RS 01804.050 Acceptable Evidence of SEI - Policy

Whenever development of SEI is required, pertinent portions of the claimant’s tax returns are required; i.e., Schedules C, F, and SE.

The claimant’s copy of the tax return is acceptable evidence of SEI and should be filed in the claims folder. If the case is processed via MCS for the lag year, annotate the “REMARKS” screen to indicate the specific evidence that was reviewed. However, if any doubt exists regarding the authenticity of the claimant’s copy of the tax return, development must be undertaken to resolve the question. If necessary, the claimant will be required to get a copy of his/her tax return from the IRS.

Earnings should be excluded from the computation pending receipt of the required development.