Agence du revenu du Canada

Statement of Business or Professional Activities

- Use this form to calculate your self-employment business and professional income.
 For each business or profession, fill in a separate Form T2125.
- Fill in this form and send it with your income tax and benefit return.
- For more information on how to fill in this form, see Guide T4002, Self-employed Business, Professional, Commission, Farming, and Fishing Income.

Part 1 – Identification						
Your name			Your social insurance number (SIN)			
Business name			Business number	1		
Business address	City			Prov./Terr. Postal code		
Fiscal Date (YYYYMMDD) Date (YYYYMMDD) period From to	Was 2017 your la	ast year of l	ousiness?	Yes No		
Main product or service		Industry co				
		(see the a	ppendix in Guide T	4002)		
Tax shelter identification number		Partnershi	p business number			
			of the partnership			
Name and address of person or firm preparing this form						
Part 2 – Internet business activities						
If your webpages or websites generate business or professional income, fill in th	is part of the form.					
How many Internet webpages and websites does your business earn income fro	m? Enter "0" if nor	ne				
Provide up to five main webpage or website addresses, also known as uniform r	esource locator (U	JRL):				
http://						
http://						
http://						
http://						
http://						
Percentage of your gross income generated from the webpages and websites. (If no income was generated from the Internet, enter "0".)			%			



Part 3A - Business income

Fill in this part **only** if you have business income. If you have professional income, leave this part blank and fill in Part 3B. If you have both business and professional income, you have to fill out a separate Form T2125 for each.

Part 3B - Professional income

Fill in this part **only** if you have professional income. If you have business income, leave this part blank and fill in Part 3A. If you have both business and professional income, you have to fill out a separate Form T2125 for each.

Note: New proposed rules allow you to include your work in progress (WIP) progressively if you elected to use billed basis accounting for the last tax year that started before March 22, 2017. Generally, for the first tax year that starts after March 21, 2017, you must include 50% of the lesser of the cost and the fair market value of WIP. For more information, see chapter 2 of guide T4002.

┌── Part 3A - Business income ──────────────	
Gross sales, commissions, or fees (include GST/HST collected or collectible)	1
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 1)	
Subtotal: Amount 1 minus amount 2	
If you are using the quick method for GST/HST – Government assistance calculated as follows: GST/HST collected or collectible on sales, commissions and fees eligible for the quick method 4	
GST/HST remitted, calculated on (sales, commissions, and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate	
Subtotal: Amount 4 minus amount 5	6
Adjusted gross sales: Amount 3 plus amount 6 (enter on line 8000 of Part 3C).	
Part 3B – Professional income	
Gross professional fees including work-in-progress (WIP) (include GST/HST collected or collectible)	
end of the year you elected to exclude	
Subtotal: Amount 8 minus amount 9	10
If you are using the quick method for GST/HST – Government assistance calculated as follows: GST/HST collected or collectible on professional fees eligible for the quick method	
GST/HST remitted, calculated on (professional fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate12	
Subtotal: Amount 11 minus amount 12	13
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Guide T4002, Chapter 2)	14
Adjusted professional fees: Amount 10 plus amount 13 plus amount 14 (enter on line 8000 of Part 3C)	15
Tall 30 - Gloss business of professional income	
Adjusted gross sales (amount 7 of Part 3A) or adjusted professional fees (amount 15 of Part 3B)	
Reserves deducted last year	
	ı 16
Subtotal: Line 8290 plus line 8230	
Gross business or professional income: Line 8000 plus amount 16	
• business income on line 162	
professional income on line 164	
• commission income on line 166	
For Parts 3D, 4, and 5, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when you calculated of goods sold, expenses, or net income (loss).	ate the cost
Part 3D – Cost of goods sold and gross profit ————————————————————————————————————	
If you have business income, fill in this part. Enter only the business part of the costs.	
Gross business income (line 8299 of Part 3C)	17
Opening inventory (include raw materials, goods in process, and finished goods)	
Purchases during the year (net of returns, allowances, and discounts)	
Direct wage costs	
Subcontracts	
Other costs	
Subtotal: Add the amounts above18	
Minus: Closing inventory (include raw materials, goods in process, and finished goods)	
Cost of goods sold: Amount 18 minus line 8500	19
Gross profit (or loss): Amount 17 minus amount 19	
arous promit for 1000). Annount to minus amount to	

Gross business or professional income (line 8299 of Part 3C) or Gross profit (line 8519 of Part 3D)		a
Expenses (enter only the business part) Advertising 8521	1	
Advertising		
Meals and entertainment.		
bau debts		
insurance		
interest and bank charges.		
Business taxes, ilcences, and memberships		
Office expenses		
Office stationery and supplies		
Floressional lees (includes legal and accounting lees)		
Management and administration fees		
Rent		
Repairs and maintenance		
Salaries, wages, and benefits (including employer's contributions)		
Property taxes9180		
Travel expenses		
Utilities		
Fuel costs (except for motor vehicles)		
Delivery, freight, and express		
Motor vehicle expenses (not including CCA) (amount 15 of Chart A)		
Capital cost allowance (CCA). Enter amount i of Area A minus any personal part and any CCA for business-use-of-home expenses		
Other expenses (specify):		
Total expenses: Total of the above amounts	>	b
Net income (loss) before adjustments: Amount a minus amount b	9369	
— Part 5 – Your net income (loss)		
Value share of line 0000 or the amount from your TEMA alin. Statement of Devlaceship Income	C	
Plus: GST/HST rebate for partners that was received in the year		
Total: Amount c plus line 9974	▶	ı d
	9943	
Minus: Other amounts deductible from your share of the net partnership income (loss) (amount 6 of Part 6)	·····	e
Net income (loss) after adjustments: Amount d minus line 9943		
Minus: Business-use-of-home expenses (amount 16 of Part 7)		
Your net income (loss): Amount e minus line 9945		
Report the net income amount from line 9946 on the applicable line of your income tax and benefit return as indicated in the second sec	ated below:	
• business income on line 135		
• professional income on line 137		
• commission income on line 139		

Total other amounts deductible from your share of the net partnership income (loss): Add amounts 1 to 5 (enter this on line 9943 of Part 5) Part 7 - Calculation of business-use-of-home expenses Heat	partnership did not reimburse you. These claims must not be in List details of expenses:				•				Expense amount	s
Total other amounts deductible from your share of the net partnership income (foss): Add amounts 1 to 5 (enter this on line 9943 of Part 5) Part 7 - Calculation of business-use-of-home expenses Heat.										1
Part 7 - Calculation of business-use-of-home expenses 1 1										_ 2
Part 7 - Calculation of business-use-of-home expenses 1 1										3
Part 7 - Calculation of business-use-of-home expenses 1 1										4
Part 7 - Calculation of business-use-of-home expenses 1 1										_ 5
Heaft	Total other amounts deductible from	your share	of the	e net p	partners					= 6
Electricity	— Part 7 – Calculation of business-use-of-hom	e expens	es—							
Insurance	Heat							_ 1		
Mortgage interest.	•									
Mortgage interest:										
Property taxes										
Other expenses (specify): Subtotal: Add amounts 1 to 7 8 Minus: Personal-use part of the business-use-of-home expenses Subtotal: Amount 8 minus amount 9 Plus: Capital cost allowance (business part only), which means amount in of Area A minus any portion of CCA that is for personal use or entered on line 9936 of Part 4. Amount carried forward from previous year. Subtotal: Add amounts 10 to 12 11 Amount carried forward from previous year. Subtotal: Add amounts 10 to 12 13 Minus: Net income (loss) after adjustments (amount e of Part 5) (if negative, enter "0"). 14 Business-use-of-home expenses available to carry forward: Amount 13 minus amount 14 (if negative, enter "0"). Part 8 - Details of other partners Do not fill in this chart if you must file a partnership information return. Name of partner Address Prov/Terr. Postal code Share of net income or (loss) Percentage of partnership % Name of partner Address Prov/Terr. Postal code Share of net income or (loss) Percentage of partnership % Name of partner Address Prov/Terr. Postal code Share of net income or (loss) Percentage of partnership % Name of partner Address Prov/Terr. Postal code Share of net income or (loss) Percentage of partnership % Name of partner Address Prov/Terr. Postal code Share of net income or (loss) Percentage of partnership % Name of partner Address Prov/Terr. Postal code Share of net income or (loss) Percentage of partnership % Name of partner Address Prov/Terr. Postal code Share of net income or (loss) Percentage of partnership % Name of partner Address Prov/Terr. Postal code Share of net income or (loss) Percentage of partnership % Name of partner Share of partnership % Name of partner Share of partnership Share of net income or (loss) Percentage of partnership % Name of partner Share Share Share Share of net income or (loss) Percentage of partnership % Name of partner Share Sha										
Subtotal: Add amounts 1 to 7										
Minus: Personal-use part of the business-use-of-home expenses Subtotal: Amount 8 minus amount 9 Plus: Capital cost allowance (business part only), which means amount 1 of Area A minus any portion of CCA that is for personal use or entered on line 9936 of Part 4	Other expenses (specify):		Subt	otal:	Add am	ounte 1 to 7		- ′		
Subtotal: Amount 8 minus amount 9	• • • • • • • • • • • • • • • • • • •									
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Business-use-of-home expenses available to carry forward: Amount 13 minus amount 14 (if negative, enter "0")	, , , , , , , , , , , , , , , , , , , ,	S	ubtota	al: Ad	d amoui	nts 10 to 12		_ _13		
Business-use-of-home expenses available to carry forward: Amount 13 minus amount 14 (if negative, enter "0")	Minus: Net income (loss) after adjustments (amount e of Part	5) (if negativ	/e, ent	er "0"))			_14		
Allowable claim: The lesser of amount 13 and 14 above (enter your share of this amount on line 9945 of Part 5)	Business-use-of-home expenses available to carry forward	d: Amount 1	3 min	us an	ount 14	ļ				
Part 8 – Details of other partners Do not fill in this chart if you must file a partnership information return. Name of partner Address							-	_		
Do not fill in this chart if you must file a partnership information return. Name of partner Address	Allowable claim: The lesser of amount 13 and 14 above (enter	er your share	e of thi	s amo	ount on I	line 9945 of	Part 5)			$=^{16}$
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	Total business liabilities							. 555		_
	Drawings in 2017							9932		_

Total CCA claim for the year: Total of column 9 (enter the amount on line 9936 of Part 4,	Class number	Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Area B and C below)	4 Proceeds of dispositions in the year (see Area D and E below)	5* UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)	6 Adjustment for current-year additions 1/2 x (col. 3 minus col. 4) If negative, enter "0."	7 Base amount for CCA (col. 5 minus col. 6)	8 CCA Rate %	9 CCA for the year (col. 7 multiplied by col. 8 or an adjusted amount)	
amount i minus any personal part and any CCA for business-use-of-home expenses **) If you have a negative amount in column 5, add to income as a recapture in Part 3C on line 8290. If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss in Part 4 on line 9270. Recapture and terminal loss do not apply to a class 10.1 property. For more information chapter 3 of guide T4002. For information on CCA for "Calculation of business-use-of-home expenses," see "Special situations" in Guide T4002, Chapter 4. To help you calculate the capital cost allowance claim, see the calculation charts in Areas B to F. Area B - Equipment additions in the year Total cost Personal part (if applicable) Total equipment additions in the year: Total of column 5 Property description Total equipment additions in the year: Total of column 5 Property description Total of building additions in the year: Total of column 5 Property Total of building additions in the year: Total of column 5 Property Area D - Equipment dispositions in the year Class Property description Total of building additions in the year: Total of column 5 Property description Total equipment dispositions in the year: Total of column 5 Property Area D - Equipment dispositions in the year Class Property Area D - Equipment dispositions in the year Total of building additions in the year: Total of column 5 Bus disposition in the year: Total of column 5 Property Area B - Building dispositions in the year: Total of column 5 Bus dispositions in the year: Total of column 5 Property Property Property Property Property Property Property Property Property Property Property Business in the year: Business in the year: Property Property Property Property Property Property Business in the year: Business in the year: Property Property Property Property Property Property Property Property Property Property Property Property Property Property Property Property Property Property P			20.0.11,		2 55 1,				,	
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Class umber Property description Property (if applicable) Personal part (if applicable) Personal	rea	D – Equipmen	t dispositions	in the year			_			
Chapter 3 of Guide T4002 for information about your proceeds of disposition. Irea E — Building dispositions in the year 1 Class Property Proceeds of disposition Personal part Bus	Class			Property			Proceeds of disposition (should not be more the		Personal part	5 Business part (column 3 minus column 4)
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Chapter 3 of Guide T4002 for information about your proceeds of disposition. rea E — Building dispositions in the year 1 Class Property Proceeds of disposition Personal part Bus										
1 Class Property Proceeds of disposition Personal part Bus						Total equipment disp	oositions in the year	: Total	of column 5 9926	
Class Property Proceeds of disposition Personal part Bus		E – Building d	ispositions in							
(column							Proceeds of disposition (should not be more the			5 Business part (column 3 minus column 4)
te: If you disposed of property from your farming business in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition. Total building dispositions in the year: Total of column 5 9928		you disposed of prope	erty from your farmin	a business in the ver	ar see	Total building dist	ositions in the vear	: Total	of column 5 9928	I .

Note: You cannot claim capital cost allowance on land. For more information, see Chapter 3 of Guide T4002.

Chart A – Motor vehicle expenses		
Kilometres you drove in the fiscal period that was part of earning business income	1	
Total kilometres you drove in the fiscal period		
Fuel and oil	3	
Interest (see Chart B)	•	
Insurance	5	
Licence and registration		
Maintenance and repairs		
Leasing (see Chart C)		
Other expenses (specify):	9	
Total motor vehicle expenses: Add amounts 3 to 10		
Business use / amount 1:		
part: (amount 1:) × amount 11:		_12
Business parking fees	1	13
Supplementary business insurance		14
Allowable motor vehicle expenses: Add amounts 12, 13, and 14 (enter this total on line 9281 of Part 4)		15
Note: You can claim CCA on motor vehicles in Area A.		_
Chart B – Available interest expense for passenger vehicles ————————————————————————————————————		
Total interest payable (accrual method) or paid (cash method) in the fiscal period		16
		_
was payable (accrual method) or paid (cash method)		_17
Available interest expense: The lesser of amount 16 and 17 (enter this in amount 4 of Chart A)		_18
* For passenger vehicles bought after 2000.		
Chart C – Eligible leasing cost for passenger vehicles —		
Total lease charges incurred in your 2017 fiscal period for the vehicle		_19
Total lease payments deducted before your 2017 fiscal period for the vehicle		_20
Total number of days the vehicle was leased in your 2017 and previous fiscal periods		_21
Manufacturer's list price		_22
Use a GST rate of 5% or HST rate applicable to your province.		
Amount 22 or (\$35,294 + GST and PST, or HST on \$35,294), whichever is more	×85%=	_23
[(\$800 + GST and PST, or \$800 + HST) × amount 21] — amount 20:	<u> </u>	_24
30		
[(\$30,000 + GST and PST, or \$30,000 + HST) × amount 19]	=	_25
amount 23		
Eligible leasing cost: Whichever is less of amount 24 or 25 (enter in amount 8 of Chart A above)	····	_ ²⁶

See the privacy notice on your return.