

NOTICE

If we need to prepare a statement of income and expenses (examples: lease, business and occupation), we will compile an income statement in accordance with the compilation standards defined by Chartered Professional Accountants of Canada. This income statement will be compiled from the information you provide us. We will not perform an audit or review and we will take no action to ensure the accuracy and completeness of this information.

BUSINESS OR PROFESSIONAL INCOME AND EXPENSES

Description	AMOUNT/DESCRIPTION
Principal product or service:	
INCOME	
Revenues ¹ , excluding GST/QST	
Work in progress at the end of the year (included in the revenues) ²	
EXPENSES (net of sales taxes refunded, if applicable)	
Advertising	
Bad debts	
Taxes, membership fees, dues ³ and permits	
Management and administration fees	
Meals and entertainment expenses (100%)	
Office expenses	
Supplies	
Professional fees	
Property taxes	
Interest	
Insurance	
Rent	
Maintenance and repairs ⁴	
Salaries or wages, benefits, and employer contribution	
Travelling expenses	
Expenses for conference #1	
Expenses for conference #2	
Telephone	
Utilities	
Delivery, freight and express	
Taxi fares for business purposes	
Training	
Car and home office expenses (Please indicate 100% of the expense)	Fill out the appropriate sections
Other expenses:	

¹ Please indicate % attribute to each province, if a portion is earned outside Québec.

² For professional only.

³ For professional contributions, please attach receipts.

⁴ Attach receipts for expenses incurred to carry out renovation, maintenance or repair work on a building, structure or site in Québec. The SIN or QST number and the total amount must be provided for each contractor who has performed work.

Capital expenses (indicate the date of purchase):

Car expenses for business or employment⁵

Description	AMOUNT
Vehicle	
Model and year	
Acq. cost and date of acquisition during the year or manufacturer's suggested retail price, if rental	
Proceeds and date of disposition, if in 2022	km
Kilometers driven in the year	km
Kilometers driven for business or employment purposes in the year	
UCC beginning of the year	
Expenses	
Fuel, oil and electricity	
Maintenance and repairs	
Insurance	
Licence and registration fees	
CAA	
Interest	
Leasing costs	
Parking fees related for business purposes	
Employer reimbursements / Km allowance received	
Other:	

HOME OFFICE EXPENSES⁶

Description	AMOUNT
Personal use %⁷	
EXPENSES	
Heating and electricity	
Maintenance and repairs	
Insurance	
Mortgage interest or rent	
Property taxes	
Other expenses:	

QUÉBEC ENTERPRISE REGISTER

If you are registered with the Québec enterprise register, pursuant to the *Act respecting the legal publicity of sole proprietorships, partnerships and legal persons*:

- a. You must update your information yearly;
- b. Please supply the following information:
 - i. Québec enterprise number (NEQ): _____
 - ii. Registered for the first time in 2022? yes no

Is the information in the Enterprise register correct? yes no ⁸

⁵ If you are an employee, please supply forms T2200 and TP-64.3 completed and signed by your employer.

⁶ If you are an employee, please supply forms T2200 and TP-64.3 completed and signed by your employer. Specific rules apply for employees who worked from home due to the COVID-19 pandemic.

⁷ Based on the % of the surface of the home used for business purpose.

⁸ If the Enterprise register contains incorrect information, use the online service at www.registreentreprises.gouv.qc.ca to update the information in your file. If you have ceased to carry on your business operations in Québec, you must file the form *Declaration of cancellation*. If you submit a duly completed copy of the Declaration of cancellation before January 1, 2023, you have no fee to pay.