

2. Tax.Evaluation

3.Basic understanding of how Self Employment Taxes and Income Taxes are calculated and awareness of EITC

	Question	Answer	Conclusion /Training Recommendation	Answer	Conclusion/Training Recommendation
1	Does the client (do you) pay self employment taxes on your farm/ranch earnings?	Client (I) do not know if pay them or I do not know what self employment taxes are.	Trainings 1, 2, and are appropriate.	Yes, or No, I have losses.	Go to next questions.
2	For a married couple, if both own the business, do both pay self-employment taxes? (Skip this question if not married or married but not active co-owners).	Yes.	Training 3 may not be needed.	No.	Training 3 is appropriate.
3	If the client (if you) have income that is less than about \$60,000 they (you) may qualify for the Earned Income Tax Credit (EITC). If this may apply, are they (you) aware of the EITC and do they (you) understand how farm/ranch income may change the amount of the EITC?	Income is not in that range, or they are (you) aware of the EITC and know they (you) do not qualify.	They (you) do not need Training 3 for this issue.	Income is in the range that may qualify, but they (you) do not yet understand enough about EITC to make a decision.	Training 3 is appropriate.