

**9050.0740 DEDUCTIONS FROM SELF-EMPLOYMENT INCOME.**

In calculating net self-employment income, the facility financial staff shall deduct from the total business receipts the costs of producing the income as allowed on the United States income tax schedule. However, capital expenditures, depreciation, and carryover losses claimed for business purposes on the most recent federal income tax return are not deductible business expenses. Net self-employment income, if greater than zero, must be added to other earned and unearned income to determine income for purposes of calculating the maintenance charge payable by or on behalf of an applicant or resident. Losses from self-employment income may not be deducted from other earned or unearned income.

**Statutory Authority:** *MS s 198.003*

**History:** *14 SR 2355*

**Published Electronically:** *October 15, 2008*