

Jonathan Audette
Professional Corporation

Chartered Professional Accountant

Statement of Business or Professional Activities Worksheet

Name of business or proprietor: _____ Year: _____

Income	Gross	HST	Net
Sales, commissions or fees			
Cost of goods sold			
Beginning inventory			
Add: Purchases			
Less: Ending inventory			
Expenses			
Advertising			
Meals and entertainment			
Bad debts			
Insurance (other than vehicle)		n/a	
Interest		n/a	
Fees, licences, dues, memberships and subscriptions			
Office Expenses			
Supplies			
Legal, accounting and other professional fees			
Management and administration fees			
Rent (other than home office)			
Maintenance and repairs			
Salaries, wages and benefits			
Property taxes (other than home office)		n/a	
Travel (other than motor vehicle)			
Cell phone (business portion only)			
Internet (business portion only)			
Telephone and utilities			
Fuel costs			
Delivery, freight and expenses			
Parking			
Motor vehicle expenses (page 2)			
Home office (page 2)			
Other: _____			

Less: 50% of meals and entertainment			
Subtotal			
Total expenses			
Net income			

Motor Vehicle Expenses

Vehicle information

Year, make and model: _____

If new vehicle purchased or leased during the year attach copy of purchase or lease agreement.

Business KM driven in the year		A
Total KM driven in the year		B
Business portion	%	A/B

Motor vehicle expenses	Gross	HST	Net
Fuel			
Maintenance and repairs			
Insurance		n/a	
License		n/a	
Vehicle loan interest		n/a	
Vehicle lease cost			
Other: _____			

Total			
Business portion from above	%	%	%
Allowable motor vehicle expense			

Home Office Expenses

Area of home used for business (sq. ft.)		C
Total area of home (sq. ft.)		D
Business portion	%	C/D

	Gross	HST	Net
Heat			
Electricity			
Insurance			
Maintenance			
Mortgage interest			
Water			
Other: _____			

Total			
Business portion from above	%	%	%
Allowable home office expense			

Capital Purchases

Description	Gross	HST	Net