

## Business Income Tax Return Filler and Non-Profits – What to Supply

- Notice of Assessment (if available)
- Copy of the most recent filed Tax Return (if available) or Non-Profit Organization Information Return
- Current Tax Year information (Excel spread-sheet with these categories provided upon request):
  - Income amounts (Sales, Commissions, and/or Professional Fees - specify currency)
  - HST collected amount (if registered)
  - Expenses (categories may vary per industry and/or individual cases)
    - Returns, Allowances, and Discounts
    - Bad Debt
    - Cost of Goods Sold or Direct Costs associated with providing goods and/or services
    - Advertising & Promotion
    - Business Taxes, Licenses, and Memberships
    - Delivery, Freight, and Express
    - Insurance
    - Interest and Bank Charges
    - Repairs and Maintenance
    - Management and Administration Fees
    - Meals & Entertainment
    - Motor Vehicle Expenses, include Make & Model of the car, purchase date, total kilometers driven in the fiscal year, as well as the total for both business & personal usage, if applicable.
    - Office Expenses
    - Convention Expenses
    - Supplies
    - Professional Fees (Including Legal and Accounting Fees)
    - Salaries, Wages, Benefits, and Employer Contributions
    - Travel Expenses
    - Rent or Business Property Taxes
    - Cell-phone expense
    - Transportation Expenses
      - *Flights & accommodation*
      - *Meals during travel*
    - Business-use-of-home Expenses:
      - *Rent/property-tax*
      - *Mortgage interest*
      - *Insurance*
      - *Repairs & maintenance (including condo fees)*
      - *Home telephone*
      - *Internet*
      - *Gas*
      - *Electricity*
      - *Water*
    - Capital Cost Allowance (amortization/depreciation of capital assets)
    - Other expense categories as per your industry or individual case