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Defining Household Income

Additional senior exemption for persons 65 and older applies only to the property taxes levied by the taxing authority granting the exemption (Section 196.075, Florida Statutes).

To qualify for this additional senior exemption of up to \$50,000 for persons age 65 or older, the "Household Income" (Total "Adjusted Gross Income") of all persons living in the home cannot exceed the maximum household adjusted gross income.

Definitions:

Household - A person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

Household income - The adjusted gross income of all members of a household, as defined in s.62 of the United States Internal Revenue Code. This is the "Adjusted Gross Income" amount reported on IRS Form 1040.

Examples of supporting documentation includes:

- Rental Receipts
- Pension Statements
- Annuity Statements
- Income Statements
- Interest Statements
- Wage and Earning Statements
- Any other documentation supporting the applicant's household income
- Form W series
- Form 1099 series forms
- Form 1042 series forms
- Form 1065 series forms
- Form 4506
- Social Security Benefits worksheet, etc.

Income documentation of all persons living in the household should be submitted before June 1.

No documentation will be accepted after June 1.

According to the IRS:

- A person cannot file Form 1040EZ if he/she has taxable social security benefits. The person must file either Form 1040 or Form 1040A.
- If you have social security benefits, your social security benefits are not automatically included in adjusted gross income. If your gross income is below the filing thresholds for federal income tax, consult IRS to verify that no portion of Social Security income is included in adjusted gross income to meet the current Florida limit on adjusted gross income as factored for cost of living.
- If your combined benefits and other income exceed other applicable thresholds, some portions of your Social Security income may be taxable. Social Security benefits include monthly survivor and disability benefits. They do not include supplemental security (SSI) payments which are not taxable. Consult IRS for portions of Social Security income that may be taxable based on current formulas.

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