

SELF-EMPLOYMENT – CLIENT COMPILATION LIST

Statement of income and expenses

Name: _____

Year: _____

Income

Sales, commissions, or fees
(excluding GST, HST & PST)

GST/HST collected on sales

Other income

Are you using the GST Quick Method (Y/N)? _____

Expenses

TOTAL *

GST/HST*

GST incl. excluded

Cost of goods sold	_____	_____
Advertising	_____	_____
Bad debts	_____	_____
Business tax	_____	_____
Licenses, dues, memberships	_____	_____
Delivery, freight, courier	_____	_____
Business insurance	_____	_____
Interest	_____	_____
Maintenance and repairs	_____	_____
Management and admin. fees	_____	_____
Meals and entertainment (total)	_____	_____
Office expenses	_____	_____
Supplies	_____	_____
Legal, accounting and other professional fees	_____	_____
Rent	_____	_____
Salaries, wages, and benefits	_____	_____
Supplemental health insurance premiums	_____	_____
Travel	_____	_____
Telephone **	_____	_____
Internet and network services	_____	_____
Other (provide details)	_____	_____
_____	_____	_____
_____	_____	_____

* If you are using the GST Quick Method, or you have not tracked GST separately, show expenses including the GST. If you are claiming input tax credits (ITCs) and you have tracked GST separately, then show expenses excluding GST, and record related GST paid in the column to the right.

** Include telephone charges for a separate business or fax line, and business related long distance charges.

AUTOMOBILE EXPENSES: (provide total expense (do not prorate) for each vehicle used for business purposes during the year)

	Vehicle 1	Vehicle 2
Make of vehicle	_____	_____
Date of acquisition (if in the year)	_____	_____
Date of disposition (if in the year)	_____	_____
Cost before GST and PST *	_____	_____
GST and PST	_____	_____
Km driven for business	_____	_____
Km driven in year (total)	_____	_____
Total expenses incurred		
Total lease payments	_____	_____
Fuel and oil	_____	_____
Maintenance and repairs	_____	_____
Insurance	_____	_____
License and registration	_____	_____
Interest	_____	_____
Auto club (BCAA)	_____	_____
Car washes	_____	_____
Parking	_____	_____
Other (provide details)	_____	_____

* Please provide purchase agreement (showing purchase price, trade-in value and down payment), or lease term sheet (showing Manufacturers List Price and down payment), as applicable.

WORK SPACE IN THE HOME: (provide total expense – do not prorate)

NOTE: restrictions apply and vary depending on whether you are self-employed or a commissioned salesperson.

Office area (s.f.)	_____
Total area (s.f.)	_____
Mortgage interest	_____
Property taxes	_____
Insurance	_____
Rent	_____
Heat	_____
Electricity	_____
Water	_____
Repairs and maintenance	_____
Security	_____
Landscaping/snow removal	_____
Other (provide details)	_____