

**THIS RULE WAS REPEALED EFFECTIVE MAY 3, 2003.
SEE CHAPTER 458-16A WAC**

WAC 458-16-012 SENIOR CITIZENS AND DISABLED PERSONS EXEMPTION--ADJUSTED GROSS INCOME.

"Adjusted gross income" is gross income as defined in WAC 458-16-011 minus the following deductions:

After arriving at gross income, the following deductions are allowable to the extent they do not include amounts deducted for loss or depreciation.

(1) Trade and business deductions: The expenses which are attributable to a trade or business carried on by the taxpayer, if such trade or business does not consist of the performance of services by the taxpayer as an employee.

(2) Trade and business deductions of employees:

(a) Reimbursed expenses. The deductions which consist of expenses paid or incurred by the taxpayer, in connection with the performance by him of services as an employee, under a reimbursement or other expense allowance arrangement with his employer.

(b) Expenses for travel away from home. The deductions allowed by the Federal Internal Revenue Code, part VI (Sec. 161 and following) which consist of expenses of travel, meals, and lodging while away from home, paid or incurred by the taxpayer in connection with the performance by him of services as an employee.

(c) Transportation expenses. The deductions which consist of expenses of transportation paid or incurred by the taxpayer in connection with the performance by him of services as an employee.

(d) Outside salesmen. The expenses which are attributable to a trade or business carried on by the taxpayer, if such trade or business consists of the performance of services by the taxpayer as an employee and if such trade or business is to solicit, away from the employer's place of business, business for the employer.

(3) Deductions attributable to rents and royalties. The expenses which are attributable to property held for the production of rents or royalties.

(4) Pension, profit-sharing, annuity, and bond purchase plans of self-employed individuals. Contributions toward these plans made on behalf of such individual.

(5) Moving expenses. The expense of moving from one permanent duty station to another.

[Statutory Authority: RCW 84.36.389. 81-05- 018 (Order PT 81-6), 458-16-012, filed 2/11/81.]