



Countable Sources of Income

1040 LINES 7-20	1040 INCOME TYPE	MAGI M/C	APTC/CSR
Line 7	Employment (Wages; 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
Line 8a & 8b	Interest income (taxable and non-taxable), 1099-INT	Count Gross	Count Gross
Line 9a	Ordinary/qualified dividends, 1099-DIV	Count Taxable Portion	Count Taxable Portion
Line 10	Taxable refunds, credits, or offsets of state/local income taxes	Count Taxable Portion	Count Taxable Portion
Line 11	Alimony received	Count Taxable Portion	Count Taxable Portion
Line 12	Business (or loss), Schedule C or C-EZ	Count taxable Portion	Count taxable Portion
Line 13	Capital gain (or loss), Schedule E	Count Taxable Portion	Count Taxable Portion
Line 14	Other gains (or losses), Form 4797	Count Taxable Portion	Count Taxable Portion
Line 15b	Individual Retirement Account (IRA) distributions, 1099-R	Count Taxable Portion	Count Taxable Portion
Line 16b	Pensions, Department of Defense Retirement Board military retirement, endowment contracts paid as annuities and taxable annuities, 1099-R	Count Taxable Portion	Count Taxable Portion
Line 17	Rental real estate, royalties, partnerships, S-Corporations, Trusts, etc. (or loss), Schedule E	Count Taxable Portion	Count Taxable Portion
Line 18	Farm income (or loss), Schedule F	Count Taxable Portion	Count Taxable Portion



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1040 LINES 7-20	1040 INCOME TYPE	MAGI M/C	APTC/CSR
Line 19	State of Federal unemployment compensation, 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
Line 20a & 20b	Social security benefits (taxable and non-taxable), SSA-1099	Count Gross	Count Gross
Line 20a & 20b	Railroad retirement benefits (taxable and non-taxable), RRB-1099	Count Gross	Count Gross
	Foreign Earned Income (taxable and non-taxable), Form 2555	Count Gross	Count Gross

1040 LINE 21	1040 OTHER INCOME TYPES OR (LOSSES) PUB. 525	MAGI M/C	APTC/CSR
	Accelerated death benefits/viatical settlements paid to persons with a financial interest in the insured's business	Count Taxable Portion	Count Taxable Portion
	Activity not for profit, Pub.535	Count Taxable Portion	Count Taxable Portion
	Alaska Permanent Fund dividends	Count Taxable Portion	Count Taxable Portion
	AmeriCorps State/National Stipend and Education Award	Count Taxable Portion	Count Taxable Portion
	AmeriCorps National Civilian Community Corps Stipend and Education Award	Count Taxable Portion	Count Taxable Portion
	AmeriCorps Vista Stipend and Educational Award	Count Taxable Portion	Count Taxable Portion
	Bartering, 1099-B, Pub. 525	Count Taxable Portion	Count Taxable Portion
	Blood, plasma, sperm, egg, embryo, or compensation received for other body parts	Count Taxable Portion	Count Taxable Portion
	Coverdale education savings account	Count Taxable Portion	Count Taxable Portion
	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	Count Taxable Portion



Countable Sources of Income

1040 LINE 21	1040 OTHER INCOME TYPES OR (LOSSES) PUB. 525	MAGI M/C	APTC/CSR
	Cancellation of non-business debt, unless intended as a gift, that is in excess of: <ul style="list-style-type: none"> · amounts of insolvency · amounts discharged in bankruptcy · with regard to mortgage cancellation, in excess of the cost of your principal residence plus improvements, 1099-C 	Count Taxable Portion	Count Taxable Portion
	Clergy housing and utility allowance in excess of market rate and actual cost respectively	Count Taxable Portion	Count Taxable Portion
	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	Count Taxable Portion
	Credit Card Insurance or Disability Payment	Count Taxable Portion	Count Taxable Portion
	Disability Income - taxed (taxed private disability insurance premiums paid for by employer) Pubs 525 and 907, 1099 and 1099-A	Count Taxable Portion	Count Taxable Portion
	Endowment Contracts paid as a lump sum before death in excess of costs (not applicable a veteran's endowment contract)	Count Taxable Portion	Count Taxable Portion
	Foreign Earned Income (taxable and non-taxable), Form 2555	Count Gross	Count Gross
	Foster care, maintaining a space in your home	Count Taxable Portion	Count Taxable Portion
	Gambling winnings: gambling, lottery, raffles, Form W2-G	Count Taxable Portion	Count Taxable Portion
	Health savings account	Count Taxable Portion	Count Taxable Portion
	Hobby income, or from an activity you did not expect to see a profit	Count Taxable Portion	Count Taxable Portion
	Host or hostess gift or gratuity	Count Taxable Portion	Count Taxable Portion
	Income from the rental of personal property (not business income)	Count Taxable Portion	Count Taxable Portion
	Interest income not received because the interest charged was below the applicable federal rate	Count Taxable Portion	Count Taxable Portion
	Job Corps earnings/stipend	Count Taxable Portion	Count Taxable Portion
	Jury duty pay in excess of costs	Count Taxable Portion	Count Taxable Portion
	Kickbacks	Count Taxable Portion	Count Taxable Portion
	Life insurance proceeds turned over for price, e.g. surrender in excess of the cost of the insurance	Count Taxable Portion	Count Taxable Portion
	Long-term care benefits – taxable amount – 1099 LTC	Count Taxable Portion	Count Taxable Portion



Countable Sources of Income

1040 LINE 21	1040 OTHER INCOME TYPES OR (LOSSES) PUB. 525	MAGI M/C	APTC/CSR
	Manufacturer incentive payments	Count Taxable Portion	Count Taxable Portion
	Medical Savings Account (Archer-Medicare), Pub. 969	Count Taxable Portion	Count Taxable Portion
	Net Operating Loss Carryover, Subtract from other line 21 income, Pub. 536	Subtract Losses	Subtract Losses
	Paid Family Leave, 1099-G	Count Taxable Portion	Count Taxable Portion
	Prizes and awards	Count Taxable Portion	Count Taxable Portion
	Pulitzer, Noble or similar prize	Count Taxable Portion	Count Taxable Portion
	Qualified Tuition Program, Pub. 970	Count Taxable Portion	Count Taxable Portion
	Qualified reservist distribution from health flexible spending account, W-2, Pub 525	Count Taxable Portion	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	Count Taxable Portion
	Reemployment Trade Adjustment Assistance payments made by a state agency, 1099-G	Count Taxable Portion	Count Taxable Portion
	Rental of personal property – not self-employment	Count Taxable Portion	Count Taxable Portion
	Rewards	Count Taxable Portion	Count Taxable Portion
	Reimbursement for Employment Agency Fee	Count Taxable Portion	Count Taxable Portion
	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	Count Taxable Portion
	Self-employment (in excess of expenses), Schedule K-1, Schedule SE	Count Taxable Portion	Count Taxable Portion
	State tax refund in excess of prior year state tax deducted	Count Taxable Portion	Count Taxable Portion
	Strike and lockout benefits	Count Taxable Portion	Count Taxable Portion
	Unearned income in-kind/personal expenses paid by another, including a corporation	Count Taxable Portion	Count Taxable Portion
	Unemployment benefits paid by a union	Count Taxable Portion	Count Taxable Portion
	Utility rebates	Count Taxable Portion	Count Taxable Portion
	Whistleblower's award	Count Taxable Portion	Count Taxable Portion
	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	Count Taxable Portion



Countable Sources of Income

FREQUENCY (ONE-TIME LUMP SUM PAYMENT)	MAGI-BASED M/C	APTC/CSR
Cancellation of debt	Count in month received	Count as annual income
Education scholarships, awards, fellowship grants <i>not used</i> for living expenses	Not counted	Count Taxable Portion
Education scholarships, awards, fellowship grants <i>used</i> for living expenses	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 the 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	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
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

FREQUENCY (ONE-TIME LUMP SUM DEDUCTION)	MAGI-BASED M/C	APTC/CSR
Alimony paid	Monthly deduction	Annual deduction
Certain business expenses of reservists, performing artists, etc.	Monthly deduction	Annual deduction
Child support paid	No deduction	No deduction
Deductible part of self-employment tax	Monthly deduction	Annual deduction
Domestic production activities deductions	Monthly deduction	Annual deduction
Educator expenses	Monthly deduction	Annual deduction
Health Savings Account deduction	Monthly deduction	Annual deduction
IRA deduction	Monthly deduction	Annual deduction
Moving expenses	Monthly deduction	Annual deduction
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	Monthly deduction	Annual deduction



Countable Sources of Income

AI/AN INCOME EXCEPTIONS	MAGI M/C	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: <ul style="list-style-type: none"> · 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: <ul style="list-style-type: none"> · 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
Tribal gaming per capita payments	Counted	Counted