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5.Defining agricultural income and understanding related special rules

	Question	Answer	Conclusion/Training Recommendation	Answer	Conclusion/Training Recommendation
1	In addition to growing crops or raising livestock do you have other activities on your land such as renting the facility for camping, hunting, or weddings, or offering classes?	No.	Skip to question 3.	Yes.	Training 5 is recommended.
2	In addition to growing crops or raising livestock do you also make products for sale such as cooked or baked goods, cheese, beverages, processed meat including meat that has been cut and wrapped, or spun or dyed yarn?	No.	Skip to question 3.	Yes.	Training 5 is recommended.
3	Are you aware of special rules for estimated tax payments for farmers and ranchers?	Yes	continue to next question	No.	Training 5 is recommended.
4	Are you aware of special rules for farm/ranch bankruptcy?	Yes	continue to next question	No.	Training 5 is recommended.
5	Are you aware of special rules for agricultural debt relief?	Yes	continue to next question	No.	Training 5 is recommended.
6	Are you aware of special rules for paying Optional SE Tax using the "Farm Method"?	Yes	continue to next question	No.	Training 5 is recommended.
7	Are you aware of Income Averaging for farmers and ranchers?	Yes	continue to next question	No.	Training 5 is recommended.
			If 3-7 are yes, Training 5 is not recommended but may still be valuable.		

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