

Appendix A

If you have short term rental revenue, which is numerous rental periods of less than 30 days, you may be required to collect and remit HST. Please contact our office with your rental details to discuss if you think your rental may qualify as a short-term rental.

RENTAL PROPERTIES			
	Property 1	Property 2	Property 3
Street Address			
City			
Postal Code			
Ownership percentage			
Other owners name(s)			
Revenue	Amount	Amount	Amount
Short term rental revenue	\$	\$	\$
Long term rental revenue	\$	\$	\$
Expense	Amount	Amount	Amount
Advertising	\$	\$	\$
Insurance	\$	\$	\$
Mortgage interest	\$	\$	\$
Office expenses	\$	\$	\$
Legal and accounting fees	\$	\$	\$
Management and admin fees	\$	\$	\$
Maintenance and repairs	\$	\$	\$
Salaries, wages and benefits	\$	\$	\$
Property taxes	\$	\$	\$
Travel	\$	\$	\$
Utilities	\$	\$	\$
Motor vehicle expenses	\$	\$	\$
Strata fees	\$	\$	\$
Other (security, cable, etc):	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

Appendix B

SELF-EMPLOYMENT / BUSINESS INCOME AND EXPENSE

Name of Business			
Description of Business			
Address			
Are you registered for HST	Yes	No	HST #
Will the firm be filing your HST?		Yes	No
Revenue	Net	HST	Total (Include HST)
Sales and commissions	\$	\$	\$
Expense	Net	HST	Total (Include HST)
Purchases	\$	\$	\$
Advertising	\$	\$	\$
Meals and entertainment	\$	\$	\$
Bad debts	\$	\$	\$
Insurance	\$	N/A	\$
Interest (excluding mortgage) – See Appendix C	\$	N/A	\$
Business tax, fees, licences, dues, memberships and subscriptions	\$	\$	\$
Office expenses	\$	\$	\$
Supplies	\$	\$	\$
Legal, accounting, and other professional fees	\$	\$	\$
Management and administration fees	\$	\$	\$
Rent	\$	\$	\$
Maintenance and repairs	\$	\$	\$
Salaries and wages	\$	\$	\$
Property taxes (excluding home office) – See Appendix C	\$	N/A	\$
Travel	\$	\$	\$
Utilities (excluding home office)	\$	\$	\$
Telephone (land line, cell, fax)	\$	\$	\$
Delivery, freight, and express	\$	\$	\$
Motor vehicle expenses – See Appendix D			
Other (Did we miss something?)	\$	\$	\$

(Continued...)

Appendix B (Continued)

SELF-EMPLOYMENT / BUSINESS INCOME AND EXPENSE (CONTINUED)			
Capital Assets purchased during the year (attach details)	Net	HST	Total (Include HST)
Equipment	\$	\$	\$
Furniture and fixtures	\$	\$	\$
Computers – hardware	\$	\$	\$
Computers – software	\$	\$	\$
Other (Did we miss something?)	\$	\$	\$

For Home Office – please see [Appendix C](#)

For Automobile – please see [Appendix D](#)

Appendix C

HOME OFFICE EXPENSE			
Size			
Total square footage of your home			
Total square footage of the office area			
Expense	Net	HST	Total (Include HST)
Heat	\$	\$	\$
Electricity	\$	\$	\$
Insurance (Commission employees only)	\$	N/A	\$
Repairs and maintenance	\$	\$	\$
Mortgage interest (Not including principal payments) (Self-employed only)	\$	N/A	\$
Property taxes (Commission employees only)	\$	N/A	\$
Strata fees	\$	\$	\$
Home internet	\$	\$	\$
Rent (Self-employed only)	\$	N/A	\$
Other (ie, water, sewer)	\$	\$	\$

Home office may be claimed for **SELF-EMPLOYED** purposes only if:

1. The work space is your principal place of business; or
2. The work space is used exclusively for the purpose of earning income from business and is used on a regular and continuous basis for meeting clients, customers or patients of your business.

Home office may be claimed by an **EMPLOYEE** only if:

1. The employee is required by their contract of employment to provide and pay for such space;
2. A T2200 Declaration of Conditions of Employment is completed and certified by the employer; or
3. The employee is not reimbursed and is not entitled to be reimbursed from their employer for such expense; and,
4. The expenses are incurred solely for the purpose of earning income from an office or employment.

Note: The flat rate method of claiming work from home expenses no longer applies in 2023 and beyond.

Appendix D

AUTOMOBILE EXPENSES			
Mileage Calculation			
Year, Make and Model			
Estimated value at Dec 31, 2023			
Date purchased			
Total number of kilometres driven during the year			km
Total number of kilometres driven for business/employment			km
Expense	Net	HST	Total (Include HST)
Fuel	\$	\$	\$
Interest	\$	N/A	\$
Insurance	\$	N/A	\$
License and registration	\$	\$	\$
Repairs and maintenance	\$	\$	\$
Car Washes	\$	\$	\$
Parking	\$	\$	\$
Other (CAA etc.)	\$	\$	\$

Automobile expenses can be claimed for **SELF EMPLOYED** purposes only if:

1. The business requires the individual to work away from its normal place of business; and,
2. Automobile expenses are supported by a detailed travel log, invoices and receipts.

Automobile expenses can be claimed by an **EMPLOYEE** only if:

1. The employee is required to work away from their employer's place of business;
2. The employee is required by their employer to pay own traveling expenses;
3. A T2200 Declaration of Conditions of Employment is completed and certified by the employer; and,
4. Automobile expenses are supported by a detailed travel log, invoices and receipts.

(Continued...)

Appendix D (Continued)

AUTOMOBILE EXPENSES	
Financed vehicles	
Date interest started	
Date interest payments terminated	
Interest paid on financing during 2023	\$
Leased Vehicles	
Date of start lease	
Date lease terminates	
List price at the start of the lease	\$
Lease payments during 2023	\$

Note: Driving directly to/from your normal place of business/employment is generally not considered driving for business/employment purposes. Do not include such kilometres in your calculation.

Note: Canada Revenue Agency requires that you maintain a mileage log detailing your kilometres driven for business/employment purposes. Failure to provide a mileage log, in the event Canada Revenue Agency requests a copy, may result in your expenses being disallowed or significantly reduced.

Appendix E

EMPLOYMENT EXPENSES

You must provide a T2200 - Declaration of Conditions of Employment signed by your employer.
This is required by the CRA.

Expenses incurred to earn salary and commissions income	Amount
Meals and entertainment	\$
Lodging expense	\$
Travel	\$
Parking	\$
Supplies	\$
Telephone (landline, cell, fax)	\$
Salaries paid to substitute or assistant	\$
Office rent	\$
Other	\$
Expenses incurred to earn commissions income only	Amount
Legal and Accounting fees	\$
Advertising and Promotion	\$
Food	\$
Entertainment	\$
Licences	\$
Bonding Premiums	\$
Office Equipment Rentals	\$
Training Costs	\$
Travel	\$
Other	\$

For Home Office – please see [Appendix C](#)

For Automobile – please see [Appendix D](#)

Appendix F

FOREIGN INCOME VERIFICATION 1135

Form T1135 Foreign Income Verification Statement, must be filed by Canadian resident individuals that at any time during the year own specified foreign property costing more than \$100,000 Canadian.

Yes No

If this applies to you, do you give the firm permission to get the foreign reporting details from your financial advisor?

If yes, please fill out the following information

Investment Advisor

First Name

Last Name

Institution or Firm Name

Phone Number

Email

If no, please provide us the following detail for each foreign asset you own (use Canadian currency)

Foreign Asset	Country Held In	Maximum Cost During the Year	Maximum Fair Market Value During the Year	Fair Market Value as at December 31, 2023	Cost as of December 31, 2023	Income (loss) Earned During the Year	Gain (loss) on Disposition
		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$

Appendix G

PRINCIPAL RESIDENCE		
Address of residence sold		
Original cost of the residence	\$	
Proceeds on disposal	\$	
Year of purchase		
Year of sale		
Have you claimed the principal residence exemption in any other year?	Yes	No

Note: Taxes are not calculated on the gain incurred from disposing of a principal residence. However, you are required to disclose the sale to CRA.