

# Self-Employment Income

To assist in the preparation of your Personal Income Tax Return, please complete this form and attach the supporting documentation. (Optional – total receipts by category and attach a calculator tape.) In the event of an audit, the onus of proof is on the taxpayer; unsupported claims may be denied.

For information on Audits, refer to [Understanding Tax: Audits](#).

For information on Deductible Expenses, refer to [The Business Toolkit: Unlock Tax Savings](#).

Name \_\_\_\_\_

**New Client  
or New  
Information**

<input type="checkbox"/>	<b>Sole Proprietorship</b>	<input type="checkbox"/>	<b>Co-owner name</b> _____
<input type="checkbox"/>	<b>Partnership</b>	<input type="checkbox"/>	<b>Co-owner SIN</b> _____
<input type="checkbox"/>	<b>Main Product or Service</b> _____	<input type="checkbox"/>	<b>Percentage of Ownership</b> _____ %
<input type="checkbox"/>	<b>Full Year</b> Y    N    (if NO, please fill in the fiscal period below)	<input type="checkbox"/>	<b>Is the Business Registered for GST?</b> Y    N
	<b>Fiscal Period</b> /    /    to    /    /	<input type="checkbox"/>	<b>Business Number</b> _____

**Income**

<input type="checkbox"/>	<b>Sales of goods and services</b>	<input type="checkbox"/>	<b>Sales of capital assets</b>
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**Taxes**

<input type="checkbox"/>	<b>GST collected</b>	<input type="checkbox"/>	<b>GST returns, statements and correspondence</b>
<input type="checkbox"/>	<b>PST collected</b>	<input type="checkbox"/>	<b>PST returns, statements and correspondence</b>

**Capital Costs**

Capital Outlays are considered to be of a lasting nature; the full amount cannot be deducted in the year incurred. Include those items costing over \$500.

<input type="checkbox"/>	<b>Computer equipment</b>	<input type="checkbox"/>	<b>Furniture</b>
<input type="checkbox"/>	<b>Equipment</b>	<input type="checkbox"/>	<b>Software</b>

**Cost of Sales**

<input type="checkbox"/>	<b>Closing Inventory at December 31</b> (valued at cost)	<input type="checkbox"/>	<b>Purchases of goods for resale</b>
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**Expenses**

<input type="checkbox"/>	<b>Advertising</b>	<input type="checkbox"/>	<b>Meals and entertainment</b> (include travel and convention meals)
<input type="checkbox"/>	<b>Bad Debts</b>	<input type="checkbox"/>	<b>Office expenses</b>
<input type="checkbox"/>	<b>Business licenses, dues, memberships and subscriptions</b>	<input type="checkbox"/>	<b>Private health service plan premiums</b>
<input type="checkbox"/>	<b>Convention fees</b> (max 2 per year)	<input type="checkbox"/>	<b>Professional fees</b> (legal and accounting)
<input type="checkbox"/>	<b>Delivery and freight</b>	<input type="checkbox"/>	<b>Rent and property taxes</b> (for leased premises)
<input type="checkbox"/>	<b>Insurance</b>	<input type="checkbox"/>	<b>Salaries, wages, and benefits</b>
<input type="checkbox"/>	<b>Internet</b>	<input type="checkbox"/>	<b>Seminars, training</b>
<input type="checkbox"/>	<b>Interest and bank charges</b>	<input type="checkbox"/>	<b>Supplies</b>
<input type="checkbox"/>	<b>Maintenance and repairs</b> (except motor vehicles)	<input type="checkbox"/>	<b>Telephone and utilities</b>
<input type="checkbox"/>	<b>Management and administration fees</b>	<input type="checkbox"/>	<b>Travel</b> (airfares, ferries, taxis, tolls, transit and lodging)

**Work-Space-  
In-Home**

<input type="checkbox"/>	<b>Square footage used for business:</b> _____	<input type="checkbox"/>	<b>Total square footage of home:</b> _____
<input type="checkbox"/>	<b>Electricity</b> (Hydro)	<input type="checkbox"/>	<b>Interest</b> (include mortgage statement)
<input type="checkbox"/>	<b>Gas</b> (Terasen)	<input type="checkbox"/>	<b>Property taxes</b>
<input type="checkbox"/>	<b>Insurance</b>	<input type="checkbox"/>	<b>Sewage</b>
<input type="checkbox"/>	<b>Maintenance</b>	<input type="checkbox"/>	<b>Strata fees</b> \$ _____
		<input type="checkbox"/>	<b>Water</b>

