

CHECKLIST FOR SELF-EMPLOYED DOCTORS	\$	HST INCL. [√]
Income:		
• Billings		<input type="checkbox"/>
• Stipends		<input type="checkbox"/>
• Miscellaneous income items (insurance cheques, WSIB, etc)		<input type="checkbox"/>
Expenses:		
Advertising		<input type="checkbox"/>
Meals and entertainment		<input type="checkbox"/>
Convention Expenses		<input type="checkbox"/>
Insurance		
• CMPA premiums		<input type="checkbox"/>
• CMPA reimbursements received		<input type="checkbox"/>
• Office insurance		<input type="checkbox"/>
Interest		<input type="checkbox"/>
Professional membership dues		
• OMA		<input type="checkbox"/>
• CPSO		<input type="checkbox"/>
• Royal College of Physicians and Surgeons of Canada		<input type="checkbox"/>
• Other		<input type="checkbox"/>
Office expenses		
• Office overheads		<input type="checkbox"/>
• Supplies		<input type="checkbox"/>
• Telephone (designated office line only) and cellphone expenses		<input type="checkbox"/>
• Fax		<input type="checkbox"/>
• Internet		<input type="checkbox"/>
• Rent		<input type="checkbox"/>
• Utilities		<input type="checkbox"/>
• Property tax		<input type="checkbox"/>
• Equipment rental		<input type="checkbox"/>
Medical supplies		<input type="checkbox"/>
Legal fees (state nature of)		<input type="checkbox"/>
Accounting fees		<input type="checkbox"/>
Management and administration fees		<input type="checkbox"/>
Maintenance and repairs		<input type="checkbox"/>
Salaries paid to employees (provide T4 Summary for 2016)		<input type="checkbox"/>
Travel including transportation and accommodation		<input type="checkbox"/>

CHECKLIST FOR BUSINESS OR SELF-EMPLOYMENT	\$	HST INCL. <input checked="" type="checkbox"/>
Travel – meals		<input type="checkbox"/>
Health plan premiums		<input type="checkbox"/>
Home Office		
<ul style="list-style-type: none"> • Square Footage of Home Office Space 		
<ul style="list-style-type: none"> • Total Square Footage of Home 		
<ul style="list-style-type: none"> • Rent or Mortgage Interest 		<input type="checkbox"/>
<ul style="list-style-type: none"> • Property tax 		<input type="checkbox"/>
<ul style="list-style-type: none"> • Home Insurance 		<input type="checkbox"/>
<ul style="list-style-type: none"> • Annual Utilities: 		
<ul style="list-style-type: none"> Heat 		<input type="checkbox"/>
<ul style="list-style-type: none"> Hydro 		<input type="checkbox"/>
<ul style="list-style-type: none"> Water 		<input type="checkbox"/>
Automobile Own <input type="checkbox"/> or Lease <input type="checkbox"/>		
Make, model and year of car:		
If acquired or leased during the year please provide invoice or lease document and date		
If leased, lease cost per month		<input type="checkbox"/>
If owned or financed, interest cost per month		<input type="checkbox"/>
<ul style="list-style-type: none"> • Odometer @ Beginning of Year 		
<ul style="list-style-type: none"> • Odometer @ End of Year 		
<ul style="list-style-type: none"> • Percentage of Business Use of Car 		
<ul style="list-style-type: none"> • Fuel Expenses 		<input type="checkbox"/>
<ul style="list-style-type: none"> • Car Insurance 		<input type="checkbox"/>
<ul style="list-style-type: none"> • Repairs and Maintenance 		<input type="checkbox"/>
<ul style="list-style-type: none"> • Parking expenses 		<input type="checkbox"/>
<ul style="list-style-type: none"> • Highway Tolls 		<input type="checkbox"/>
<ul style="list-style-type: none"> • License and Registration 		<input type="checkbox"/>
<ul style="list-style-type: none"> • Other – please specify 		<input type="checkbox"/>
Equipment Purchases Subject to CCA		
<ul style="list-style-type: none"> • Furniture and Equipment 		<input type="checkbox"/>
<ul style="list-style-type: none"> • Computer Equipment 		<input type="checkbox"/>
<ul style="list-style-type: none"> • Leasehold Improvements (if rental property) 		<input type="checkbox"/>
List other Expenses		
		<input type="checkbox"/>
		<input type="checkbox"/>