## Cleveland TGA Ryan White Part A Eligibility Certification List- **Income Sources and Adjustments**

Income Sources included in MAGI	
Wages, Salaries, Tips, etc.	Pensions & Annuities
Taxable Interest	(Veteran/Employer Based Pensions, Retirements, or Disability)
Tax Exempt Interest	Rental Real Estate, Partnerships, S Corporations, Trusts, etc.
Ordinary Dividends	Farm Income or Loss*
Taxable Refunds of State/Local Income Taxes	Unemployment income
Alimony or Spousal Support Received	Retirement Income from Social Security (SSA)
Business Income/Loss <sup>v</sup>	Disability Income from Social Security (SSDI)
Capital Gain/Loss <sup>v</sup>	Other Income (Jury Duty Pay, Gambling Winnings)
Other Gains/Losses*	
IRA Distribution-Taxable Amount	

Must be reported in a separate income table (in application), **not included in MAGI**:

- Supplemental Income from Social Security (SSI)
- Child Support Received, Workers Comp., Monetary Gifts

Adjustments Subtracted from Income	
Educator Expenses	Penalty on Early Withdrawal of Savings
Business Expenses	Alimony Paid
Health Savings Account	IRA Deduction
Moving Expenses	Student Loan Interest Deduction
Deductible Part of Self Employment Tax	Tuition and Fees
Self Employed SEP, SIMPLE Plans	Domestic Production Activities
Self Employed Health Insurance Deduction	