

**ADVICE TO SELF EMPLOYED CLAIMANTS.**

To ensure the more accurate calculation of your entitlement to Housing and / or Council Tax Benefit we have received further guidance on the information we need to ask from you.

We are now asking you to do the following:

1. Provide your latest Certified Audited Accounts, if available.
2. Complete the attached 'Trading, Profit and Loss Self Employed Earnings Information' form in full and return it to this office.
3. Provide original documents, for example, bills and invoices, as confirmation of the details of your accounts.
4. Provide your personal and business bank / building society accounts to support your Trading Accounts.

We may need to agree a percentage allocation of certain items where there is the possibility that part is personal use rather than purely business related; use of the telephone, for example.

**Please note, some assessments for self employed persons are based on notional figures and will be reassessed once income for the actual period is available. This may result in an under payment, or possible overpayment of benefit. If so, these will be discharged or recovered in the usual way.**

Please also note that you have 3 months from the date you became self employed in which to register with H.M. Revenues & Customs. You must register as self employed regardless of your overall net profit / loss. H.M. Revenues & Customs will provide you with a Tax Reference Number which is required by this office if you are to be treated as self employed.

**Self-employed earnings information request**

**CLAIMANT'S DETAILS**

CLAIM REF:
SURNAME:
OTHER NAMES:
HOME ADDRESS:
TELEPHONE NUMBER:

**BUSINESS DETAILS**

NAME OF BUSINESS:
NATURE OF THE BUSINESS:
BUSINESS ADDRESS:
TELEPHONE NUMBER:

THE AVERAGE NUMBER OF HOURS YOU WORK PER WEEK:

THE DATE THE BUSINESS STARTED:

THE START DATE OF YOUR CURRENT FINANCIAL YEAR:

TAX REFERENCE NUMBER:

**ABOUT THE BUSINESS INCOME**

Do you have any prepared accounts (whether or not they are audited) for the last financial year?

YES

NO

If 'YES' please return a copy with this form

If 'NO' please give the reasons why you have no accounts and the date you expect to have them:

Do you have your latest Self assessment calculation?

YES

NO

If 'YES' please return a copy.

If 'NO' please explain why and give the date you expect to receive it.

Do you have insurance against ill health / loss of earnings? YES  NO

If 'YES' please provide details.

Is your business a partnership?

YES

NO

If 'YES' what percentage of the total profit / loss is yours?

%

Is your \*husband / wife a partner in the business?

YES

NO

If 'YES' what percentage of the total profit / loss is his / hers?

%

Is your \*husband / wife on the payroll?

YES

NO

If 'YES' what are his / her earnings?

£ every

\* BY THIS WE MEAN ANYONE YOU LIVE WITH AS THOUGH YOU ARE HUSBAND OR WIFE OR CIVIL PARTNERS. THIS INCLUDES ANYONE WHO MAY LIVE AWAY FROM YOUR ADDRESS FOR PERIODS OF TIME BUT CONSIDER THIS PROPERTY TO BE THEIR MAIN RESIDENCE.

**TRADING, PROFIT AND LOSS ACCOUNT**

EXACT PERIOD COVERED FROM	<input type="text"/>	TO	<input type="text"/>
SALES / TAKINGS / INCOME / COMMISSION (please include any drawings in this figure)		£	<input type="text"/>
<b>PLUS</b>			
VAT REFUNDED		£	<input type="text"/>
<b>PLUS</b>			
PLANNED BUSINESS START UP AWARD		£	<input type="text"/>
<b>PLUS</b>			
CLOSING STOCK		£	<input type="text"/>
<b>PLUS</b>			
GOODS TAKEN FOR OWN USE		£	<input type="text"/>
<b>SUBTOTAL</b>		£	<input type="text"/>
<b>LESS</b>			
OPENING STOCK		£	<input type="text"/>
<b>LESS</b>			
PURCHASES / COST OF SALES		£	<input type="text"/>
<b>LESS</b>			
VAT PAID OUT		£	<input type="text"/>
<b>GROSS PROFIT</b>		£	<input type="text"/>

## EXPENSES

**PLEASE PROVIDE:** original invoices and itemised phone bills with business calls marked to support your percentage apportioning of shared expenses.

**DO NOT INCLUDE:** **DEPRECIATION**  
**HIRE PURCHASE**  
**MONEY SPENT TO SET UP OR EXPAND THE BUSINESS**

**(NB: if you work from home or use your private vehicle for business use, please enter the percentage of use for the business in the second box for each item)**

WAGES PAID TO:	SELF	£	<input type="text"/>	Every <input type="text"/>
	SPOUSE	£	<input type="text"/>	Every <input type="text"/>
	OTHER EMPLOYEES	£	<input type="text"/>	
RENT / MORTGAGE INTEREST (BUSINESS PREMISES)		£	<input type="text"/>	<input type="text"/> %
BUSINESS RATES		£	<input type="text"/>	<input type="text"/> %
WATER RATES		£	<input type="text"/>	<input type="text"/> %
HEATING AND LIGHTING		£	<input type="text"/>	<input type="text"/> %
CLEANING		£	<input type="text"/>	<input type="text"/> %
TELEPHONE		£	<input type="text"/>	<input type="text"/> %
BUSINESS INSURANCE (EXCLUDING VEHICLE INSURANCE)		£	<input type="text"/>	<input type="text"/> %
ADVERTISING		£	<input type="text"/>	<input type="text"/> %
PRINTING & STATIONERY		£	<input type="text"/>	<input type="text"/> %
POSTAGE		£	<input type="text"/>	<input type="text"/> %
ACCOUNTANTS CHARGE		£	<input type="text"/>	
BANK CHARGES (Please enclose a breakdown) (BUSINESS ACCOUNT ONLY)		£	<input type="text"/>	<input type="text"/> %
INTEREST PAYMENTS ON BUSINESS LOAN (Please enclose a copy of the agreement)		£	<input type="text"/>	<input type="text"/> %
REPAIR / REPLACEMENT OF A BUSINESS ASSET (Do not include motor vehicles)		£	<input type="text"/>	<input type="text"/> %
Was this covered by insurance?	YES <input type="checkbox"/>	NO <input type="checkbox"/>		
LEASING CHARGES (Please state what is leased)		£	<input type="text"/>	<input type="text"/> %
BAD DEBTS (Please specify)		£	<input type="text"/>	
DRAWINGS		£	<input type="text"/>	<input type="text"/> %
OTHER EXPENSES (Please specify)		£	<input type="text"/>	<input type="text"/> %

**MOTORING EXPENSES TOTAL**

**% BUSINESS**

PETROL	£	<input type="text"/>	<input type="text"/>	%
ROAD TAX	£	<input type="text"/>	<input type="text"/>	%
INSURANCE	£	<input type="text"/>	<input type="text"/>	%
RADIO HIRE	£	<input type="text"/>	<input type="text"/>	%
REPAIRS	£	<input type="text"/>	<input type="text"/>	%

IF YOU HAVE A COMPANY VEHICLE DO YOU HAVE USE OF IT OUTSIDE OF BUSINESS?

YES  NO

**NATIONAL INSURANCE** Do you hold an exemption certificate? YES  NO

**PERSONAL PENSION CONTRIBUTIONS**

Amount paid £

Frequency (e.g. weekly / monthly) £

**IS IT REASONABLE TO ASSUME THAT THE TRADING FIGURES FOR THE NEXT SIX MONTHS WILL BE SIMILAR TO THOSE QUOTED ABOVE?**

YES  NO

IF "NO" PLEASE EXPLAIN WHY:

**DECLARATION**

I declare that to the best of my knowledge the information given is true and complete.  
I understand that to give false information may lead to prosecution.  
I authorise the council to verify any information given by me should they so desire.  
I undertake to notify in WRITING any change in my income IMMEDIATELY if such changes occur.

Signature of claimant:

Date:

**PLEASE NOTE ANY ASSESSMENT WILL BE BASED ON A NOTIONAL FIGURE AND THE CLAIM MAY BE RE-ASSESSED WHEN WE RECEIVE YOUR FINAL ACCOUNTS FOR THE YEAR IN QUESTION.**