

## Checklist for Self-employed Individuals

*Please indicate totals for each category. Indicate HST totals separately. All questions refer to calendar year 2024.*

### Business #1 (Complete a separate form for each business)

Please provide the operating name of your business	
Is the business address the same as your home address? If not, please provide the business address in the next column.	
What is your ownership percentage in the business?	
Please provide information on the other owner(s) and their ownership percentage if applicable	
Are you registered for HST? If yes, are we preparing the HST return?	
If you would like us to prepare the HST return, please provide your business number, and access code.	
Do your web pages or websites generate business or professional income? If yes, please provide up to five main web pages or website addresses (URL's). Also provide the percentage of your gross income generated from the web pages and websites.	

## Income and Expenses

Please provide a financial statement (if prepared) OR a summary of related income and business expenses for the following categories.

	Total (with HST)	Total (without HST) – if registered for HST	HST Total – if registered for HST
Gross sales, commission, or fees			
<b>Expenses</b>			
Advertising			
Meals and entertainment			
Bad debts			
Insurance			
Interest and bank charges			
Business taxes, licenses and memberships			
Office expenses			
Office stationery and supplies			
Professional fees (includes legal and accounting fees)			
Management and administration fees			
Rent			
Repairs and maintenance			
Salaries, wages, and benefits (including employer's contributions)			
If your business received any government subsidies in 2024, please provide the name of the subsidy and amount received			
Property taxes			
Travel expenses			
Utilities			
Fuel costs (except for motor vehicles)			
Delivery, freight, and express			
Other (please specify)			

### Motor Vehicle Use

Do you use a motor vehicle for business use?		Yes <input type="checkbox"/>	No <input type="checkbox"/>
If yes, please answer the following questions.			
What is the approximate number of kilometres driven in 2024 <i>to earn business income</i> ?			
What is the approximate total number of kilometres driven during 2024?			
Did you buy or lease a new vehicle? If yes, please provide a copy of the purchase and sales agreement or lease agreement.		Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>Expenses</b>			
For calculation of expenses related to a motor vehicle, please indicate the following expenses			
Fuel (gas, propane, oil, electricity)			
Interest			
Insurance			
License and registration fees			
Maintenance and repairs			
Leasing costs			
Other expenses (e.g. car wash)			

### Capital Assets

Did you purchase capital assets for your business in 2024? (e.g. furniture, equipment, computers)	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, please indicate the item(s) and each item's cost.	

## Home Office

Do you have a home office?		Yes <input type="checkbox"/>	No <input type="checkbox"/>
Do you meet one of the following criteria.			
<ul style="list-style-type: none"> <li>a. The home office is where you work more than <b>50%</b> of the time; <b>or</b></li> <li>b. The home office space is used only to earn your business income, and you use more than 50% of the time to meet your clients, customers, or patients</li> </ul>			
If yes, please answer the following questions.			
What is the approximate square footage of your home office?			
What is the approximate square footage of your home?			
<b>Expenses</b>			
For calculation of business-use-of-home expenses please indicate the following expenses			
Heat			
Electricity			
Water			
Insurance			
Maintenance			
Mortgage interest			
Property taxes			
Other expenses (please specify)			