

APPENDIX A: RENTAL INCOME AND EXPENSES WORKSHEET (TO BE FILLED OUT FOR EACH PROPERTY)

DETAILS OF PROPERTY

Address of Rental Property: _____ City _____
 Province/State _____ Postal Code _____ Country _____
 Ownership Percentage (%) _____
 Full Name and SIN of Co-Owners _____

RENTAL INCOME:

GROSS RENTAL INCOME: _____

RENTAL EXPENSES:

ADVERTISING _____
 INSURANCE _____
 MORTGAGE INTEREST _____
 OFFICE EXPENSES _____
 LEGAL & ACCOUNTING _____
 MANAGEMENT & ADMIN _____
 REPAIRS & MAINTENANCE _____
 PROPERTY TAXES _____
 TRAVEL _____
 UTILITIES _____
 OTHER (SPECIFY)

Did you pay for any major renovations or large purchases (i.e. appliances) during the tax year?

YES NO

If "YES", please provide the details of the renovations/purchase and provide the cost amount below:

Amount	Description
\$ _____	_____
\$ _____	_____
\$ _____	_____
\$ _____	_____
\$ _____	_____
\$ _____	_____

While you do not need to send us your individual expense receipts, please note that Canada Revenue Agency may ask to see these at some point after your tax return has been filed. Acceptable receipts must be issued by the vendor (not a credit card statement) and should include the date, vendor name, and amount paid. CRA also requires that automobile expense claims be supported by a mileage log.

Renovations and other purchases may be treated as capital assets and as such cannot be expensed against the income in the year purchased but rather over time. Capital renovations will be added to the cost basis of the property and can be either amortized over time, or not amortized. We will consult you on your options regarding your preferred treatment of the property.



APPENDIX B: PROFESSIONAL / SELF-EMPLOYED INCOME & EXPENSES WORKSHEET

Name of business _____ Type of business _____
 Names of Partners and Percentage (%) owned _____

REVENUE:

Gross Receipts/ Sales \$ _____

EXPENSES:

Advertising \$ _____

Meals and Entertainment \$ _____

Insurance \$ _____

Interest & Bank Charges \$ _____

Licenses, Dues, and Memberships \$ _____

Office Expense \$ _____

Supplies \$ _____

Professional Dues \$ _____

Rent \$ _____

Repairs and Maintenance \$ _____

Salaries \$ _____

Travel \$ _____

Telephone and Utilities \$ _____

VEHICLE EXPENSES:

Year, Make and Model _____

Kilometers Driven for Business _____ KMs

Total Kilometers Driven _____ KMs

If Leased, Date Lease began? _____

Purchase/Sale Price \$ _____

Gas \$ _____

Insurance \$ _____

Repairs & Maintenance \$ _____

Interest on Auto Loans \$ _____

Leasing costs \$ _____

HOME OFFICE:

Square footage of office _____ SQ FT

Square footage of home _____ SQ FT

Heat / Electricity \$ _____

Maintenance \$ _____

Mortgage interest \$ _____

Property Taxes \$ _____

Is your business registered for GST? YES NO If yes, what is your GST number?

Is GST included in the above amounts? YES NO

APPENDIX C: EMPLOYMENT EXPENSES / COMMISSIONED EMPLOYEE EXPENSES (ONLY IF A T2200 IS PROVIDED AND EXPENSE DEDUCTIONS ARE DEPENDANT ON THE CONDITIONS OF EMPLOYMENT SO NOT ALL MAY BE APPLICABLE)

Travel	\$ _____
Parking	\$ _____
Office Supplies	\$ _____
Telephone	\$ _____
Office Rent	\$ _____
Vehicle Expenses (If Applicable):	
Year and Make & Model	_____
Purchase/Sale Price	\$ _____
Date of Purchase/Sale	_____
If leased, Date Lease began?	_____
KMs driven for business purpose	_____ KMs
Total KMs driving in the year	_____ KMs
Fuel	\$ _____
Repairs & Maintenance	\$ _____
Insurance	\$ _____
Licensing & Registration Fees	\$ _____
Loan Interest	\$ _____
Lease payments	\$ _____
Car Washes	\$ _____
Parking	\$ _____
For Commission Employees only:	
Accounting & Legal Fees	\$ _____
Advertising & Promotion	\$ _____
Meals and Entertainment	\$ _____
Rental of Office Equipment	\$ _____
Training	\$ _____
HOME OFFICE:	
Square footage of office	_____ SQ FT
Square footage of home	_____ SQ FT
Heat / Electricity	\$ _____
Maintenance	\$ _____
Property Taxes (commission employee)	\$ _____
Home insurance (commission employee)	\$ _____
Do you qualify for the GST Employer rebate?	YES <input type="checkbox"/> NO <input type="checkbox"/> If yes, what is your employer's GST number?