Department of Social Services
Revised 08/2026

SELF-EMPLOYMENT WORKSHEET

A. BUSINESS OWNER'S NAME	*B. SOCIAL SECURITY NO.*
C. BUSINESS NAME	*D. TELEPHONE NO.*
E. BUSINESS ADDRESS (No. and Street) *(City/or Town)* *(Zip Code)*	
F. MAIN BUSINESS ACTIVITY	
G. ACCOUNTING METHOD (check appropriate box) ☐ *CASH* ☐ *ACCRUAL* ☐ *OTHER (specify)*_____	*H. TIME COVERED BY REPORT (last 6 or 12 full calendar months)* *From* ___/___/_____ *To* ___/___/_____

I. INCOME

1. a. Gross receipts or sales…….. b.	……
Returns and allowances……..	……
c. Balance (subtract 1b from 1a)…….....	……
2. Cost of goods sold (taken from Part J, line 10 below).....…….…..…..	……
3. Cost of operations (taken from Part K, line 15 below)…….	……
4. Gross profit (subtract the sum of lines 2 and 3 from line 1c)…….....	……
5. Other Income (specify)……..	……
6. TOTAL INCOME (add lines 4 and 5)……	……

J – COST OF GOODS SOLD

7. Inventory/job-related supplies at beginning of period……	……..……
8. a. Purchases…..…….	……..……
b. Cost of items withdrawn for personal use……..	……..……
c. Balance (subtract line 8b from 8a)……	……..……
9. Inventory/job-related supplies at end of period……..	……..……
10. Cost of goods sold (subtract line 9 from the sum of lines 7 and 8c)..……	……..……

K – COST OF OPERATIONS

11. Cost of labor (do not include salary paid to yourself or other household members)……..	……..……
12. Business insurance……..……	……..……
13. Rent / mortgage (if business address is different than residential address)…..…….…….	……..……
14. Utilities / telephone (if business address is different than residential address)……..	……..……
15. Cost of operations (add lines 11 through 14)……..	……..……

I HEREBY CERTIFY that all the information presented above on this "WORKSHEET" is accurate and complete to the best of my knowledge and belief and that I understand that the provision of false, fraudulent or misleading information is punishable by law.

SIGNATURE OF BUSINESS OWNER

_____

DATE

_____

PREPARER'S INSTRUCTIONS FOR SELF-EMPLOYMENT WORKSHEET

The purpose of the Self-employment Worksheet is to provide a method of computing income for individuals whose income is derived from their ownership of a business, but who are not salaried by that business. If a business owner draws a regular salary, their income should be considered to be derived from employment, and their energy assistance application should be processed accordingly. For example, an owner of a restaurant who draws a paycheck the same way as other employees would have that income considered to be derived from employment rather than from self-employment and would not complete this form.

Please note that beyond answering basic questions relating to the self-employment form, workers processing energy assistance applications cannot assist with computing or completing information contained in the form, since the form includes a certification by the business owner attesting to the accuracy and completeness of the information. Further, the form must be based solely on those costs directly related to the designated business.

Please read these instructions thoroughly before completing a Self-employment Worksheet.

GENERAL DATA SECTION:

A. BUSINESS OWNER'S NAME

Self-explanatory.

B. SOCIAL SECURITY NUMBER

Self-explanatory.

C. BUSINESS NAME

Enter the full legal name of your business.

D. TELEHONE NUMBER

Enter your business phone number.

E. BUSINESS ADDRESS

Enter the complete address of your business. This cannot be a Post Office Box number. Use your home address only if you actually conduct business from your home.

F. MAIN BUSINESS ACTIVITY

Enter the business activity that accounts for your income. Provide the general field as well as the product or service, for example, Wholesale-Groceries, Retail-Hardware or Profession-Electrician.

G. ACCOUNTING METHOD

Place a mark to indicate the accounting method used by your business to record accounting information. If the checkbox labeled "OTHER" is marked, indicate the accounting method used.

Note: The difference between cash versus accrual based-accounting relates to the timing and recording of expenses and revenues. It is anticipated that most business owners completing this form will use a cash-based accounting system, in which case business expenses and revenues are recorded at the time they are paid or received. Most small businesses prefer this method.

Accrual-based accounting is a method by which expenses and revenues are recorded when they are incurred or earned, whether or not cash has traded hands (such as a sale based on credit). Accrual-based accounting can be used by small companies if they so choose, but it is required to be used when a company has five (5) million dollars or more in annual sales, or one (1) million dollars or more in annual inventory-based sales. Most large businesses use this method.

H. TIME PERIOD COVERED BY REPORT

This form must be completed for either the six (6) or twelve (12) full calendar months immediately prior to the energy assistance application date. For example, if your application is taken on December 17th, and you choose to complete this form for a six (6)-month period, the dates indicated in this section would need to be from June 1st through November 30th.

INCOME COMPUTATION SECTION:

Note: Some of the line items included below may not apply to your situation, in which case you may skip that line.

SECTION I - INCOME

1a. Gross receipts or sales

Enter the amount of the gross receipts from your business for the time period selected in Section H.

1b. Returns and allowances

Enter the amount of returns and allowances, which may include, but are not limited to, sales returns, rebates, and allowances (e.g., sales discounts) from the gross sales.

1c. Balance

Subtract Line 1b from 1a and enter the results on this line. This figure represents net sales.

2. Cost of goods sold

Once Section J (Cost of Goods Sold) is completed, take the final figure from line 10 and enter the amount on this line.

3. Cost of operations

Once Section K (Cost of Operations) is completed, take the final figure from line 15 and enter the amount on this line.

4. Gross profit

Subtract the sum of lines 2 and 3 from line 1c.

5. Other income

Include business-related income, such as amounts recovered from bad debts, interest and other types of miscellaneous income derived from the business.

6. Total income

Add the amounts for lines 4 and 5, and enter the total here. This figure represents your modified gross income for the time period you selected in Section H.

SECTION J – COST OF GOODS SOLD

7. Inventory/job-related supplies at beginning of period

The amount entered on this line must reflect the value of inventory and/or supplies on hand on the first day of the time period covered in Section H. Supplies on hand are those to be used to complete jobs or services related to a business. For example, an electrician can document the value of materials purchased to complete jobs, such as fixtures, wire, conduits, etc. You cannot deduct the value of equipment, such as vehicles or tools, used to perform your job on a day-to-day basis.

8a. Purchases

The amount on this line must equal the value of inventory and/or job-related supplies purchased during the time period reflected in Section H.

8b. Cost of items withdrawn for personal use

Self-explanatory.

8c. Balance

Subtract line 8b from 8a and enter the amount here.

9. Inventory/job-related supplies at end of period

The amount entered on this line must reflect the value of inventory and/or supplies on hand on the last day of the time period covered in Section H.

10. Cost of goods sold

Subtract the amount indicated on line 9 from the sum of lines 7 plus 8c. This figure represents the cost of goods sold for the time period you selected in Section H.

SECTION K – COST OF OPERATIONS

11. Cost of labor

You can enter the cost of labor paid to anyone other than yourself or another household member on this line.

12. Business insurance

Enter the cost of business related insurance premiums (e.g., general liability insurance) for the time period selected in Section H on this line.

13. Rent/mortgage

If your business address is different from your residential address, you can enter the cost of your business rent or mortgage for the time period selected in Section H on this line.

14. Utilities/telephone

If your business address is separate from your home address, you can enter the cost of your business-related utilities, including your phone expenses, for the time period selected in Section H on this line.

15. Cost of operations

Total the amounts included on lines 11 through 14, and enter that figure on this line. This figure represents the cost of operations for the time period selected in Section H.

FINAL NOTE:

Completed self-employment forms must be accompanied by the business owner's most recently filed IRS Form 1040, including all schedules. If you have not filed income tax returns within the past three (3) calendar years, you will be required to complete a notarized statement attesting to this fact.