

# Howland Tax Services *International*



## 2023 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 \_\_\_\_\_

### 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 2023 (total)? \$ \_\_\_\_\_

Input Tax Credits claimed during 2023 (quarterly filers) \$ \_\_\_\_\_

What GST/HST calculation method do you use?

Regular Method

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

It is advisable to have receipts or invoices that show the amounts paid to document all expenses. Digital receipts and invoices are acceptable. Note that credit card or bank statements may not be 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	_____

\* You should have a record of the people you met, and the purpose of the meeting(s)

Office expenses \_\_\_\_\_  
Office supplies \_\_\_\_\_  
Professional development \_\_\_\_\_  
\_\_\_\_\_

Property taxes on business property \_\_\_\_\_  
Research costs \_\_\_\_\_  
Rent \_\_\_\_\_  
Salaries, wages, benefits \_\_\_\_\_  
Subcontract fees \_\_\_\_\_  
Subscriptions to periodicals or online services \_\_\_\_\_  
\_\_\_\_\_

Supplies or materials (items generally used up within one year; provide a breakdown)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Telephone – business portion only \_\_\_\_\_  
Training courses – board, lodging, tuition (provide breakdown) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Travel (not including auto) \_\_\_\_\_  
Uniforms, cleaning and alterations \_\_\_\_\_  
Union dues, business taxes and licenses \_\_\_\_\_  
Utilities not included in Business Use of Home (breakdown) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Medical premiums for \*private\* health plans  
(i.e. PHSP or Blue Cross premiums, but not MSP) \_\_\_\_\_

Other expenses (provide a breakdown) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## Business Use of Home

Total square footage of home \_\_\_\_\_

Square footage of areas used for business purposes \_\_\_\_\_

**OR:** 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 kilometres vehicle was driven in 2023 \_\_\_\_\_

Kilometres driven for business in 2023 \_\_\_\_\_

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 2023

	Purchases	Disposals
Asset (Specify) _____	_____ _____	_____ _____
Asset (Specify) _____	_____ _____	_____ _____
Asset (Specify) _____	_____ _____	_____ _____
Asset (Specify) _____	_____ _____	_____ _____
Asset (Specify) _____	_____ _____	_____ _____

## EI Benefits for Self-Employed Taxpayers

Have you registered through Service Canada to take part in the Employment Insurance (EI) special benefits program for self-employed people?  Yes  No

If yes, please indicate the date of registration.

\_\_\_\_\_

Have you ever claimed and received any benefits under this program?

Yes  No