Artist Deduction Checklist

Ten checks before you file

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Work through these across the year, not in April.
The deduction survives on the proof behind it.

- [ ] 1 **Profit motive shown**
  Evidence the art is run as a business.
- [ ] 2 **Money separated**
  Dedicated account or card for art income.
- [ ] 3 **Receipts captured**
  Supplies, materials and professional fees.
- [ ] 4 **Workspace measured**
  Floor plan and percentage of the home.
- [ ] 5 **Mileage logged**
  Date, purpose and distance for every trip.
- [ ] 6 **Mixed use split**
  Only the business share claimed.
- [ ] 7 **Capital identified**
  Equipment separated from current supplies.
- [ ] 8 **Grants matched**
  T4A income tied to the costs it funded.
- [ ] 9 **Inventory valued**
  Unsold work costed at year-end.
- [ ] 10 **Records retained**
  Six years from the filing date.

PRO TIP

A deduction without a receipt is a deduction you may lose. Capture proof as you spend rather than reconstructing it months later.

What happens next

1. Records reviewed
2. Flat fee quoted
3. Return filed

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