

To assist in the preparation of your Personal Income Tax Return, please complete this form and attach all supporting documentation.

Name \_\_\_\_\_ Year \_\_\_\_\_  
 Address \_\_\_\_\_ Telephone \_\_\_\_\_  
 GST Number \_\_\_\_\_ Email \_\_\_\_\_  
 Main Product or Service \_\_\_\_\_ % of Ownership \_\_\_\_\_

**Self - Employment Income & Expenses**

	Total Revenue	GST	Net
Business income earned			

	Total Costs	GST	Net
Purchases during the year (raw materials)			
Subcontractors			
Advertising			
Meals and entertainment			
Bad debts (receivables that became uncollectable)			
Insurance (non-vehicle)			
Interest & bank charges			
Business tax, licenses, & memberships			
Office expenses			
Supplies			
Legal & accounting fees			
Management fees			
Business rent (exclude home-office rent)			
Maintenance and repairs (non-vehicle)			
Wages and benefits (including CPP, EI, WCB)			
Property taxes (exclude home-office)			
Business travel & accommodations			
Cellphone & business telephone			
Delivery, freight and courier			
Private health premiums			
Internet			
Other expenses ( _____ )			

Computer / laptop			
Equipment (description: _____ )			
Furniture (description: _____ )			
New automobile (see next page )			

### Use of Personal Vehicle to Earn Business Income

**Vehicle description** (year, make, model) \_\_\_\_\_

**Vehicle - Owned**

Purchase price \_\_\_\_\_  
 Date of purchase \_\_\_\_\_  
 Current value vehicle \_\_\_\_\_

**Vehicle - Leased**

Date lease starts Date \_\_\_\_\_  
 lease ends \_\_\_\_\_  
 Manufacturer's list price \_\_\_\_\_

Percentage of vehicle used to earn income  
 Kms driven to earn income / Total kms driven in the year

%
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	Total Costs 100%	GST	Net
Auto: Fuel			
Auto: Interest on vehicle financing			
Auto: Insurance			
Auto: License and registration			
Auto: Maintenance and repairs (Air Care)			
Auto: Lease payments			
Auto: Other (specify)			
Auto: Business parking			
Auto: Supplementary business insurance			

Did you **sell or trade-in** your vehicle during the year? Y / N

If your vehicle was **leased, purchased or sold** in the year, please provide all documents.

*NOTE: 1) For vehicle travel to be a **deductible** expense, the C.R.A. requires that you maintain a **mileage log** recording your mileage for business purposes (be sure to keep a record of the odometer reading of your vehicle at the start and end of the year).  
 2) C.R.A. considers travel to and from your home and normal place of work to be **personal travel**.*

### Use of Home-Office to Earn Business Income

Percentage of home used for office  
 Sq. ft. of home used for office / Total sq. ft. of home

%
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	Total Costs 100%	GST	Net
Heat (Gas)			
Electricity (BC Hydro)			
Insurance			
Maintenance & repairs			
Mortgage interest			
Property taxes			
Rent			
Strata fees			
Water / Sewage / Garbage collection			
Other (specify)			

*NOTE: You may only claim expenses for using part of your home as a place of business if your home-office is either:  
 • your principal place of business; or  
 • used exclusively to earn business income on a regular and continuous basis for meeting clients, patients, or customers.*

In the event of an audit, the onus of proof is on the taxpayer; unsupported claims may be denied.  
 All expenses should be totalled from actual receipts that can be presented to the C.R.A. on request.  
 You must keep your records for six years from the date your return is assessed (not the date it was filed).