



## **Senior Citizen Tuition Waiver Income Guidelines**

The following sections from the P.A. 77-2059 (Senior Citizens and Disabled Persons Property Tax Relief Act) describe the manner in which "household income" is to be determined.

### 403.05 Household defined

3.05 "Household" means a claimant or claimant and spouse living together in the same residence.

### 403.06 Household income defined

3.06 "Household income" means the combined income of the members of a household.

### 403.07 Income defined

3.07 "Income" means adjusted gross income, properly reported for federal income tax purposes under the provisions of the Internal Revenue Code, modified by adding thereto the sum of the following amounts to the extent deducted or excluded from gross income in the computation of adjusted gross income:

- (A) An amount equal to all amounts paid or accrued as interest or dividends during the taxable year.
- (B) An amount equal to the amount of tax imposed by the Illinois Income Tax Act paid for the taxable year.
- (C) An amount equal to all amounts received during the taxable year as an annuity, under an annuity, endowment or life insurance contract or under any other contract or agreement.
- (D) An amount equal to the amount of benefits paid under the Federal Social Security Act during the taxable year.
- (E) An amount equal to the amount benefits paid under the Railroad Retirement Act during the taxable year.
- (F) An amount equal to the total amount of cash public assistance payments received from any governmental agency during the taxable year other than benefits received pursuant to this Act.
- (G) An amount equal to any net operating loss carryover deduction or capital loss carryover deduction during the taxable year.

"Income" does not include any grant assistance received under the Nursing Home Grant Assistance Act or any distributions or items of income described under subparagraph (X) of paragraph (2) of subsections (a) of Section 203 of the Illinois Income Tax Act.

This Amendatory Act of 1987 shall be effective for purposes of this Section for tax years ending on or after December 31, 1987.