

Senior Citizen Courses Act Eligibility Income Guidelines

The following section from the Senior Citizen Courses Act describes the manner in which qualified “senior citizens**” are determined.

1801

§ 1 (c) “**Senior citizen**” means any person 65 years or older whose annual household income is less than the threshold amount provided in Section 4 of the “Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act”, approved July 17, 1972, as amended (Source: P.A. 97-689, eff. 6-14-12)

The following sections from P.A. 77-2059 (Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act – repealed by 96-804, eff. 1-1-10) describe the manner in which “household income**” is to be determined

403.05 Household defined

§ 3.05 "Household" means a claimant or a claimant and his or her spouse, if any, living together in the same residence.

403.6 Household income defined

§ 3.06 “Household Income” means the combined income of the members of a household

403.07 Income defined

3.07 “Income” means adjusted gross income, properly reported for federal income tax purposes under the provisions of the Internal Revenue Code, modified by adding thereto the sum of the following amounts to the extent deducted or excluded from gross income in the computation of adjusted gross income:

- (A) An amount equal to all amounts paid or accrued as interest or dividends during the taxable year.
- (B) An amount equal to the amount of tax imposed by the Illinois Income Tax Act paid for the taxable year.
- (C) An amount equal to all amounts received during the taxable year as an annuity, under an annuity, endowment or life insurance contract or under any other contract or agreement.
- (D) An amount equal to the amount of benefits paid under the Federal Social Security Act during the taxable year.
- (E) An amount equal to the amount benefits paid under the Railroad Retirement Act during the taxable year.
- (F) An amount equal to the total amount of cash public assistance payments received from any governmental agency during the taxable year other than benefits received pursuant to this Act.
- (G) An amount equal to any net operating loss carryover deduction or capital loss carryover deduction during the taxable year.

404 Maximum household income defined § 4 (7) as of September 1, 2011, have a maximum household income at or below 200% of the federal poverty level.

“Income” does not include any grant assistance received under the Nursing Home Grant Assistance Act or any distributions or items of income described under subparagraph (X) of paragraph (2) of subsections (a) of Section 203 of the Illinois Income Tax Act.

This Amendatory Act of 1987 shall be effective for purposes of this Section for tax years ending on or after December 31, 1987.