

MISSISSIPPI DIVISION OF MEDICAID

Eligibility Policy and Procedures Manual

302.07.02 PROPERTY ESSENTIAL FOR SELF-SUPPORT - EXCLUDED REGARDLESS OF VALUE OR RATE OF RETURN

The properties essential to self support described in this section include necessary capital and operating assets of a business, e.g., real property, buildings, inventory, equipment, machinery, livestock, motor vehicles, etc. They must be in current use or if not in current use due to circumstances beyond the individual's control, there must be a reasonable expectation that the required use will resume. The following types of properties essential to self support are excluded regardless of value or rate of return:

- Property used in a trade or business
- Government permits which represent authority to engage in an income-producing activity
- Personal property used by an employee in his work

302.07.02A PROPERTY USED IN A TRADE OR BUSINESS

Property essential to self support used in a trade or business is excluded from resources, regardless of the value or rate of return. This is applicable to programs subject to both SSI and liberalized resource policy.

Procedure - SSI and Liberalized Resource Policy

When the individual alleges owning a trade or business property, obtain a statement in regard to:

- Description of the trade or business
- Description of the assets of the trade or business
- The number of years the business has been operated
- Names of any co-owners
- Estimated gross and net earnings of the trade or business for the current tax year

Verification:

Obtain a copy of the current year tax return (Form 1040 with schedules and attachments). Use the return to determine the net self employment earnings and validity of the trade or business. If the current year return is not available, obtain the latest return available

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302.07.02B GOVERNMENT PERMITS

Government permits represent authority granted by a government agency to engage in an income-producing activity. Examples are commercial fishing permits or tobacco crop allotments.

Procedure - SSI and Liberalized Resource Policy

When the individual alleges owning a government license, permit or other property which represents government authority to engage in an income producing activity, and which has value as a resource, obtain a statement regarding the information below:

- Type of license, permit or other property
- Name of the issuing agency, if appropriate
- If license is required for engaging in this activity
- How the license, permit or property is being used or
- If not being used, why not

Verification: Obtain a copy of the license, permit and/or other documents

302.07.02C PERSONAL PROPERTY USED BY AN EMPLOYEE FOR WORK

Personal property used by an employee for work is excluded from resources. Excluded items include tools, safety equipment, uniforms, etc.

Procedure – SSI and Liberalized Resource Policy

If the individual alleges owning items that are used in his work as an employee, obtain a statement regarding the following:

- Name, address and telephone number of employer
- General description of the job duties and the items
- Whether the items are currently in use

Verification: Absent evidence to the contrary, accept the individual's statement