

# Howland Tax Services *International*

## 2025 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 2025 (total)? \$ \_\_\_\_\_

Input Tax Credits claimed during 2025 (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	_____

## Sharing, Gig, and Peer-to-Peer Economy Workers; Social Media Influencers

Residents of Canada are required to report worldwide income from all sources, including foreign and domestic commerce. Non-residents are subject to Canadian income tax on most Canadian-sourced income paid or credited during the year unless all or part of that income is exempt under a tax treaty. Gross income from the following activites is generally reported as business or rental income, with the expenses incurred to earn the income deducted on a business or rental statement.

The *Sharing Economy* refers to individuals and businesses who use or share their assets through third-party digital platforms to earn income. It includes commercial ridesharing and accommodation sharing, among other activities.

*Commercial Ridesharing* is an arrangement where the driver of a vehicle provides passenger transportation services to customers, facilitated by a mobile app or website. Commonly ridesharing apps include Lyft and Uber.

*Accommodation Sharing* is renting part or all of a property, typically for a short period of time, and is usually considered rental income. It can include your primary or secondary residence. It also includes any rentals facilitated by a third-party website or application. Common accommodation platforms include AirBnB, FlipKey, VRBO, and Facebook Marketplace.

The *Gig Economy* generally refers to services provided through short-term contracts, freelance work, or other temporary work that is arranged through an online platform or mobile application. Common platforms in the gig economy may include Fiverr, Clickworker, Crowdsource, Uber Eats, and Skip the Dishes.

The *Peer-to-Peer Economy* includes situations where third-party sellers connect with buyers through online platforms such as websites, applications, and marketplaces to sell their products. Common platforms may include Kijiji, Etsy, eBay, and Amazon.

A *Social Media Influencer* is an individual who has created a significant influence or presence on one or more social media platform(s) and has an audience of users who consistently follow and interact with the influencer's content. Influencers can work as content creators, bloggers, photographers, journalists, fitness coaches, fashion promoters, business consultants, entertainment workers, and many other occupations. Examples of platforms that an influencer may use to publish online content can include Facebook (Meta), Instagram, TikTok, Twitch, X (Twitter), OnlyFans, YouTube, and independent blogs.

## 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 2025

---

Kilometres driven for business in 2025

---

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

---

## 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

## Equipment Purchases and Disposals in 2025

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