Economic Assistance SELF-EMPLOYMENT LEDGER							
Master Case #:							
Name of Business	Owne	r:					
Business Name:							
Business Mailing A	Addres	s:					
City, Sta	te, Zip	Code:					
Self-Employment	Begin [Date:					
Month[s] Covered:			Through	:			
INCOME RECEIVED				EXPENSES (COSTS OF SELF-EMPLOYMENT)			
MONTH INCOME RECEIVED	Actual	Estimate	AMOUNT	MONTH EXPENSE PAID	Type of Expense	Amount Paid	

Number of hours/week at this self-employment:

*This ledger lists your stated self-employment income and expenses. Receipt of this ledger verifies the selfemployment income used to determine your eligibility. Each program you are applying for or are a recipient of will determine your allowable expenses. If there are changes to your income or expenses, you must contact your DHHS worker or AccessNebraska to report them.

INSTRUCTIONS FOR COMPLETING THE SELF-EMPLOYMENT LEDGER

GROSS INCOME

List gross income amounts received by month in the appropriate fields. When the work was completed is not important, only when the income was received needs to be known.

EXPENSES (COSTS OF SELF-EMPLOYMENT)

List in the appropriate fields, allowable business expense* amounts for the months the expenses were incurred.

Allowable Business expenses may be subtracted from your self-employment income. This includes payments on the principal purchases of income-producing real estate and capital assets, equipment, machinery and other durable goods. Mileage at the current federal rate or actual expenses will be allowed for work-related travel. The mileage rate includes other vehicle expenses such as gas, oil, etc.

When a business is located in the home, the following options are available for housing deductions, such as mortgage, house insurance or home real estate taxes. You may claim -

• A percentage of the actual housing expense as a 'Cost of Doing Business' for self-employment and the remaining percentage of the actual housing costs as a deduction in the SNAP budget. OR

• The total actual housing costs as a deduction in the SNAP budget.

Utilities are not an allowable self-employment cost for businesses located in the home. Long distance telephone charges that are business-related may be deducted.

Day care providers can select one of the following methods for determining the cost of meals:

- 1. Actual documented cost of meals,
- 2. A standard per day amount based on estimated per meal costs; or
- 3. Current reimbursement amounts used in USDA Child and Adult Care Food Program.

The following expenses are not allowed and should not be listed on the ledger:

- Depletion;
- Depreciation;
- Federal, state and local taxes;
- Mileage expenses from the home to the first work site and from the last work site back home;
- Money set aside for retirement purposes and other work-related personal expenses;
- Monthly telephone charges unless there is a separate business phone;
- Utilities costs when the business is located in the home.

*Each program has specific regulations defining what an allowable business is, it is possible some expenses that are allowable for one program, may not be allowable for a different program.