

## SELF-EMPLOYMENT LEDGER

\*\*This form must be completed correctly or it will be returned\*\*

RECIPIENT NAME \_\_\_\_\_

BUSINESS NAME \_\_\_\_\_

DATES COVERED \_\_\_\_\_ 15th THROUGH \_\_\_\_\_ 14TH

HOURS WORKED THIS REPORTING PERIOD \_\_\_\_\_

GROSS INCOME \$ \_\_\_\_\_

minus

TOTAL EXPENSES \$ \_\_\_\_\_ \*\*

ADJUSTED INCOME \$ \_\_\_\_\_

\*\*\*DSS REMINDER: Business shelter cost must be deducted if business property is connected to the home property.\*\*\*

**\*\*Allowable Business Expenses:** Most business expenses may be subtracted from your self-employment income, but not all the expenses can be. Please contact your caseworker if you have any question on whether or not to list a business expense below.

Examples of expenses that are allowed and could be listed include:

- Amounts paid for items needed in the business such as supplies, repairs, advertising, feed, seeds, fertilizer, etc.
- Amounts paid for income-producing real estate, capital assets, equipment, machinery, and other durable goods required for the self-employment business. [Capital assets and durable goods are generally objects used in business that are expected to last a long time such as tractors, combines, buildings, etc.]
- If the home is connected to the business property (farm), only the business portion of shelter expenses may be used as a deduction.
- If the business meets office in the home requirements, the business portion of shelter expenses may be used as a deduction if the household requests it.

Examples of expenses that are NOT allowed and should NOT be listed include:

- Monthly telephone charge unless there is a separate business phone [long distance telephone charges that are business related may be deducted however].
- Mileage expenses from the home to the first and last work location cannot be deducted, even if the business is located in the home. [Mileage deductions are only allowed for trips between business sites, not for commuting from the home to the business.]

INCOME (MONEY RECEIVED BY RECIPIENT)			EXPENSE (COSTS OF SELF-EMPLOYMENT)		
DATE RECEIVED	TYPE OF INCOME	AMOUNT RECEIVED	DATE PAID	TYPE OF EXPENSE	AMOUNT PAID

Use back side if more space is needed

**SIGNATURE ON THE BACK PAGE IS REQUIRED!** (The form is not acceptable without a signature.)

