

Definitions:

- **Investment Value:** Current balance or market value of investments as of the date indicated.
- **Investment Debt:** Includes only those debts that are related to the investments.
- **Net Worth:** Current value minus debt. If net worth is negative, enter 0.

Net Worth of Business and/or Investment Farm. Include the following:

- The market value of land, buildings, machinery, equipment, inventory, etc.
- Business and/or investment farm debt means only those debts for which the business or investment farm was used as collateral.
- **Don't include** the value of a family farm that parents live on and operate.
- **Don't include** the value of a small business that parents own and control **and** that has 100 or fewer full-time or full-time equivalent employees.