

# Howland Tax Services International



## 2017 Self-Employment Checklist (Canada)

### Identification

What is your main product or service? \_\_\_\_\_

Name of business \_\_\_\_\_

Business address \_\_\_\_\_

Fiscal year end (usually Dec. 31) \_\_\_\_\_

### Income

Income reported on T4A slips \_\_\_\_\_

Income not reported on T4A slips \_\_\_\_\_

Other sales, commissions, or fees \_\_\_\_\_

Per diems, royalties \_\_\_\_\_

Other income \_\_\_\_\_

### GST/HST Registrants

Does any of the above income include GST/HST collected?

Yes – this income (describe): \_\_\_\_\_ \$ \_\_\_\_\_

...includes this amount of GST/HST: \_\_\_\_\_ \$ \_\_\_\_\_

No – does not include GST/HST

How much GST/HST did you collect during 2017 (total)? \$ \_\_\_\_\_

Input Tax Credits claimed during 2017 (quarterly filers) \$ \_\_\_\_\_

What GST/HST calculation method do you use?  Regular or Simplified Method

Quick Method

I Don't Know

## Cost of Goods Sold (If You Sell Products)

Inventory at beginning of year	_____
Purchases during the year	_____
Wage and subcontract costs	_____
Other costs	_____
Inventory at end of year	_____

## Expenses

You should have receipts or statements to document all expenses. Credit card or bank statements are generally not considered to be adequate documentation.

GST/HST Registrants: do your expenses include GST/HST?  Expenses include GST/HST  
 Expenses do not include GST/HST

Accounting, tax preparation, legal, consulting	_____
Advertising, promotion, publicity	_____
Bad debts	_____
Bank charges	_____
Business tax, fees, licenses	_____
Convention expenses	_____
Delivery, shipping, freight	_____
Equipment rentals	_____
Insurance of business assets	_____
Interest on business loans	_____
Maintenance and repairs	_____
Management and administration fees	_____
Meals and entertainment – enter total amounts	_____
• for documented business meetings	_____
• for business travel outside home city	_____
Office rent	_____
Office supplies	_____
Other supplies and materials	_____
Professional development	_____
Property taxes on business property	_____
Research costs	_____
Salaries, wages, benefits	_____
Subcontract fees	_____

Subscriptions to industry periodicals	_____
Supplies (provide breakdown)	_____
	_____
	_____
Telephone and utilities	_____
Training courses (lodging, tuition, etc.)	_____
Travel (not auto)	_____
Uniforms, cleaning and alterations	_____
Union dues, business taxes and licenses	_____
Medical premiums for *private* health plans (i.e. PHSP or Blue Cross premiums, but not MSP)	_____
Other expenses (provide breakdown)	_____
	_____
	_____
	_____

**Business Use of Home**

Total square footage of home	_____
Square footage of areas used for business purposes	_____
<b>OR:</b> Total rooms in home	_____
Number of rooms used for business purposes	_____

Did you use the business area of the home exclusively for business purposes? If an area was used partly for business and partly for personal purposes, please indicate that area's square footage and the percentage of time it was used for personal purposes.

Write down the total amounts for the home:

Mortgage interest or rent paid	_____
Insurance	_____
Home maintenance and repairs	_____
Hydro	_____
Heat, water, other utilities	_____
Property taxes	_____
Strata fees	_____
Other expenses	_____

## Automobile

Total kilometers vehicle was driven in 2017 \_\_\_\_\_

Kilometers driven for business in 2017 \_\_\_\_\_

Did you buy a new vehicle or sell an old one?  Yes  No

If yes, please provide your contract of purchase or sale, or other documentation.

Write down the total amounts for the vehicle:

Insurance \_\_\_\_\_

Maintenance and repairs \_\_\_\_\_

License fees \_\_\_\_\_

Gas and oil \_\_\_\_\_

Car washes \_\_\_\_\_

Loan interest \_\_\_\_\_

Lease charges \_\_\_\_\_

Auto club membership \_\_\_\_\_

Parking \_\_\_\_\_

## Equipment Purchases and Disposals in 2017

	Purchases	Disposals
Equipment or Office Furniture (provide breakdown)	_____	_____
Cost or proceeds	_____	_____
Computer hardware (new)	_____	_____
Cost or proceeds	_____	_____
Computer hardware (used)	_____	_____
Cost or proceeds	_____	_____

## EI for Self-Employed Taxpayers

Have you entered into an agreement with the Canada Employment Insurance Commission (through Service Canada) to participate in the new "Employment Insurance (EI) Measure for Self-Employed People"? If yes, please indicate the date of registration.

## Other Items

If you have any other taxable items related to your business operations please list them separately.

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