



Office use only

Date to customer:

Date received at
designated office:

Claim number:

BENEFIT SECTION SELF-EMPLOYED INCOME FORM

How will you calculate my benefit?

As you are self-employed, we need extra information from you to work out your weekly earnings (after tax and national insurance contributions) from your business and add this to any other income you and your family receive.

We will base your earnings over a specified trading period. This will reflect the flow of cash into and out of the business.

If you need advice on how to complete this form please telephone us on (01482) 394750. Alternatively an appointment or home visit can be arranged, to arrange this please telephone us on (01482) 394754.

If you have more than one business you will need to complete a separate form for each business.

Inland Revenue tax assessment

If you have been trading for two years or longer please provide a copy of your income tax calculation showing 'profit from self employment'. You must still complete this form as we cannot use tax assessment alone to calculate your income. This is because tax rules and benefit rules differ on how self employed income is calculated. Further notes on which documents we need are provided in section 4 at the end of this form.

Section 1a - About you

Name

Address

Postcode

Telephone number

Please provide your telephone number and email address (if you have one), in case we have a query and need to contact you.

Email

Section 1b - About your business

Please tell us the name of your business and the business address (this may be the same as your home address).

Name

Address

Postcode

Date business
commenced?

Nature of your business.
We need brief details of
what you do; what you
sell; or what services
you provide

Section 1c - Special Business Arrangements

Are you a director of the company or business?

No Yes

If YES, please do not complete this form. If you are a director of a company do not complete the self employed form. Please complete an earnings certificate which can be found on the back of the housing and council tax benefit application form or alternatively submit your last 2 months payslips.

Are you an OFSTED registered childminder?

No Yes

If YES, please complete sections 1d, 1e, 2a, 2b, 2c, 3 and 5 of this form.

Section 1d - About you

Average hours worked per week

We need the average number of hours you work during a typical week. If you are a new business you may need to estimate the hours you work.

Start date of your current financial year

(for new businesses this will be the date you started trading)

Is your business a partnership?

No Yes

If YES, what percentage of the profit or loss is yours?

Is your spouse/partner a partner in the business?

No Yes

If YES, what percentage of the profit or loss is theirs?

If YES, please give the percentage split of your holding in the business

Is your spouse/partner on the payroll of the business?

No Yes

If YES, what are his/her earnings?

every

Section 1e - Business start up

Was your business set up in the last 18 months?

No Yes

If YES, please complete the section below. If no please go to section 2a

Set up grants

If you have received any money from a business start up scheme, please state the name of the scheme, the amount you received and the period that you were on it.

Name of scheme

Amount

From

Until

This section should be completed if you have received any money from a business start up scheme. This could be an allowance or grant from the Enterprise Allowance, access to work scheme or the Prince's Trust. Certain grants and allowances are disregarded as business income please provide the details.

Section 2a - Your accounts

Are profit and loss accounts available?
Please note this does not include day books

No Yes

If YES, please provide a copy of your accounts, and complete sections 1, 2d, 3 and 5 only.
If NO, please complete all sections of this form.

Section 2b - What information do I need to provide if I do not have accounts?

Have you been trading for less than 6 months?

No Yes

If YES, please provide projected figures for the first six months of trading.

Have you been trading for between 6 and 12 months?

No Yes

If YES, please provide actual trading figures from the date you started your business to date.

Have you been trading for 12 months or more?

No Yes

If YES, please provide actual figures for the last tax year and your latest income tax calculation showing 'profit from self employment'.

Section 4 of this form shows an example of what needs to be provided.

Section 2c - Statement of accounts

This section needs completing ONLY if no accounts are available.

Money coming into the business, inclusive of any VAT charged.

Trading period

From

To

When completing this form ensure the figures you give are for the accounting period shown above which must be for the business as a whole even if you have a partner or partners.

Sales (this means the value of all the items sold, services provided etc by your business in the trading period above. You must include all sales even if you have not been paid for them yet)

£

Are you VAT registered?

No Yes

Section 2d - Loans for your business

Please provide details about any loans taken out by your business. We will need you to provide copies of any loan agreements.

1. Loans taken out to repair or replace any machinery, equipment or assets

Amount borrowed

Total interest repayment over the lifetime of the loan

What period does the loan cover?

From

To

2. Loans for any other business purpose

Amount borrowed

Total interest repayment over the lifetime of the loan

What period does the loan cover?

From

To

Section 2e - Cost of setting up your business

Please provide details of any expenses incurred prior to your business trading, inclusive of any VAT paid. (Please do not duplicate these in section 2f) Only complete this section if you have been trading for less than 12 months.

Expenses	Total spent
Stock	
Equipment and clothing	
Other - please state	
Other - please state	
Other - please state	
Other - please state	

Section 2f - Other money coming out of your business

Please provide details of all other costs of running your business. These expenses should relate to the trading period you specified in section 2c. Amounts should be inclusive of VAT.

DO NOT include any amounts already listed in sections 2d or 2e above.

The total amount spent in each category must be entered in the total spent column. If you have any costs which do not fit the categories provided then these should be listed under 'other costs' on the following page.

If you are a new business you need to predict what your expenses will be over the first six months.

Please retain receipts for all the expenses listed as we may require further information and proof.

Expenses	Total spent	Estimated expense (only complete this column if you have been trading for less than 6 months)
Motor Expenses	Fuel	
	Insurance	
	Leasing Charges	
	MOT and Repairs	
	Vehicle excise duty (road tax)	
What percentage of the costs above are for private use of a vehicle?		%
Telecoms	Landline	
	Mobile Phone	
	Internet	
What percentage of the telecoms costs above are for private use?		%
Business use	Accountant's Fees	
	Advertising	
	Business Rates	
	Heating /Lighting of business premises	
	Rent of business premises	
	Postage	
	Insurance	
	Stock	

Section 2f - Other money coming out of your business (continued)

Expenses	Total spent	Estimated expense (only complete this column if you are a new business)
Wages paid to yourself, or drawings		
Wages paid to others		
Other costs - please state		
Other costs - please state		
Other costs - please state		
Other costs - please state		

YOU CANNOT INCLUDE ITEMS THAT HAVE, OR WILL BE REPLACED BY INSURANCE CLAIMS. YOU MAY BE REQUIRED TO PROVIDE PROOF OF ANY OF THE EXPENSE ITEMS LISTED.

Section 3 - Further information

Please provide any additional information that you think may be of use to the council to make an accurate assessment.

This section is available for you to provide any other information you think will help us to calculate your income. You may wish to describe changes in the business, or tell us that you expect your income to increase or decrease in future.

Section 4 - Guidance notes on on-line tax assessments

If the income from your business has been assessed by the HMRC for tax purposes we need to see a copy of that tax assessment.

If you submit paper based self assessment tax returns, the Tax Calculation is provided on form SA302.

If you submit online self-assessment returns, you will need to print a copy of your latest 'full tax calculation'. The image below shows an example of the instant tax calculation which becomes available when submitting a return online.

If you do not have your tax return for the last financial year, please confirm when this will be available

The screenshot shows the HM Revenue & Customs Online Services interface. The page title is 'Helpdesk Individual 's tax return: 2011-12'. The main heading is '6. View your calculation'. The page is divided into a left-hand navigation menu and a main content area. The navigation menu includes 'File a return' with steps 1 through 8, and 'How to pay'. The main content area displays a 'Tax calculation' section with a breakdown of income and tax. A table shows the tax charged, including Class 4 National Insurance contributions and underpaid tax for earlier years. The total amount to be paid by 31 January 2013 is £3,701.25. There are 'Back' and 'Next' buttons at the bottom right.

HM Revenue & Customs Online Services
HMRC home | Cymraeg | Contact us | Help | Logout

▲ Your HMRC Services
▲ Self Assessment

Helpdesk Individual 's tax return: 2011-12

6. View your calculation

Tax calculation

This section provides you with a breakdown of your full calculation.

Profit from self-employment	£11,850.00
Profit from UK land and property	£11,800.00
Total income received	£23,650.00
<i>minus</i> Personal allowance	£7,475.00
Total income on which tax is due	£16,175.00

How we have worked out your income tax

	Amount	Percentage	Total
Pay, pensions, profit etc	£16,175.00	@ 20%	£3,235.00
Total income on which tax has been charged	£16,175.00		
Income Tax charged			£3,235.00
<i>plus</i> Class 4 National Insurance contributions	£4,625.00	@ 9%	£416.25
<i>plus</i> Underpaid tax for earlier years in your tax code for 2011-12			£50.00
Income Tax and Class 4 National Insurance contributions due			£3,701.25
Income Tax and Class 4 National Insurance contributions due			£3,701.25

Total you must pay by 31 January 2013

You must pay the total of any tax and class 4 NIC due for 2011-12 plus first payment on account due for 2012-13 by **31 January 2013**.

This calculation does not take into account any 2011-12 payments on account you may have already made

If you want to make changes or additions to your return, go to [3. Tailor Your Return](#).

[Print your full calculation](#)

[Back](#) [Next](#)

Section 5 - Declaration

Please read this declaration carefully before you sign and date it.

If you have had help from someone in completing this form please ask them to complete the bottom section.

I understand the following:

- If I give you information that is incorrect or incomplete, you may take action against me
- You will use the information I have provided to process my claim for housing benefit and council tax support. You may check the information with other sources within the council, rent offices, and other councils
- You may use the information I have provided in connection with this and any other claim for Social Security benefits that I have made or may make
- You may give some information to other government organisations, if the law allows this
- I know I must let the council know about any changes in my circumstances, which may affect my entitlement to housing benefit or council tax support

I declare the information I have given on this form is correct and complete.

Signature of person claiming

Date

Form filled in by someone other than the person claiming?

No

Yes

Please tell us why you are filling this form in for someone else.

Name of the person who filled in the form

Signature of this person

Relationship to person claiming