



SNAP Farmer Self-Employment Worksheet

Interview Checklist

Case Name	Case Number
Date	Worker Number

Key questions to ask:

- ☐ Yes ☐ No A. Is the farm operation incorporated?
- If YES, the client is not self-employed if employed by the corporation. Their shares of stock in the corporation are a resource. The client is an employee of the corporation and income paid to the client for work is considered wages.
- ☐ Yes ☐ No B. Do you expect any substantial changes in your farming operation? Such as:
- Changing from grain to livestock, or starting/ending one of these
 - Changes in capital gains from previous tax year
 - Changing type of crop under production
 - Any farm foreclosure actions
- If YES, the tax return may not be a good indicator of anticipated income. Discuss with the client what documentation will be needed to project anticipated (i.e., income), based on the change in their circumstances.
- ☐ Yes ☐ No C. Is there any bankruptcy action underway?
- If YES, then ask under what title the action has been filed:
- If under Chapter VII, the operation has ceased when the papers are filed.
 - If under Chapter XI, ask if there is a reorganization plan. ☐ Yes ☐ No
- If YES, ask for a copy of the plan and use it as a guide to anticipate income.
- ☐ Yes ☐ No D. Is there any grain in storage that will be in storage for 12 months or more?
- If YES, count the equity value of the grain as a resource.
- ☐ Yes ☐ No E. Has or will there be, grain used to repay a loan?
- If YES, count the value of the grain used to repay the loan as income.
- ☐ Yes ☐ No F. Do you regularly receive crop insurance payments? Will you be receiving any deferred insurance payments from a loss in a prior year?
- If YES, use the tax return to anticipate this income, if the amount is not expected to be different. If not on the tax return, ask the HH to provide verification of the expected amount that will be received.
- ☐ Yes ☐ No G. (Review the tax return) Is federal or state fuel/gas tax credit or refund included in the amount listed on the tax return Schedule F, Line 8?
- If YES, ask the client to bring in verification of the amount. (Their tax preparer should be able to furnish this.)

- ☐ Yes ☐ No H. (Review the tax return) Are any co-op patronage dividends paid to you in cash?
If YES, ask the client to bring in verification of the amount of cash dividends.
(Dividends paid to the client as stock shares are not countable income for SNAP.)
- ☐ Yes ☐ No I. (Review the tax return) Are any labor costs, employee benefits, retirement or pension payments made to or on behalf of, any household members?
If YES, do not allow these expenses as business deductions.
- ☐ Yes ☐ No J. Is any income claimed due to animals slaughtered for home consumption?
If YES, do not include this amount as income.
- ☐ Yes ☐ No K. (Review the tax return for capital gains) Does the amount of capital gain on equipment represent a normal part of your farm operation?
- ☐ Yes ☐ No Does the amount of capital gain on livestock represent a normal part of your farm operation?
If YES, consider 100% of the gain(s) as income. Refer to Schedule D and Form 4797. DO NOT reduce capital gains by a capital or supplemental loss.
- L. Remind the client to report all changes such as filing of a new tax return during the certification period, or any material change in the business.
- M. Determine if the household receives all or part of their income during a limited period of time during the year. Explain the even/uneven proration policy to the client. (See 7-l)



SNAP Farmer Self-Employment Worksheet

Case Name	Case Number	
Date	Worker Number	
Type of self-employment:	Tax Return Used? <input type="checkbox"/> Yes <input type="checkbox"/> No	What Year?

Income

Total income	\$
Commodity credit loans	\$
Crop insurance <i>(only if not expected to recur)</i>	\$
Gas/fuel tax refund and/or credits	\$
Cooperative distributions not paid in cash <i>(shown on payment receipt)</i>	\$
Capital gains (recurring and normal part of business)	\$
Countable gross income before allowable expenses	\$

A

Expenses

Total expenses	\$
Depreciation	\$
Wages paid to HH member	\$
Pension/profit sharing plan contributions made on behalf of HH member	\$
Other nonallowable expenses <i>(exclude any personal shelter costs on Schedule F)</i>	\$
Business use of home expense	\$
Total allowable expenses prior to business use of home deduction	\$

B

Business Use of the Home Expenses

Enter percentage on worksheet	\$
*Enter annual house or rent payment OR	
Monthly house or rent payment AND	\$
Number of months	\$
*Enter annual property taxes OR	
Monthly property taxes AND	\$
Number of months	\$

*Enter annual property or renter's insurance OR		
Monthly property or renter's insurance AND	\$	
Number of months		\$
Total amount for shelter		\$
Total amount of business expense allowed based on percent of home used		\$

C

*Verify current shelter costs.

Other Allowable Expenses (Pub 587)

Enter percentage on line 3		
Enter the amount on line 5	\$	
Enter the amount on line 17	\$	
Enter the amount on line 19	\$	
Total amount of other allowed expenses from Pub 587		\$
<i>If claiming 100% of all utilities as a business expense, enter the amount for utilities found on Pub 587, line 18. Allow no utility deduction for SNAP.</i>		\$

D

E

Total gross income (A)

\$

\$

Total expenses (B + C + D + E)

\$

**Compare the 40% standard deduction to total expenses
(if the business has expenses)**

\$

TOTAL COUNTABLE INCOME FROM SELF-EMPLOYMENT

\$

\$

Number of months used to calculate monthly self-employment

MONTHLY SNAP SE INCOME

\$

\$

Offset a HH's SE loss from one business against the profits of another business.
(See 7-I, Offsetting Loss in One Enterprise From Gains in Another.)

Offset a SE farm loss against any other HH income. (See 7-I, Income.)



Iowa Department of Human Services

SNAP Shelter Deduction for Farm Self-Employment Household

Case Name	Case Number
Date	Worker Number

Total monthly shelter amount	\$
Number of months used to prorate	
Total shelter for the time period used	\$
Total shelter for the time period used	\$
Multiplied by percentage from line 3, Pub 587 worksheet	
Equals allowable business deduction	\$
Total shelter amount for time period used	\$
Minus allowable business deduction	\$
Equals total shelter deduction for time period used	\$
Yearly shelter deduction	\$
Number of months used to prorate	
Equals monthly BCW1 shelter deduction	\$

Comments: