

Right class. Actual meal cost. Gross revenue.

Ten checks before your speaking business files.

- ☐ **Equipment classed by Schedule II**
Class 50, 8, 12 — never 14.1.
- ☐ **Meals at 50% of actual cost**
ITA 67.1. No per-meal dollar cap.
- ☐ **Gross fee reported, commission out**
Never report net of bureau.
- ☐ **Rebilled travel shown as income**
With the actual cost deducted.
- ☐ **Interest traced to its use**
ITA 20(1)(c), not the security.
- ☐ **Incorporation costs capped at \$3,000**
ITA 20(1)(b). No 5-year election.
- ☐ **Home workspace on both 18(12) tests**
Test (a) needs no exclusive use.
- ☐ **Corporate balance paid at 2 or 3 months**
Long before the six-month filing.
- ☐ **Non-resident supplies zero-rated**
Credits survive. Not exempt.
- ☐ **Records held six years**
From the year-end. ITA 230(4)(b).

Stage wardrobe is personal under paragraph 18(1)(h). Leave it off.