



Crowe Soberman | Canada

# TAX CHECKLIST FOR SOCIAL MEDIA INFLUENCERS & CONTENT CREATORS



Did you receive any income (monetary or non-monetary) from the sources listed below? (If you answer YES to any of the questions below, please provide details in the "Notes" section)	Yes	No
Subscriptions (e.g., Twitch subscriptions, YouTube channel subscriptions, Patreon tiers, OnlyFans channels, etc.)		
Advertising and/or brand partnerships (e.g., podcast brand advertisements, paid ads on Instagram, etc.)		
Sponsored social media posts (e.g., income received from brands for creating content)		
Product placement or product promotion in social media posts (e.g., highlighting an item and tagging the brand on Tik Tok)		
Off-platform activities such as: <ul style="list-style-type: none"> <li>• Merchandise sales or commissions (e.g., e-commerce shops selling branded clothing)</li> <li>• Offline experiences (e.g., meet-ups, concerts, or other ticketed events)</li> <li>• Offline brand collaborations</li> </ul>		
Free perks such as promotional PR packages, clothes, trips, or other gifts? (e.g., any item or service received from a brand to feature on your social media platform, channel, blog, podcast, or website)		
Any income related to your social media activities that is not listed or discussed above? (e.g., donations, calls to action, tips, referral codes, etc.)		

NOTES:

## Did you incur any of the following expenses for the purpose of earning income through your social media platforms, channels, blogs, podcasts, or websites?

	Yes	No		Yes	No
Advertising			Rent		
Meals and entertainment			Repairs and maintenance		
Insurance			Salaries, wages, and benefits		
Interest and bank charges			Travel expenses		
Business taxes, licenses, and memberships			Utilities		
Office expenses, office stationery and supplies			Delivery, freight and express		
Professional fees (including legal and accounting fees)			Business-use-of-home expenses (e.g., rent, utilities, internet, etc.)		
Management and administration fees			Capital expenditures (e.g., computer equipment, photography equipment, etc.)		

## Additional Reporting Requirements

	Yes	No
Did you earn more than \$30,000 from your online activities, either in a single calendar quarter or over four (or fewer) consecutive calendar quarters?		
Are you a non-resident vendor supplying digital products or services (including traditional services) to consumers in Canada?		
Do you contribute to the Canada Pension Plan or the Quebec Pension Plan?		