



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, children under family supervision, children with a physical or mental incapacity, 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 - income, expenses, 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 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 Gross Income
(at the time of eligibility)

Example for 2023 = 20 hours x 4.3333 weeks x \$12.00 = \$1039.99

State minimum wage is \$12.00 as of 10/2022.

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.

Please include explanations on verification documents on what the expenses are for or on bank statements, please indicate what line items are income as some deposits may not be income (rather refunds/reimbursements).

Verifications

<p>DAVID Y. IGE GOVERNOR</p> <p>JOSH GREEN M.D. LT. GOVERNOR</p>	 <p>STATE OF HAWAII DEPARTMENT OF TAXATION</p>	<p>ISAAC W. CHOY DIRECTOR OF TAXATION</p> <p>DEPUTY DIRECTOR</p>
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Date: _____
 Letter ID: _____
 Hawaii Tax ID: _____

Rec: 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 on 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) 587-4772
 Neighbor Islands: _____ U.S.
 Toll Free: 1 (800) 222-3646

ISSUANCE START DATE: 01/01/21

STATE OF HAWAII
DEPARTMENT OF TAXATION

L1356426496
 FORM G-44A
 (REV. 2016)


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 235, HRS. AS AMENDED. LICENSEE'S ACTIVITIES ARE LISTED ON THE APPLICATION ON FILE WITH THE DIRECTOR OF TAXATION.

GENERAL EXCISE TAX LICENSE

THIS LICENSE IS NOT TRANSFERABLE.
 TO BE DISPLAYED CONSPICUOUSLY AT THE PLACE OF BUSINESS FOR WHICH ISSUED.

HAWAII TAX ID NUMBER: GE-4

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
Filing Period
Filing Frequency Monthly
Web Name

Tax ID
Return Type Amended
Submitted
GE-01
G-45

Part I - General Excise And Use Taxes @ % of % (0.005)

	Column A	Column B	Column C
Business Activities	Values, Gross Proceeds, Or Gross Income	Exemptions/Deductions (Attached Schedule GE)	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 Goods for Retail Business	0.00	0.00	0.00
Activities of Disabled persons (only of Part I, Column C (Taxable Income))	0.00	0.00	0.00

Part II - General Excise And Use Taxes @ 4% (0.00)

Retailing	0.00	0.00	0.00
Services Including Professional	0.00	0.00	0.00
Contracting	0.00	0.00	0.00
Theater, Amusement and Broadcasting	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 Income	0.00	0.00	0.00
Landed Value of Imported Goods (only of Sum of Part II, Column C (Taxable Income))	0.00	0.00	0.00

Part III - Insurance Commissions @ 15% (0.00)

Insurance Commissions	0.00	0.00
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Part IV - County Surcharge Tax

County Surcharge (rate = .0050)	0.00	0.00	45.00
Maua Surcharge	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 [] Niihau [] Other

Part VI - Total Periodic Return

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

Amounts Assessed During the Period

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

[illegible]

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.hawaiisfavoritebank.com
 1-800-123-1234
 Email: info@hawaiisfavoritebank.com

P.O. Box 1900
 Kapolei, 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	\$1000
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	8/7 Check \$250
8/15	Credit Card \$100	8/16 Check \$250
8/20	Debit Card \$280	8/21 Check \$25
		8/18 Debit Card \$25
		8/19 Check \$300
		8/30 Check \$300

Expenses in green

Income in yellow

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 - Bush	\$5	1	\$5.00
Vase	\$5	1	\$5.00
Card	\$2.50	1	2.50


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



PAID IN FULL
THANK YOU

For Informational Purposes ONLY

Thank You



Cash
RECEIPT

Add notes to receipts on what the expense is for

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

Provide explanations and highlight the income and expenses on verifications

