

Claim no:

Housing Benefit and Council Tax Support – Self Employed earnings information

Important - Before you complete this form please read the guidance notes at the back of this form

Section 1 - About You

Name:

Address

Post Code

Section 2 - About Your Business

Name of Business:

Business Address:

Post Code

Business Telephone Number

Business website

Type of Business:

Do you have more than one business?

Yes

No

You will need to fill out a separate form for each business you run.

When did you start this business?

How many hours a week
do you normally work?

Is the business a Limited Company, registered with
Companies House?

Yes

No

If yes, please list the all Directors/Officers of the company

If you are a Director employed by the company do they pay you a
wage and/or any expenses?

Yes

No

**If yes, we will need to see evidence of all wages/expenses and
dividend payments paid to you and a copy of the latest
company accounts**

If you are a Company Director please go to Section 6

What is your HM Revenue & Customs (HMRC) registration number?

If you do not have this yet, tell us the date you applied.

If you do not register within the first three months of self-employment you may have to pay a penalty to HMRC.

Are there any other partners in the business?

If yes, we will need the name(s) of all business partners. We may request details of the partnership agreement if you have one

Yes

No

If Yes – Partner name(s)

Does your husband/wife/partner receive any earnings from the business?

Yes

No

Are any other people paid a wage or salary from the business?

Yes

No

Do you pay National Insurance?

Yes

No

We will require proof of your contribution payments or an exemption certificate if you hold one

Do you use part of your home for business use?

Yes

No

If yes, do you pay separate charges for this part of the home? Please provide proof to support any separate charges paid

Yes

No

Section 3- About your business income - please refer to the notes before you complete this section

Are you a self-employed childminder?

Yes

No

If yes, please give your registration number

Do you have prepared accounts for the last financial year?

Yes

No

If yes, we may ask to see a set of these to support your claim

Do you have your latest HMRC self-assessment statement?

Yes

No

If yes, please send this in with this completed form

Do you have separate bank account(s) for your business?

Yes

No

If yes, please provide statements for each business account showing the transactions for the last two months

Section 4 – Business Income and Expenditure – Please refer to the notes before your complete this section

Please tell us the trading period the following figures cover?

From

to

Business Income

Sales/ Takings/Income £

Cost of Stock purchased £

Tips £

Business Start Up allowance £

Drawings for Personal use £
(Cash or stock)

VAT Refunded £

Business Expenses

Total bill for period

% spent for

personal use

Business Rates

£

%

Water Charges

£

%

Rent on business premises

£

%

Heating

£

%

Lighting

£

%

Cleaning

£

%

Telephone

£

%

Printing	£	%
Stationery	£	%
Postage	£	%
Advertising	£	%
Use of home for business	£	%
Staff Wage (including wages to husband/wife/partner)	£	
Employers National Insurance contributions for employee's	£	
Employer Pension Contributions for employee's	£	
Pension Contribution - Self	£	
Legal fees	£	
Bank Charges (Business accounts)	£	
Professional fees and subscriptions	£	
Accountant's charges	£	
Interest payments on business loans Please provide a copy of the loan agreement	£	
Capital repayments on loans	£	
Business Entertainment	£	

Motoring Expenses - continued**Total bill for period****% spent on
personal use**

Vehicle Insurance	£	%
Vehicle Road Tax	£	%
Repairs/Servicing	£	%
Petrol/Diesel	£	%
MOT	£	%
Car cleaning/Valeting	£	%
Car leasing/loan payment	£	%
Taxi Radio Hire	£	

Section 5 - More about your business

Over the next six months do you expect your trading figures to be similar to those stated on this form?

Yes

No

If no, please explain why?

If you have been trading without profit please confirm if you plan to continue trading and if so when do you expect the business to make a profit?

Important notes on completing this form

Who should complete this form?

Someone who is self-employed works for an income but is not employed under a contract and does not work for a wage or a salary (an employee).

A person can be self-employed as a sole trader or as part of a business partnership.

If you are a subcontractor and pay through the Construction Industry Scheme (CIS), for which a contractor deducts money from your subcontractor's payments and pass it to HM Revenue and Customs (HMRC). These deductions count as advance payments towards your Tax and National Insurance at the end of the tax year. You will normally be treated as self-employed and should complete this form with all your self-employed income and expenses including your CIS payments made.

If you work for a Limited Company as a Director or Company Secretary you are an employee of the company. As you are employed by the company we will need to provide your pay slips and the latest company accounts showing all your directors remuneration and expenses paid to you by the company.

Trading periods

If you have been trading for 12 months or more, please complete this form with your income and expenses for the latest trading year (normally April) to the present date. This will help us confirm your current trading position. We may ask to see your latest trading accounts/self-assessment form for the previous year.

If you have started trading within the last 12 months please complete this form with your income and expenses from the date you started trading to the present date.

If you are starting a new business please complete this form with your expected income and expenses for the first 13 weeks of trading. You will then need to provide your actual income and expenses after 13 weeks to us.

Income and Expenses

You must give details of all income and expenses related to the business.

The way we work out income and expenditure for Housing Benefit and Council Tax Support purposes is not the same as the calculation made by HMRC.

The benefit rules do not allow certain expenses, even if they are allowed for tax purposes. These may include:

- business entertaining;
- depreciation (the loss in value due to wear and tear and so on);
- capital repayments on a business loan other than for repair/replace of equipment
- Money used to set up or expand a business.
- Amounts you take from your business as a wage or salary.
- Capital spending. (This is spending on a capital item for expanding the business, for example a new taxi or a property.)
- Money for domestic or private use.

We can only use expenses which are 'wholly and exclusively' incurred in the running of the business. If you are running your business from home, you will need to decide what percentage/amount of an expense relates to business use and what is for personal use.

This may include:

- heating, lighting, hot water and power to operate machinery
- telephone call charges and rentals

- transport costs for personal use of any business vehicle

Example: Telephone – The total cost of the telephone calls for the period covered are £126.50. You say 40% relates to Business and 60% relates to Private. The amount we would use as a Business Expense would be £50.60 (40% of £126.50).

Proven bad debts – Any business debt is proven as ‘bad’ if you have made reasonable efforts to recover the money you are owed but there is no realistic prospect of recovering it. Personal debts cannot be counted as bad debts for Benefit purposes.

Childminders

If you are a self-employed childminder, instead of looking at your actual expenses, we will work out your self-employed earnings using one-third of your gross income, less any notional income tax, National Insurance contributions and half of any pension contributions that you pay.

Tax and National Insurance

After the net profit of the business is worked out we will make an assessment of Income Tax and National Insurance contributions based on these figures. These figures may differ from those worked out by HM Revenues and Customs.

Private Pensions

Please supply details of any contributions you pay into a personal or private pension. Half of any contributions you make will not be counted as part of your income for our purposes