**Checklist for Sole Proprietor T1**

* Prior year tax return with schedules
* Business Income – Expenses
	+ Advertising
	+ Meals & Entertainment
	+ Bad Debt
	+ Insurance
	+ Interest
	+ Business Fees & Licenses
	+ Office Expenses
	+ Supplies
	+ Legal/Accounting
	+ Management Fees
	+ Rent
	+ Repairs & Maintenance
	+ Salaries & Wages
	+ Property Tax
	+ Travel
	+ Telephone & Utilities
	+ Delivery & Freight
* Vehicle Expense
	+ % of KM’s driven for business use (total KM’s for business use/ total KM’s driven in a year)

 **OR**

* + Gas/Oil
	+ Insurance
	+ Repairs & Maintenance
* Asset Purchases – Copies of receipts
* Salaried Employment Expenses - use of home for business T2200 required from employer
	+ % of home used for business (business sq footage/ total square footage of home)
	+ Heat
	+ Electricity
	+ Insurance
	+ Maintenance
	+ Property Taxes
	+ Strata Fees
	+ Rent
	+ Vehicle expenses
* Commissioned Employee: also can claim
* Mortgage interest