

# Howland Tax Services International



## 2022 Musician's Checklist (Canada)

### Income

Employment income reported on T4 slips	\$	+
Freelance income reported on T4A slips	\$	+
Freelance income not reported on T4A slips	\$	+
Music teaching income not reported on T4A slips	\$	+
Per diems (if claiming related travel expenses)	\$	+
Royalties	\$	+
Product sales (CDs, DVDs, etc.)	\$	+
Other music income (specify type)	\$	=
Total income from music	\$	
	<b>GST \$</b>	<b>HST \$</b>

\* GST/HST included in above total income amount

### GST/HST Registrants

\* Your income amounts shown above may or may not include GST/HST collected. If any of the above income does include GST/HST, please show the amount of included GST/HST on the "GST/HST included" line.

How much GST did you collect during 2022 (total)? \$ \_\_\_\_\_

How much HST did you collect during 2022 (total)? \$ \_\_\_\_\_

What GST/HST calculation method do you use?

Regular or Simplified Method

Quick Method

I Don't Know

### COVID-19 Benefits

Businesses and self-employed individuals that received any of the following must include the amounts in the income reported on their returns (or in some cases, elect to reduce expenses). Please indicate how much you received for:

Tourism and Hospitality Recovery Program (THRP) \_\_\_\_\_

Hardest-Hit Business Recovery Program (HHBRP) \_\_\_\_\_

Canada Recovery Hiring Program (CRHP) \_\_\_\_\_



Insurance of business assets	_____
Interest on business loans	_____
Internet access – business portion only	_____
Maintenance and repairs	_____
Management and administration fees	_____
Meals and entertainment – enter total amounts	
• for documented business meetings	_____
• for business travel outside home city	_____
Music or art supplies (breakdown)	_____
	_____
	_____
	_____
	_____
	_____
Membership fees – OCSM, RMA, etc.	_____
Music lessons	_____
Office/studio rent	_____
Office supplies (i.e. postage, stationary, photocopying)	_____
Other supplies and materials	_____
Professional development (specify)	_____
Research costs	_____
Salaries, wages, benefits	_____
Subcontract fees (i.e. agent, accompanist, copyist)	_____
Subscriptions to industry periodicals	_____
Supplies (breakdown)	_____
	_____
	_____
Telephone – business portion only	_____
Training courses – board, lodging, tuition (provide breakdown)	_____
Travel (not including auto expenses)	_____
Union dues – not shown on T4 or T4A	_____
Utilities – not included in Business Use of Home	_____
Website hosting and domain name registration	_____
Medical premiums for *private* health plans (i.e. PHSP or Blue Cross premiums, but not MSP)	_____
Other expenses (provide breakdown)	_____
	_____
	_____
	_____

## EI for Self-Employed Taxpayers

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

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## Business Use of Home

Total square footage of home

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Square footage of areas used for musical purposes

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Did you use the business area of the home exclusively for business purposes?

Yes       No

Please note: 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 business purposes. If you work as an \*employed\* musician, time spent in the home office working on employment activities is considered personal, unless more than 50% of the job's activities are performed in the home office, and the employer certifies that this time is required under the terms of your contract.

Square footage of area not exclusively for business:

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Percentage of time spent used for business purposes:

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Mortgage interest (obtain statement from lender)

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Rent

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Insurance

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Home maintenance and repairs

---

Electricity

---

Heat

---

Water

---

Security System

---

Other utilities

---

Property taxes

---

Strata fees

---

Other expenses

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Write down the total amounts for the home, even if you did not personally pay all of the expenses.

## Automobile

Total kilometers the vehicle was driven in 2022:

\_\_\_\_\_

Business kilometres driven in 2022:

\_\_\_\_\_

Did you acquire a new vehicle or sell an old one?

Yes

No

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

Insurance

\_\_\_\_\_

Maintenance, repairs, car washes

\_\_\_\_\_

License fees

\_\_\_\_\_

Gas and oil

\_\_\_\_\_

Loan interest

\_\_\_\_\_

Lease charges

\_\_\_\_\_

Auto club membership

\_\_\_\_\_

Parking

\_\_\_\_\_

Write down the total amounts for the vehicle, even if you did not personally pay all of the expenses.

## Asset Purchases and Disposals in 2022

Asset purchases and disposals include items such as stereo or audio equipment, CD recordings, music books, sheet music, office/studio furniture, musical instruments, and computer hardware or software. We recommend that you provide us with the receipts for these items.

	<b>Purchases</b>	<b>Disposals</b>
Asset (Specify) _____	_____ _____	_____ _____
Asset (Specify) _____	_____ _____	_____ _____
Asset (Specify) _____	_____ _____	_____ _____
Asset (Specify) _____	_____ _____	_____ _____
Asset (Specify) _____	_____ _____	_____ _____