



LINES & SCHEDULE	1040 INCOME TYPE	MAGI M/C	APTC/CSR
Line 1 on 1040	Employment ¹ (Wages ² ; salary; back pay; differential wage payments; Government cost-of-living allowances; Nonqualified deferred compensation; notes received for services; severance pay; sick pay; vacation, annual leave, and paid holidays; strike and lockout benefits, cash payments for stock appreciation rights; allowances and reimbursements for travel, transportation, or other business expenses; commissions; advance commissions; tips; bonuses; awards; and fringe benefits not provided on a pre-tax basis (including non-clergy housing, meals and transportation), disability pension under a plan that is paid for by your employer, guaranteed annual wages paid during period of unemployment by employer under a union agreement, employer paid supplemental unemployment benefits from an employer financed fund, fees received by clergy for services performed, and other, W-2	Count Taxable Portion	Count Taxable Portion
Lines 2a & 2b on 1040	Interest income (taxable and non-taxable), 1099-INT	Count Gross	Count Gross
Lines 3a & 3b on 1040	Ordinary/qualified dividends, 1099-DIV	Count Taxable Portion	Count Taxable Portion
Lines 4a & 4b on 1040	Individual Retirement Account (IRA) distributions, 1099-R	Count Taxable Portion	Count Taxable Portion
Lines 5a and 5b on 1040	Pensions, Department of Defense Retirement Board military retirement, endowment contracts paid as annuities and taxable annuities, 1099-R	Count Taxable Portion	Count Taxable Portion
Lines 6a & 6b on 1040	Social security benefits (taxable and non-taxable), including Social Security Disability Income (SSDI), Railroad retirement benefits (taxable and non-taxable), SSA-1099 Note: Supplemental Security Income (SSI) and State Supplementary Payment (SSP) are not counted as income. Social Security survivors' benefits for children are generally not counted as income either unless the total of one-half of the child's survivor's benefits and all of the child's other income (including tax-exempt interest) is greater than \$25,000 (if the child is single).	Count Gross	Count Gross
Line 7 on 1040	Capital gain (or loss), Form 8949, Schedule D	Count Taxable Portion	Count Taxable Portion
Line 8 on 1040	Other Income from Schedule 1, line 9	For Reference Only	
Line 9 on 1040	Total Income (add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a.)	For Reference Only	
Schedule 1, Line 1	Taxable refunds, credits, or offsets of state/local income taxes	Count Taxable Portion	Count Taxable Portion



Countable Sources of Income

Schedule 1, Lines 2a & 2b	Alimony received: Note: For divorce decrees or separation agreements executed after Dec. 31, 2018, alimony received will no longer be counted as taxable income for the recipient, and the tax deduction for alimony paid is eliminated.	Count Taxable Portion only for separating agreements executed before or on December 31, 2018.	
Schedule 1, Line 3	Business (or loss), Schedule C	Count Taxable Portion	Count Taxable Portion
Schedule 1, Line 4	Other gains (or losses), Form 4797	Count Taxable Portion	Count Taxable Portion
Schedule 1, Line 5	Rental real estate, royalties, partnerships, S-Corporations, Trusts, etc. (or loss), Schedule E	Count Taxable Portion	Count Taxable Portion
Schedule 1, Line 6	Farm income (or loss), Schedule F	Count Taxable Portion	Count Taxable Portion
Schedule 1, Line 7	State or Federal unemployment compensation (see note), 1099-G; State Disability Insurance (SDI), when treated as unemployment compensation, 1099-G; State Disability Insurance (SDI), when treated as unemployment compensation, 1099-G; Railroad Unemployment benefits, 1099-G; Trade Readjustment allowances, 1099-G; Unemployment assistance under the Disaster Relief and Emergency Assistance Act of 1974, 1099-G; Unemployment assistance under the Airline Deregulation Act of 1974 Program, 1099-G;	Count Taxable Portion	Count Taxable Portion
	Note: each type of pandemic-related Unemployment Assistance or Compensation due to COVID-19 was countable toward the eligibility determination for Covered California programs and MAGI Medi-Cal programs, (*except "Pandemic Unemployment Compensation" [PUC] which was not counted in eligibility determination for Medi-Cal programs)		
Schedule 1, Lines 8a - 8z	Foreign Earned Income (taxable and non-taxable), Form 2555	Count Gross	Count Gross

¹ Workers' compensation for an occupational sickness or injury is tax-exempt and not counted as income. However, if part of the workers' compensation reduces/replaces the recipient's Social Security benefits received, that part of the workers' compensation is considered Social Security benefit and is counted as income.

² In-Home Supportive Services (IHSS) wages received by IHSS providers who live with the recipient of those services are not counted as income.



Countable Sources of Income

Other Income Types or Losses: Schedule 1, Line 8 (Publication 525)

OTHER INCOME TYPES OR LOSSES: SCHEDULE 1, LINE 9 (PUBLICATION 525)	MAGI Medi-Cal	APTC/CSR
Accelerated death benefits/viatical settlements if the insured is chronically ill for costs of qualified long-term care or if the insured is terminally ill not in excess of limit	Not Counted	
Accelerated death benefits/viatical settlements paid to persons with a financial interest in the insured's business	Count Taxable Portion	
Activity not for profit, Pub.535	Count Taxable Portion	
Acquisition of a life insurance contract, or interest therein, in a reportable policy sale, 1099-LS	Count Taxable Portion	
Acquisitions or abandonments of secured property, 1099-A	Count Taxable Portion	
Adoption Assistance Payments	Not Counted	
Alaska Permanent Fund dividends	Count Taxable Portion	
Allowances and reimbursements for travel, transportation, or other business expenses	Count Taxable Portion	
AmeriCorps State/National Stipend and Education Award	Not Counted	Count Taxable Portion
AmeriCorps National Civilian Community Corps Stipend and Education Award	Not Counted	Count Taxable Portion
AmeriCorps Vista Stipend and Educational Award	Not Counted	Count Taxable Portion
Austrian general social insurance payments	Not Counted	
Awards	Count Taxable Portion	
Ball v. Swoap Payment	Not Counted	
Bartering, 1099-B, Pub. 525	Count Taxable Portion	
Black Lung benefit payments	Not Counted	
Blood, plasma, sperm, egg, embryo, or compensation received for other body parts	Count Taxable Portion	
Bonuses	Count Taxable Portion	
Bribes	Count Taxable Portion	
Business (or loss), Schedule C	Count Taxable Portion	
CalFRESH benefits	Not Counted	
California Work Opportunity and Responsibility to Kids (CalWORKs) cash grant	Not Counted	
Canceled debt, 1099-C	Count Taxable Portion	
Capital gain (or loss), Schedule E	Count Taxable Portion	
Cash payments for stock appreciation rights	Count Taxable Portion	
Child Support	Not Counted	
Clergy housing and utility allowance <u>in excess</u> of market rate and actual cost respectively	Count Taxable Portion	
Clergy housing and utility allowance <u>not in excess</u> of market rate and actual cost respectively	Not Counted	
Clinical trial participation remuneration and amounts in excess of expenses minus \$2,000, 1099-Misc and 42 U.S.C. Section 1396a(e)(14)	Count Taxable Portion	



Countable Sources of Income

Clinical trials participation to the extent of expenses incurred plus \$2,000	Not Counted
Commissions, advance commissions	Count Taxable Portion
County General Assistance cash grant	Not Counted
Court awards/judgments/settlements for compensation for lost wages/profits, breach of contract, pension rights, interest on awards, patent or copyright infringement and punitive damages	Count Taxable Portion
Court awards/judgments/settlements for personal injury or sickness/emotional distress and other compensatory property damages. This does not include compensation for lost wages/profits, breach of contract, pension rights, interest on awards, patent or copyright infringement, or punitive damages	Not Counted
Coverdale Education Savings Account (ESA)	Count Taxable Portion
Credit card insurance or disability payment	Count Taxable Portion
Crowdfunding Income (i.e., GoFundMe)	Count Taxable Portion
Cryptocurrency/Virtual Currency (i.e., Bitcoin)	Count Taxable Portion
Disability income received for injuries resulting directly from a terrorist or military action, not including training exercises	Not Counted
Disability income - <u>taxed</u> (taxed private disability insurance premiums paid for by employer) Pubs 525 and 907, 1099 and 1099-A	Count Taxable Portion
Disability Income - <u>untaxed</u> (untaxed private disability income insurance - premiums not paid by employer) Pubs 525 and 907	Not Counted
Disability pension under a plan that is paid for by your employer	Count Taxable Portion
Disaster relief payments (qualified payments)	Not Counted
Diversion cash assistance	Not Counted
Down payment assistance	Not Counted
Earned income tax credit	Not Counted
Economic stimulus payments (federal) Note: Federal Covid-19 Pandemic recovery rebates also known as economic stimulus payments or direct payments, and State Covid-19 Pandemic stimulus payments also known as the Golden State Stimulus are/were not counted as income on Covered CA or Medi-Cal applications. (For pandemic unemployment compensation and assistance see the unemployment benefits section above.)	Not Counted
Employer contributions to certain pretax benefits funded by an employee's elective salary reduction, such as amounts for a flexible spending account	Not Counted
Employer paid supplemental unemployment benefits from an employer financed fund	Count Taxable Portion
Employment – wages, salary, back pay, differential wage payments;	Count Taxable Portion
Endowment contracts paid as a lump sum before death in excess of costs (veteran's endowment contract not applicable)	Count Taxable Portion



Endowment contracts paid as a lump sum before death not in excess of costs , or paid upon death to a beneficiary	Not Counted
Energy Conservation Subsidy	Not Counted
Farm income (or loss), Schedule F	Count Taxable Portion
Federal Income Tax Return State Tax Return– (if state taxes were deducted on prior year Federal Income Tax return, the state refund would be countable)	Not Counted
Fees received by clergy for services performed	Count Taxable Portion
Foreign earned income (taxable and non-taxable), Form 2555	Count Gross
Foster care, maintaining a space in your home	Count Taxable Portion
Foster care or other Title IV-E payments and transitional housing	Not Counted
Fringe benefits not provided on a pre-tax basis (including non-clergy housing, meals and transportation)	Count Taxable Portion
Fringe benefits provided on a pre-tax basis by an employer, such as transportation benefits, parking, or moving expenses	Not Counted
Gambling winnings: gambling, lottery, raffles, Form W2-G (Per-capita distributions of Indian gaming revenue)	Count Taxable Portion
Gifts/cash contributions	Not Counted
Government cost-of-living allowances	Count Taxable Portion
Guaranteed annual wages paid during period of unemployment by employer under a union agreement	Count Taxable Portion
Healthcare stipend for App-Based Driver (Proposition 22)	Count Taxable Portion
Health savings account	Count Taxable Portion
Hobby income, or from an activity you did not expect to see a profit	Count Taxable Portion
Holocaust Victims Restitution/Victims of Nazi Persecution/German Reparation Payment	Not Counted
Host or hostess gift or gratuity	Count Taxable Portion
Housing and Urban Development Section 8 rental vouchers or benefits	Not Counted
Income from the rental of personal property (not business income)	Count Taxable Portion
Income In-Kind (non-taxable fringe benefits) Pub. 525	Not Counted
Independent Contractor/Gig Work	Count Taxable Portion
Indian financing grants under title IV of the Indian Financing Act of 1974 to expand profit-making Indian-owned economic	Not Counted
Individual Retirement Account (IRA) distributions, 1099-R	Count Taxable Portion
Inheritance or taxable portion of inherited IRA or inherited pension	Not Counted



Countable Sources of Income

In-Home Supportive Services caregiver wages paid to an enrolled provider who, regardless of relationship, resides with the Medi-Cal beneficiary who receives those services from the: • Advance Payments for Caregiver • In-Home Operations Waiver, or • Nursing Facility/Acute Hospital Waiver, or • Personal Care Services Program, or • In-Home Supportive Services Plus Option, or • Community First Choice Option, or • In-Home Supportive Services – Residual Program • Restaurant Meals Allowance	Not Counted
Interest income (taxable and non-taxable), 1099-INT	Count Gross
Interest income not received because the interest charged was below the applicable federal rate	Count Taxable Portion
Japanese or Aleutian Reparation payment whether from the United States or Canada	Not Counted
Job Corps earnings/stipend	Count Taxable Portion
Jury duty pay in excess of costs	Count Taxable Portion
Kickbacks	Count Taxable Portion
KinGAP payments	Not Counted
Life insurance proceeds turned over for price, e.g. surrender in excess of the cost of the insurance	Count Taxable Portion
Life insurance proceeds upon death, including non-taxable annuity payments/proceeds	Not Counted
Loan proceeds	Not Counted
Long-Term Care benefits (LTC) – non-taxable amount, 1099 LTC	Not Counted
Long-term care benefits – taxable amount – 1099 LTC	Count Taxable Portion
Lost, stolen or damaged property payments	Not Counted
Manufacturer incentive payments	Count Taxable Portion
Medical Savings Account (MSA) (Archer-Medicare), Pub. 969	Count Taxable Portion
Military allowances (BAH, BAS)	Not Counted
Military hostile fire/imminent danger pay	Not Counted
Miscellaneous Income, 1099-MISC	Count Taxable Portion
Mortgage assistance payments under Section 235 of the National Housing Act	Not Counted
Needs-based assistance	Not Counted
Net Operating Loss Carryover, Subtract from other line 8 income in Schedule 1, Pub. 536	Subtract Losses
Netherlands WUV victims of persecution	Not Counted
Nonemployee compensation, 1099-NEC	Count Taxable Portion
Nonqualified deferred compensation	Count Taxable Portion
Notes received for services	Count Taxable Portion
Nutrition benefits (Supplemental Nutrition Assistance Program, Nutrition Programs for the Elderly or Disabled)	Not Counted
Ordinary/qualified dividends, 1099-DIV	Count Taxable Portion
Other earned income, W-2	Count Taxable Portion



Countable Sources of Income

Original Issue Discount, 1099-OID	Count Gross
Other gains (or losses), Form 4797	Count Taxable Portion
Paid family leave, 1099-G	Count Taxable Portion
Payment card and third-party network transactions, 1099-K	Count Taxable Portion
Payments of long-term care and accelerated death benefits, 1099-LTC	Count Taxable Portion
Proceeds from real estate transactions, 1099-S	Count Taxable Portion
Pensions, Department of Defense Retirement Board military retirement, endowment contracts paid as annuities and taxable annuities, 1099-R	Count Taxable Portion
Pension payments that were paid by the employee (such as premiums or contributions) that were previously subject to tax	Not Counted
Physical injury, illness, or emotional distress payments	Not Counted
Principal payments on loans	Not Counted
Prizes and awards	Count Taxable Portion
Pulitzer, Nobel, or similar prize	Count Taxable Portion
Public assistance payments, general assistance, Bureau of Indian Affairs general assistance	Not Counted
Qualified tuition program, Pub. 970	Count Taxable Portion
Qualified reservist distribution from health flexible spending account, W-2, Pub 525	Count Taxable Portion
Radiation Exposure Compensation Payment	Not Counted
Railroad Retirement benefits (taxable and non-taxable), RRB-1099	Count Gross
Railroad Unemployment benefits, 1099-G	Count Taxable Portion
Recoveries of amounts deducted or for which a credit was taking in an earlier year. Refunds/reimbursements/rebates of itemized deductions	Count Taxable Portion
Reemployment Trade Adjustment Assistance payments made by a state agency, 1099-G	Count Taxable Portion
Refugee cash assistance	Not Counted
Refugee reception and replacement program one-time payments by the Dept. of State or Dept. of Justice, such as Voluntary Agency (VOLAG) payments	Not Counted
Reimbursement for Employment Agency Fee	Count Taxable Portion
Reimbursements not in excess of costs incurred	Not Counted
Relocation assistance payments	Not Counted
Relocation and Rehabilitation payments due to floods under the Housing and Community Development Act	Not Counted
Rental of personal property – not self-employment	Count Taxable Portion
Rental real estate, royalties, partnerships, S corporations, trusts, etc. (or loss), Schedule E	Count Taxable Portion



Countable Sources of Income

Renter's tax credit (California)	Not Counted	
Repayment of bona fide loan not in excess of original loan	Not Counted	
Replacement Housing payments under the Uniform Relocation Assistance and Real Property Acquisition Act	Not Counted	
Reverse Annuity Mortgage	Not Counted	
Rewards	Count Taxable Portion	
Ricky Ray Hemophilia Relief Fund	Not Counted	
Roth IRA, 401K, 403(b), or 457(b) qualified distribution	Not Counted	
Salary or wages from decedents' employer (received by a surviving spouse)	Not Counted	
Scholarships, awards, fellowship grants NOT used for living expenses, Pub. 970	Not Counted	Count Taxable Portion
Scholarships, awards, fellowship grants used for living expenses, Pub, 970	Count Taxable Portion	
Self-employment (in excess of expenses), Schedule K-1, Schedule SE	Count Taxable Portion	
Severance pay, sick pay, vacation, annual leave, and paid holidays	Count Taxable Portion	
Social Security benefits (taxable and non-taxable), including Social Security Disability Income (SSDI)SSA-1099	Count Gross	
Sponsor's income given to a sponsored immigrant	Not Counted	
State Disability Insurance (SDI) - California, <u>that is not paid</u> as a substitute for unemployment insurance benefits	Not Counted	
State Disability Insurance (SDI), <u>when paid</u> as a substitute for unemployment insurance benefits, 1099-G	Count Taxable Portion	
State tax refund in excess of prior year state tax deducted	Count Taxable Portion	
Strike and lockout benefits	Count Taxable Portion	
Supplemental Security Income/State Supplementary Payment (SSI/SSP) program benefits	Not Counted	
Surrogacy	Count Taxable Portion	
Taxable refunds, credits, or offsets of state/local income taxes	Count Taxable Portion	
Tips	Count Taxable Portion	
Trade Readjustment Allowance (TRA), 1099-G	Count Taxable Portion	
Unearned income in-kind/personal expenses paid by another, including a corporation	Count Taxable Portion	
Unemployment assistance under the Airline Deregulation Act of 1974 Program, 1099-G	Count Taxable Portion	
Unemployment assistance under the Disaster Relief and Emergency Assistance Act of 1974, 1099-G	Count Taxable Portion	
Unemployment benefits paid by a union	Count Taxable Portion	
Unemployment compensation (State or Federal), 1099-G	Count Taxable Portion	
Utility rebates	Count Taxable Portion	



Countable Sources of Income

Veteran's Administration (VA) aid and attendance benefits paid to the veteran or their families	Not Counted
Veteran's Administration agent orange benefits	Not Counted
Veteran's Administration benefits for children with certain birth defects	Not Counted
Veteran's Administration compensated work-therapy program payments	Not Counted
Veteran's Administration death gratuity paid to a survivor of a member of the Armed Forces who died after	Not Counted
Veteran's Administration dependent-care assistance program benefits	Not Counted
Veteran's Administration disability compensation paid either to the veteran or their families	Not Counted
Veteran's Administration education, training or subsistence allowances	Not Counted
Veteran's Administration grants for homes designed for wheelchair living	Not Counted
Veteran's Administration grants for motor vehicles for veterans who lost their sight or the use of their limbs	Not Counted
Veteran's Administration insurance interest left on deposit with the VA	Not Counted
Veteran's Administration Filipino Veterans Equity Compensation Trust Fund payments	Not Counted
Veteran's Administration POW/MIA benefits	Not Counted
Veteran's Administration pension benefits paid to the veteran or their families	Not Counted
Veteran's bonus payment paid by any state or political subdivision because of service in a combat zone	Not Counted
Victims of crimes payments	Not Counted
Vocational rehabilitation goods, services and cash received, not in return for services, but for training and rehabilitation due to disability	Not Counted
Volunteer Work amounts: • Peace Corps living allowances for housing, utilities, household supplies, food and clothing • Nat'l Senior Service Corps supportive services or reimbursements for out- of-pocket expenses from the Retired Senior Volunteer Program (RSVP); Foster Grandparent Program; or Senior Companion Program • Service Corps of Retired Executives (SCORE) amounts for supportive services or out-of-pocket expenses • Volunteer tax counseling reimbursements for transportation, meals, and other expenses you have in training for, or actually providing tax counseling for the elderly	Not Counted
Walker v. Bayer payment (class action settlement payment)	Not Counted
Weatherization, home energy assistance, emergency repair or replacement of heating/cooling devices	Not Counted
Whistleblower's award	Count Taxable Portion



Countable Sources of Income

Withholding from a benefit to repay an overpayment from the same income source	Not Counted
Worker's Compensation paid to the worker or their survivors	Not Counted
Workforce Investment Act payments	Not Counted
Work training program payments – entire amount paid by a state welfare agency if greater than what would otherwise be paid for public welfare benefits	Count Taxable Portion
Work training program payments made by a state welfare agency if the total does not exceed what would have been paid in public welfare benefits	Not Counted

One-Time Lump Sum Payments

LUMP SUM PAYMENTS; any payment received one time, or any single payment paid retroactively that represents one or more past payment periods such as any of the following:	MAGI Medi-Cal [DHCS Note: Do not include in annual income.]	APTC/CSR
Cancellation of debt	Count in month received	Count as annual income
Education scholarships, awards, fellowship grants not used for living expenses	Not counted	Count Taxable Portion
Education scholarships, awards, fellowship grants used for living expenses Note: Includes but is not limited to Pell grants. According to IRS.gov, amounts used for incidental expenses such as room and board, travel, and optional equipment counts toward gross income.	Count in month received	Count Taxable Portion
Employee accrued vacation, annual leave or sick pay	Count taxable amount in the month received	Count as annual income
Employee back pay awarded in a settlement	Count in month received	Count as annual income
Gambling winnings	Count in month received	Count as annual income
Insurance settlements due to death, personal injury, damage, or loss of property	Not Counted	
Lottery winnings	Count in month received	Count as annual income
Prizes and awards	Count in month received	Count as annual income
Retroactive Social Security and railroad retirement benefits	Count in month received	Count as annual income
Retroactive unemployment insurance benefits	Count in month received	Count as annual income



Countable Sources of Income

Surviving spouse or beneficiary receives salary or wages from decedent's employer	Count in month received	Count as annual income
Surviving spouse or beneficiary receives lump sum qualified retirement plan distribution from decedent's employer	Count taxable amount in month received	Count taxable amount as annual income

Deductions

Deductions: One-Time Lump Sum, Annual, or Monthly	MAGI Medi-Cal	APTC/CSR
Alimony paid Deduction only if the divorce or separation instrument is executed on or before 12/31/2018. Not counted as a deduction (nor as taxable income for the recipient) for divorce decrees or separation agreements executed on or after 01/01/2019.	Monthly Deduction (See note)	Annual Deduction (See note)
Archer MSA (Medical Savings Account) deduction	Monthly deduction	Annual deduction
Allowance of Partial Above the Line Deduction for Charitable Contributions Note: For 2021 tax year only, taxpayers can claim a deduction for up to \$600 in cash charitable contributions for those married filing jointly (\$300 for individuals and married filing separately). This deduction is available to most taxpayers whether they use the standard deduction or itemize their deductions.	Allowance of Partial Above the Line Deduction for Charitable Contributions Up to \$300 for individuals Up to \$600 for people	Up to \$300
Certain business expenses of reservists, performing artists, etc.	Monthly deduction	Annual deduction
Child Care	No deduction	No deduction
Child support paid	No deduction	No deduction
Deductible part of self-employment tax	Monthly deduction	Annual deduction
Domestic production activities deductions Note: No longer deductible as of January 1, 2018	Monthly deduction	No deduction
Educator expenses	Monthly deduction	Annual deduction
Health Savings Account deduction	Monthly deduction	Annual deduction
IRA deduction	Monthly deduction	Annual deduction
Moving expenses Note: As of January 1, 2018, no longer deductible except for members of active-duty military and moved due to permanent change of station. (Prior to 1/1/2018 the deduction was monthly for M/C, annual for APTC/CSR.)	No Deduction (See note)	No Deduction (See note)
Penalty on early withdrawal of savings	Monthly deduction	Annual deduction
Self-employed health insurance deduction	Monthly deduction	Annual deduction
Self-employed SEP, simple, and qualified plans	Monthly deduction	Annual deduction
Student loan interest deduction	Monthly deduction	Annual deduction
Tuition and fees Note: No longer deductible as of January 1, 2018	No Deduction (See note)	No Deduction (See note)



Countable Sources of Income

AI/AN Income Exceptions

Type	MAGI Medi-Cal	APTC/CSR
Distributions from Alaska Native corporations and settlement trusts	Not Counted	Count Taxable Portion
Distributions from any property held in trust, subject to federal restrictions, located within the most recent boundaries of a prior Federal reservation, or otherwise under the supervision of the Secretary of the Interior	Not Counted	Count Taxable Portion
Distributions and payments from rents, leases, rights of way, royalties, usage rights, or natural resource extraction and harvest from: Rights of ownership or possession in any lands located within the most recent boundaries of a prior Federal reservation, or otherwise under the supervision of the Secretary of the Interior Federally protected rights regarding off-reservation hunting, fishing, gathering, or usage of natural resources	Not Counted	Count Taxable Portion
Distributions resulting from real property ownership interests related to natural resources and improvements: Located on or near a reservation or within the most recent boundaries of a prior Federal reservation; or Resulting from the exercise of federally protected rights relating to such real property ownership interests	Not Counted	Count Taxable Portion
Payments resulting from ownership interest in or usage rights to items that have a unique religious, spiritual, traditional, or cultural significance or rights that support subsistence or a traditional lifestyle according to applicable Tribal Law or custom	Not Counted	Count Taxable Portion
Student financial aid provided under the Bureau of Indian Affairs education programs	Not Counted	Count Taxable Portion