

Tax Form	Line/Section	Information Provided
1040	Line 7	Income on this line is EML
	Line 12	Self-employment business income; tax filing must include Schedule C
	Line 17	The client owns a corporation, is in a partnership or owns and rents real estate. You need the 1120-S (<i>US Income Tax Return for S Corporations</i>) and Schedule K-1; both partnerships and S corps file this form. The tax return requires a Schedule E.
	Line 27	SLF tax. If there is any figure here, look for Schedule SE.
	Lines 28, 29	The person is self-employed per IRS. They may meet the SNAP definition of self-employment.
Sched C	Part I, line 3	Use this figure for gross self-employment income.
	Part II	Information on expenses
Sched C-EZ	Part I, line A	Type of business
	Part II, line 1d	Gross receipts; use for SEC calculation
Sched E	Part I, Line 1	Type and address of rental properties
	Line 4	Rental income
	Part I, exps.	This will be SEC income if self-employed; if not, deduct only the ongoing costs of the property ownership (e.g., mortgage, taxes) for PTY.
	Part II, line 28	Indicates P (partnership, SLF) or S (corporation, EML) status
Sched F	Line 9	Gross farm income Note: <i>Special rules apply to farm income; see SNAP F 15</i>
	Line 6	Crop insurance payments; exclude from the gross
	Line 8	Gasoline tax credit or refund; exclude from the gross
1065	Line 1e	Gross income for a partnership.
	Sched K-1	Section J of the K-1 shows the client's partnership share. With the figure from line 1e of the 1065, figure the client's gross SEC.
W-2		Detail listing on wages. T in left-hand column indicates <i>taxpayer</i> ; S means wages to the <i>spouse</i> . If a self-employment business is paying wages to the spouse, do not count as EML. The income and the costs are included in the SEC.
1120S	Line 1e	Gross corporate income; cannot use this figure for SNAP. Need information on wages and expenses paid by the business to be counted as EML.
	Sched K-1	Part II, line F state's the client's share of stock ownership in the company.
	Sched K-1	Part III, line 1 is the client's share of the profits. Include in the EML.