

<p>retirement accounts (pensions, funds, 401k plans, annuities, non-education IRAs, Keogh plans, etc.); UGMA and UTMA accounts for which you are a custodian, not owner; qualified education benefits or education savings accounts that are for the benefit of the parent's other children; or any savings or checking accounts already reported above.</p>		
<p>Business Market Value*. Include the value of land, buildings, machinery, equipment, inventories, etc. for your business. Do not include the value of your home, even if it is part of the business.</p>	\$	\$
<p>Investment Farm Market Value*. Only include the value of the farm if it is not your principal place of residence and you and your family materially participated in the farming operation. Include the value of the land, buildings, machinery, land, the</p>		

