

# Combined Disposable Income Worksheet

Income year:	
Are you required to file a federal income tax return?	Yes No
<b><u>Disposable income</u></b>	<b><u>Amount</u></b>
1. Federal adjusted gross income from Federal Form 1040	
2. Capital gains not reported on your federal income tax return	
3. Losses reported on your federal income tax return	
4. Depreciation reported on your federal income tax return	
5. Wage income: nontaxable and/or not reported on your federal income tax return	
6. Dividend or interest income: nontaxable and/or not reported on your federal income tax return	
7. Pension and annuity income: nontaxable and/or not reported on your federal income tax return	
8. Military pay and benefits: nontaxable and/or not reported on your federal income tax return	
9. Veterans pay and benefits: nontaxable and/or not reported on your federal income tax return	
10. Social security or railroad retirement benefits: nontaxable and/or not reported on your federal income tax return	
11. Business, rental, or farming income not reported on your federal income tax return	
12. Other income not included in amounts on Lines 1-11, provide the source, type and amount	
13. Add lines 1-12 <b>This is your total disposable income:</b>	
<b><u>Deductions</u></b>	
14. Nursing home, assisted living or adult family home	
15. Home health care	
16. Prescription drugs	
17. Medicare parts A,B,C, D insurance premiums	
18. Medicare supplemental/Medigap insurance premiums	
19. Durable medical and mobility enhancing equipment and prosthetic devices	
20. Medically prescribed oxygen	
21. Long-term care insurance	
22. Cost-sharing amounts	
23. Nebulizers	
24. Medicines of mineral, animal and botanical origin prescribed, administered, dispensed, by a naturopath licensed under Washington law	
25. Ostomic items	
26. Insulin for human use	
27. Kidney dialysis devices	
28. Disposable devices used to deliver drugs for human use	
29. Adjustments to income	
30. Add lines 14-29 <b>This is your total deductions:</b>	
31. Subtract line 30 from line 13 <b>This is your total combined disposable income:</b>	

# Income Example #9

Documentation provided: one tax return & 1099R

AGI is found on line 11 –

\$38,162.00

Line 4 – IRA distributions, we do not add back anything from 4a

Line 5 – Pension/Annuities – there is a gross amount listed in box 5a, so we look at the 1099R for more info

PAYER'S TIN		RECIPIENT'S TIN		1 Gross distribution \$65,452.58	OMB No. 1545-0119 <b>2021</b>	Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS CO. 100 MAGELLAN WAY, KWIC COVINGTON, KY 41015-1987 95364 1-800-425-2363 CENTRAL WASHINGTON HOSPITAL		2a Taxable amount \$0.00	Form 1099-R		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.	
RECIPIENT'S name, street address (including apt. no.), city, state, and ZIP code		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input checked="" type="checkbox"/>			3 Capital gain (included in box 2a) \$0.00
		5 Employee contributions, Roth contrib or insurance premiums \$0.00	6 Net unrealized appreciation in employer's securities \$0.00			
		7 Distribution code(s) G	8 Other <input type="checkbox"/> % \$0.00		9a Your percentage of total distribution %	9b Total employee contributions \$
		11 1st year of design. Roth <input type="checkbox"/>	12 FATCA filing requirement <input type="checkbox"/>			
Account number (see instructions)		14 State tax withheld \$0.00	15 State/Payer's state no. WA		16 State distribution \$	
Form 1099-R		13 Date of payment		Department of the Treasury - Internal Revenue Service		

The distribution codes on the 1099-R can help decipher what the distribution is.

This information can be found here: <https://www.irs.gov/pub/irs-pdf/i1099r.pdf>

C—Reportable death benefits under section 6050Y.	Use Code C for a distribution to report payments of reportable death benefits.	D
D—Annuity payments from nonqualified annuities and distributions from life insurance contracts that may be subject to tax under section 1411.	Use Code D for a distribution from any plan or arrangement not described in section 401(a), 403(a), 403(b), 408, 408A, or 457(b).	1, 2, 3, 4, 7, or C
E—Distributions under Employee Plans Compliance Resolution System (EPCRS).	See <a href="#">Distributions Under Employee Plans Compliance Resolution System (EPCRS)</a> , earlier.	None
F—Charitable gift annuity.	See <a href="#">Charitable gift annuities</a> , earlier.	None
G—Direct rollover and direct payment.	Use Code G for a direct rollover from a qualified plan, a section 403(b) plan, or a governmental section 457(b) plan to an eligible retirement plan (another qualified plan, a section 403(b) plan, a governmental section 457(b) plan, or an IRA). See <a href="#">Direct Rollovers</a> , earlier. Also, use Code G for a direct payment from an IRA to an accepting employer plan, for IRAs that are direct rollovers, and to report designated Roth nonelective contributions and designated Roth matching contributions for the year in which the contributions are allocated. <b>Note.</b> Do not use Code G for a direct rollover from a designated Roth account to a Roth IRA. Use Code H.	4, B, or K
H—Direct rollover of a designated Roth account	Use Code H for a direct rollover of a distribution from a designated Roth account	4

Code G is a direct rollover, so we do not add back the gross distribution amount of 65,452.58. If there was any taxable portion in box 2a, this should already be included in the AGI.

Total disposable income

\$38,162.00