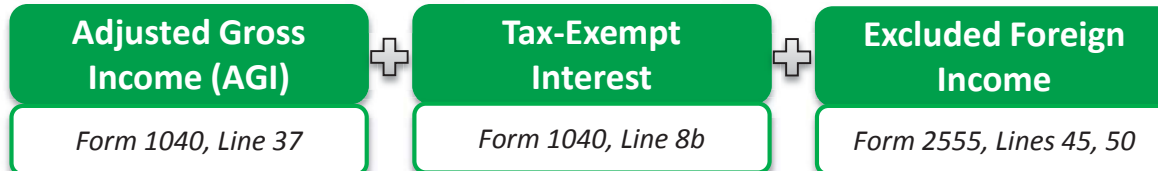


Definitions of Income

Modified Adjusted Gross Income (MAGI) for Determining Eligibility for PTCs (Form 8962)



MAGI for Determining Eligibility for Exemptions and ISRP



Note: Include dependent income ONLY IF the dependent has a tax filing requirement

Household Income for Determining Unaffordability Exemption



Gross Income (for determining gross income below the filing threshold: Form 8965, Line 7b)

All income received in the form of money, goods, property and services that is not exempt from tax, including any income sources outside the U.S. or from the sale of your main home (even if you can exclude part or all of it)

- Include taxable portion of Social Security benefits and gains but not losses on Schedules C, D and F
- Do **not** include income of any dependents