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Liquor charge lads him in jail

An employee of the Ministry of Transport Communications was sentenced to 21 days in jail last month and will serve a six-month term of probation on his release, following conviction in Newmarket Court for driving over the legal limit of alcohol in his blood.

Donald Landrigan, of Markham, had pleaded guilty to the charge before Judge H.E. Zimmerman. He was nabbed by York Regional Police last September after they caught him driving over the grass boulevard at the Markham Library.

The court is told that Mr. Landrigan was aiming his vehicle at two pedestrians as if trying to run them down.

Four ice trial over break-ins

Four Thornhill youths will face trial in Newmarket Court on charges of breaking and entering following a preliminary hearing Newmarket Provincial Court last week.

Lorne Gelfant, Keith Wynn, Jacky Miss and Ian Steinbly each elected trial by judge and jury when they appeared before Judge H.E. Zimmerman.

The charges were laid against the four youths following a York Regional Police investigation into break-ins in the Thornhill area last August.

The four will appear in County Court Sept. 14 to set a date for trial.

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High singles trophy winners

Top High Single winners at this year's Youth Bowling League awards night, held at Latcham Hall last Friday evening, were Back row (l to r) Terri Pickard, Craig Corner, Bonnie Tait, Front row (l to r) Randy Flewell, Greg Vilek and Vonny Hunter.

Beamish offices entered

K.J. Beamish Construction Ltd., on Bayview Ave., was entered some time between April 23 and 25. Desks were searched and radios and personal items were removed. The value of items lost is unknown at this time.

TEEN CHARGED

Police arrested a 16-year-old boy early April 27 after a Richmond Hill premises was broken into early April 26 when a rear door was forced.

Landscaping 745

Balance Sheet Deductible expenses, what is acceptable?

By GEORGE DENIER

Nobody wants to pay more than his or her fair share of income tax. For this reason, the question of allowable expense deductions is on the mind of many taxpayers at this time of year. Just what will Revenue Canada accept as a deductible business expense?

Sometimes, the answer to that question may not seem entirely clear. On the one hand, corporations and the self-employed (persons who carry on an unincorporated business) are allowed to deduct most reasonable expenses incurred in the process of earning business income. On the other hand, Revenue Canada sometimes disallows expenses claimed by these taxpayers, and increased tax is the result.

Expenses are usually disallowed for one of three reasons. The first of these involves documentation — you must be able to prove the claimed expenses if asked to do so. You cannot expect to get your business expenses past a tax auditor without receipts to verify them.

Second, business expenses are often disallowed by Revenue Canada because they are not truly business expenses but, rather are personal in nature or are unreasonable in the circumstances.

Third, the Income Tax Act specifically disallows certain expenses and Revenue Canada is bound to administer the Act as it is written, no matter how reasonable or justifiable the expense may seem.

Many corporations and self-employed persons routinely claim expenses that fall outside of what is strictly deductible either inadvertently or on the (unfortunately sometimes correct) assumption that they will not get caught. While it is not cost-effective for Revenue Canada to audit all tax returns, taxpayers would be fooling themselves if they thought that the government was not aware of the abuses that are happening.

Also, the fact that Revenue Canada accepted a deduction in a previous year does not mean that they will continue to do so or that they cannot reassess that prior year's return — they have four years in which to do so (indefinitely, if fraud or misrepresentation is involved).

Set out below is a list of some of the more commonly challenged expenses where owner-managed firms and self-employed persons are involved and the usual reasons for their disallowance:

SPOUSE'S SALARY

If a company deducts a salary paid to the owner's spouse, one must be prepared to show that the individual actually worked in the business to earn the salary. Also, the salary, or a portion of it, will be disallowed if it is unreasonably high.

A good measure of reasonableness is what one might pay an unrelated person to do the same work. Now that a self-employed person may pay his spouse a salary or a bonus (the law changed in this area 1979) Revenue Canada seems to be taking a closer look at spousal salaries in general.

CAR LEASES

you claim the cost of leasing a car as a

business expense, you may be asked to show that the vehicle is being used for business purposes. Revenue Canada will disallow the portion of the cost relating to personal use so be prepared to produce expense and mileage records in support of your claims. Vague estimates of business versus personal travel are usually unacceptable.

CONVENTIONS

Self-employed persons are allowed to deduct the cost of attending up to two conventions per year. However, if asked, you must demonstrate that any convention for which you claim expenses relates to the type of business you are in. Also a convention held outside the geographic territory of the association sponsoring it will not be allowed. Corporations may also claim expenses incurred in respect of employees attending conventions subject to the same general limitations.

ENTERTAINMENT AND PROMOTION

Entertainment and promotion expenses offer many opportunities for abuse, and those which appear unreasonable for the size and type of business involved are often disallowed. It is important to keep full records of all entertainment expenses, showing dates, the names of the people involved, and the purpose of the entertainment.

Revenue Canada may also disallow certain entertainment expenses if they believe they are personal in nature even if they are reasonable in amount. Entertainment expenses for in-home parties are often considered personal and not deductible.

OFFICE EXPENSES

Many self-employed persons work out of their home. As such, they may claim a portion of their rent or mortgage payments (interest portion only) as office expenses. It is important to adopt some reasonable basis for claiming office in-home expenses.

If you have an apartment, you might calculate your office expense on the basis of the number of rooms involved — i.e. where one room of a five-room apartment is used solely as an office, one-fifth of rent may be deducted. In the case of a house, generally a pro-rata based on number of rooms or square footage will be acceptable.

If you own your home and claim part of it as an office, it is generally not a good idea to claim capital cost allowance (depreciation) on the house as this can affect your tax-free gain as a principal residence when sold. However, pro-rated deductions for utilities, insurance, etc. are acceptable.

Also capital cost allowance may be claimed on furniture for the office. Revenue Canada contends that any room for which business expenses are claimed must be totally devoted to business purposes. A desk in the bedroom is not sufficient. While not usual, Revenue Canada has been known to have made house calls!

EDITOR'S NOTE: George Denier, C.A., is a resident of Markham, and tax partner in the North York office of Thorne Riddell, Chartered Accountants.

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