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TAX INFORMATION (Incentive)

RELOCATION PAYMENTS

The following is extracted from the Uniform Relocation Act Amendments of 1987:

Public Law 91-646

91st Congress, S. 1

January 2, 1971

(AS amended by Public Law 100-17,

April 2, 1987, Title IV,

Uniform Relocation Act Amendments of 1987)

**PAYMENTS NOT TO BE CONSIDERED AS INCOME**

SEC. 216. No payment received under this title shall be considered as income for the purpose of the internal Revenue Code of 1954; or for the purpose of determining the eligibility or the extent of eligibility of any persons for assistance under the Social Security Act or any other Federal law (except for any Federal law providing low-income housing assistance).

NOTE: Relocation Incentive Payments are reported as taxable income.

Relocation entitlements you have received or may receive due to your displacement caused by this project will fall under this Federal Law. Any compensation for your real estate purchased by the State of Indiana does not.

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