



Child Care Subsidy Application Checklist

Family with Self-Employment Parent(s)



For Parents/Guardians - I/We:

- have an activity for both parents/guardians (Employment/Employment starting within 2 weeks, Self-Employment, School, or Job training)
- meet the self-employment definition and gross income threshold for self-employment
- meet the income limit for our family size
- do not have assets totaling \$1 million dollars
- have verifications available to upload with my online application or mail with my application

My/Our Child(ren):

- is a U.S. Citizen or is a lawful permanent resident
- lives with us
- is under 13 or is 13 through 18 who is unable to care for self
- is in child care or will be starting child care within the next 30 days

In order for the Department to process your application to determine your family's eligibility, ALL applicable supporting documents must be submitted with your online application.*

*Foster children or families experiencing homelessness, who do not have supporting documents available at application, may be allowed up to 2 months to provide required documents to the department.

For Parents/Guardians:

- Copy of ID (Driver's License or other government issued ID)
- Income (One month of all applicable income - paystubs, award letter, etc.)
- Employment (Paystubs or employment letter), School Registration or Job Training Verification
- Guardianship documents (if applicable)
- Social Security Cards (optional)

For Children:

- Birth certificate (government issued preferred)
- Citizenship/lawful permanent resident (if not born in the U.S.)
- Court decree or custodial documents (if applicable)
- Social Security Cards (optional)

For samples and more information on verifications, visit the Department's Child Care Program website at: www.humanservices.hawaii.gov/bessd/child-care-program/ or www.childcaresubsidy.dhs.hawaii.gov



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Self-Employed Activity and Income



Self-Employment Threshold

You will need to meet a minimum monthly gross income to use your self-employment as your activity, as long as you meet the definition of self-employment.

Failure to meet this threshold will result in ineligibility.

Minimum eligible monthly self-employment income

20 hours per week x 4.3333 weeks x the state minimum wage = Minimum Net Income
(at the time of eligibility)

2024 to 2025 Threshold: 20 hours x 4.3333 weeks x \$14.00 = \$1039.99

2026 to 2027 Threshold: 20 hours x 4.3333 weeks x \$16.00 = \$1386.56

For updated State wage information: <https://labor.hawaii.gov/wsd/minimum-wage/>

You will also need to meet the definition as a self-employed individual.

- Cannot be terminated from your job by another person
- Reports income to the IRS and State as self-employed
- Meets social security requirements as a self-employed person and pays employer's and employee's share of social security taxes
- Is not considered an employee of an agency or organization

If both applicant and co-applicant are self-employed, then both need to meet this definition and each need to meet the minimum gross income requirement.


Self-Employment business structures and verifications:

- Sole Proprietorship (Independent Contractors)
- Partnership (need to provide Partnership agreement, applicable tax return and tax schedules)
- Limited Liability Company (Single member or Partnership - need to provide Articles of Organization, applicable tax return and tax schedules)

Self-Employed Income verifications to determine net income for income eligibility:

- DHS 1273C Report of Self-Employment Income
- General Excise Tax License
- General Excise Tax - Form 45
- Income verifications: Bank statements, cash receipts, paid invoices, etc.
- Expense verifications: Bank statements, cancelled checks, paid invoices, receipts, etc.

Verifications

DAVID Y. IGE
GOVERNOR
JOSH GREEN M.D.
LT. GOVERNOR

ISAAC W. CHOY
DIRECTOR OF TAXATION
DEPUTY DIRECTOR
 STATE OF HAWAII
DEPARTMENT OF TAXATION

Date: _____
 Letter ID: _____
 Hawaii Tax ID: _____

Re: License Letter
 Dear Taxpayer:
 This letter contains your General Excise Tax License for Hawaii Tax ID Number _____. Please display this license conspicuously at the place of business.

If you require further information, please contact us at the address and phone number listed below. Reference the letter ID found at the top of the page in any correspondence or phone call to expedite the process.

Sincerely,
 Department of Taxation
 Taxpayer Services Branch
 PO Box 259
 Honolulu, HI 96809-0259
 Phone: (808) 587-4242
 Neighbor Islands: _____ U.S.
 Toll Free: 1 (800) _____ 22-3-____

BUSINESS START DATE: 01/01/21
 STATE OF HAWAII
DEPARTMENT OF TAXATION
 LICENSE ISSUED FOR THE PRIVILEGE OF ENGAGING IN BUSINESS AND OTHER ACTIVITIES UPON THE CONDITION THAT THE LICENSEE SHALL PAY THE TAXES ACCRUING TO THE STATE OF HAWAII UNDER THE PROVISIONS OF CHAPTER _____ HRS. AS AMENDED. LICENSEE'S ACTIVITIES ARE LISTED ON THE APPLICATION ON FILE WITH THE DIRECTOR OF TAXATION.

GENERAL EXCISE TAX LICENSE
 HAWAII TAX ID NUMBER: GE-1
 Missy Aloha
 dba The Flower Shop
 For Informational Purposes ONLY

Confirmation #: _____ STATE OF HAWAII — DEPARTMENT OF TAXATION Status: Submitted
G-45 Tax Return
 Name: Missy Aloha Tax ID: GE-01
 Filing Period: G-45
 Filing Frequency: Monthly
 Web Name: _____ Amended: Submitted

Part I - General Excise And Use Taxes @ 1% (.005)

Business Activities	Column A Values, Gross Proceeds, Or Gross Income	Column B Exemptions/Deductions (Attached Schedule G)	Column C Taxable Income (Column A Minus Column B)
Wholesaling	0.00	0.00	0.00
Manufacturing	0.00	0.00	0.00
Producing	0.00	0.00	0.00
Wholesale Services	0.00	0.00	0.00
Landed Value of Imported Goods for Resale Business	0.00	0.00	0.00
Activities of Disabled Person or Person of Part I, Column C (Taxable Income)	0.00	0.00	0.00

Part II - General Excise And Use Taxes @ 1% (.005)

Retailing	.00	0.00	.00
Services Including Professional Fees	0.00	0.00	0.00
Contracting	0.00	0.00	0.00
Theater, Amusement and Broadsheet	0.00	0.00	0.00
Commissions	0.00	0.00	0.00
Transient Accommodations	0.00	0.00	0.00
Other Rentals	0.00	0.00	0.00
Interest and All Other	0.00	0.00	0.00
Landed Value of Imported Goods for Resale Business	0.00	0.00	0.00
Sum of Part II, Column C (Taxable Income)			.00

Part III - Insurance Commissions @ 15%
 Insurance Commissions 0.00 0.00 0.00

Part IV - County Surcharge Tax
 Oahu Surcharge rate = .0050 0.00 0.00 45.00
 Maui Surcharge 0.00 0.00 0.00 0.00
 Hawaii Surcharge rate = .0050 0.00 0.00 0.00
 Kauai Surcharge rate = .0050 0.00 0.00 0.00

Part V - Schedule Of Assignment Of Taxes By District
 [X] Oahu [] Maui [] Hawaii [] Kauai [] Other

Part VI - Total Periodic Return

Column (a)	Taxable Income	Tax Rate Column (b)	Period Tax Column (c)
Part I Total Tax	0.00 X	.005 =	0.00
Part II Total Tax	.00 X	.04 =	0.00
Part III Total Tax	0.00 X	.0015 =	0.00
Part IV Total Tax			
Total Taxes Due			0.00

Amounts Assessed During the Period: Penalty 0.00, Interest 2.03
Total Amount: 0.00
Total Payments Made for the Period: 0.00
Credit to Be Refunded: 0.00
Additional Taxes Due: 0.00
For Late Filing Only: Penalty 0.00, Interest 0.00
Total Amount Due and Payable: 0.00
Grand Total of Exemptions/Deductions Claimed: 0.00

For Informational Purposes ONLY

General Excise
 Tax License
 State
 Department of
 Taxation G-45
 Tax Return

BANK CHECK

Supplier: _____ \$500.00
 Five hundred dollars & no/00
 Supplies - COGS



Business Expenses
 Cancelled checks
 Bank statements
 showing expenses
 paid by check or
 electronic
 transfers,
 cash receipts,
 sales receipts

Hawaii's Favorite Bank
 Customer Service Information
 www.hawaiifavoritebank.com
 1-800-253-9234
 Email: info@hawaiifavoritebank.com
 P.O. Box 1000
 Kapa'ala, HI 96707

The Flower Shop
 123 Anywhere Street
 Honolulu, HI 96813
Your Business Checking #0012345
 Dates: August 1 - August 31, 2025

Account Summary
 Beginning Balance on: \$ 150.00
 Deposits: \$4000.00
 Withdrawals and other credits: \$3600.00
 Service Fees: \$ 125.00
 Ending Balance: \$ 425.00

Checks & other credits:
 8/1 Check 1001 \$500.00
 8/5 Electronic: Floral Supply Distributor \$500.00
 8/12 Check 1002 \$200.00
 8/15 Withdrawal \$100.00
 8/20 Hawaiian Telecom \$25
 8/20 AT&T \$25
 8/30 Check 1003 \$1100
 8/31 Hawaiian Electric \$250

Deposits and other debits:
 Cash deposit: \$2400
 8/5 Check \$100
 8/15 Credit Card \$100
 8/20 Debit Card \$250
 8/7 Check \$250
 8/16 Check \$250
 8/21 Check \$25
 8/8 Debit Card \$25
 8/19 Check \$300
 8/30 Check \$300

For Informational Purposes ONLY

SALES RECEIPT

Client: Daphne Suga
 Date Issued: _____
 Invoice No: 12345
 Invoice Date: _____

The Flower Shop
 123 Anywhere St
 Honolulu
 96813

Description	Rate	Qty	Subtotal
Dozen Roses	\$25	1	\$25.00
Foliage - Bunch	\$5	1	\$5.00
Vase	\$5	1	\$5.00
Card	\$2.50	1	2.50

Total Amount: \$37.50
 Tax: \$ 1.20
 Amount Due: \$38.70

PAID IN FULL
 Thank You

For Informational Purposes ONLY

Cash RECEIPT

Business Income
 Bank/Merchant statements showing
 income paid by check or credit/debit
 cards,
 cash receipts, sales receipts

