Self-Employment Expense Chart

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| --- | --- | --- | --- |
| Disallowed (Added Back In) SEI Expenses | FoodShare | MAGI | EBD |
| Depreciation | X |  |  |
| Net loss carry over from previous period (NOL) | X |  | X |
| Federal, State and local income tax | X |  | X |
| Charitable donations | X | X | X |
| Work-related personal expenses, such as transportation to and from work | X | X | X |
| Employer work-related personal expenses such as pensions, employee benefit and retirement programs and/or profit sharing | \*See note below | \*See note below | \*See note below |
| Amortization | X |  |  |
| Depletion | X |  |  |
| Guaranteed payments to partners | X |  |  |
| Principal portion of mortgage payment |  | X |  |
| Principal payments on loans for the purchase price of income producing real estate, capital assets/equipment, and durable goods |  |  | X |

\*Business expenses for employees’ pensions, benefits, retirement programs, and profit sharing are allowable, but the work-related personal expense of the employer are not.