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**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)	
GST on income (if GST registered - GST # _____)	
Purchases (Cost of sales)	
Bad Debts (if sale was recorded in gross income)	
Advertising	
Membership dues, membership & business related subscriptions	
Courier & postage	
Computer, fax, printers, telephones & electronic equipment purchased(any single item over \$250, provide itemized list and cost)	
Furniture & equipment purchased(any single item over \$250, provide itemized list and cost)	
Home office (refer to Office in Home Expenses)	*****
Business assets & liability insurance	
Interest & bank service charges	
Maintenance of office & equipment repair	
Subcontracted services	
Meals and Entertainment	
Motor Vehicle (refer to Motor Vehicle Expenses)	*****
Rent on business property (aside from home office)	*****
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.