

**BUSINESS INCOME & EXPENSES**  
**(to be used for your unincorporated business)**

**YOU MUST REGISTER FOR GST IF YOUR GROSS REVENUE IS**  
**\$30,000 OR MORE**

Gross Income (net of GST if GST registered)	\$ <input type="text"/>
GST on income (if GST registered ) - GST #	\$ <input type="text"/>
Purchases (Cost of sales)	\$ <input type="text"/>
Bad Debts (if sale was recorded in gross income)	\$ <input type="text"/>
Advertising	\$ <input type="text"/>
Membership dues, membership & business related subscriptions	\$ <input type="text"/>
Courier & Postage	\$ <input type="text"/>
Computer, fax, printers, telephones & electronic equipment purchased (any single item over \$250, provide itemized list and cost)	\$ <input type="text"/>
Furniture & equipment purchased (any single item over \$250, provide itemized list and cost)	\$ <input type="text"/>

**Home Office (refer to Office in Home Expenses)**

Business Assets & Liability Insurance	\$ <input type="text"/>
Interest & Bank Service Charges	\$ <input type="text"/>
Maintenance of Office & Equipment Repair	\$ <input type="text"/>
Subcontracted Services	\$ <input type="text"/>

**BUSINESS INCOME & EXPENSES cont'd**

Meals and Entertainment

**Motor Vehicle (refer to Motor Vehicle Expenses)**

Rent on Business Property (aside from home office)

Meals and Entertainment

Office & Misc. supplies relating to business

Other Supplies

Accounting / Legal Fee

Salaries & Employee Benefits

Travel (include conferences)

Telephone (include internet, pager, cell phone & fax)

Other (anything that doesn't fit into any of above categories,  
please attach a list with descriptions)

**When possible, exclude GST from expenses if you are GST registered, include GST in expenses if you are not GST registered.**

**Please let us know the total amount of GST paid if you are GST registered. If it is impractical to separate out GST on expenses and asset purchases please let us know so that we can take care of it for you.**