



Housing Choice Voucher Program

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SELF-EMPLOYMENT CERTIFICATION

Your name _____ Type of business _____
Name of business _____ Business phone _____
Mailing address _____ Fax _____
Taxpayer ID # _____

Business income counted toward income eligibility and subsidy determination is net income. Federal definitions for determining business income are on page two of this document. In order for us to count your net income, the tax return you provide us must include Schedule C and, if applicable, IRS Form 8829. Please note that we cannot deduct rent or utility expenses from your gross income when you are participating in a federally-subsidized housing program. Because the City of Seattle requires all persons engaging in business activity to have a business license, we will not consider you to be self-employed if you do not have an active business license and, thus, we would count your gross income.

Please answer the following questions:

Date business began _____ Do you expect to continue this business? [] Yes [] No
Anticipated gross business income _____ [] Monthly [] Quarterly [] Annually
Anticipated net business income _____ [] Monthly [] Quarterly [] Annually

- [] Attached is a SIGNED, complete copy of my most recent federal income tax return (with appropriate schedules). OR
[] This is a new business. (Provide a Profit and Loss Statement).

PROVIDE ONLY THE ABOVE REQUESTED INFORMATION. DO NOT PROVIDE BUSINESS RECEIPTS.

I hereby certify under penalty of perjury that the statements I have made on this form are true and accurate:

Self-Employed Household Member _____ Date _____
Head of Household _____ Date _____

Please note that SHA reports all of the information you provide to the U.S. Department of Housing and Urban Development (HUD). In certain instances, HUD and the Internal Revenue Service (IRS) share information on income reported to HUD and the IRS. If there is a discrepancy between what is reported to HUD and to the IRS, you may be subject to audit. SHA encourages you to retain all business receipts and file taxes with the IRS.

DEFINITIONS

Annual income includes net income from the operation of a business or profession.

- ◆ Expenditures for business expansion or amortization of capital indebtedness shall not be used as deductions in determining net income.
- ◆ An allowance for depreciation of assets used in a business or profession may be deducted, based on straight line depreciation, as provided in Internal Revenue Service regulations. No other allowances for depreciation are permitted.
- ◆ Any withdrawal of cash or assets from the operation of a business or profession will be included in income, except to the extent the withdrawal is reimbursement of cash or assets invested in the operation by the family.
- ◆ Any withdrawal of cash or assets from an investment will be included in income, except to the extent the withdrawal is reimbursement of cash or assets invested by the family.
- ◆ Expenditures for amortization of capital indebtedness shall not be used as deductions in determining net income.