



2727 COWORKING / RESEARCH & PRACTICAL GUIDANCE

Quebec Freelancer Expense Deductions, GST ITCs and QST ITRs

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Executive Summary

Quebec freelancer expense deductions, Goods and Services Tax input tax credits and Quebec Sales Tax input tax refunds answer different questions. An **income-tax deduction** reduces business income, while a **GST input tax credit (ITC)** or **QST input tax refund (ITR)** recovers eligible consumption tax. The Quebec starting point is an income-earning purpose and a reasonable expense. Personal expenditure remains excluded even when paid through a business account. (legisquebec.gouv.qc.ca) (legisquebec.gouv.qc.ca)

Registration and purchase classification come first. The ordinary **small-supplier threshold is \$30,000**, subject to the calendar-quarter tests, associated persons and worldwide taxable supplies. Being below it does not itself eliminate an otherwise valid income-tax expense. (laws-lois.justice.gc.ca) For eligible registrants, Revenu Québec's operating-expense table generally allows no recovery at **10% or less commercial use**, proportional recovery above **10% but below 90%**, and full recovery at **90% or more**. Ordinary capital personal property, such as a business computer, instead generally has a **primarily-commercial-use** acquisition test. These are different tests for different purchases. (revenuquebec.ca) (laws-lois.justice.gc.ca)

In the coworking calculation (Hypothetical Example), an entirely commercial workspace invoice of **\$400 before tax** produces **\$20 GST** and **\$39.90 QST**, using **5% GST** and **9.975% QST**. The total cash payment is **\$459.90**. If the purchaser qualifies for full recovery under the regular method, the income-tax expense is ordinarily **\$400**, with **\$59.90** recorded separately as recoverable tax. These are calculated example amounts, not a quoted workspace price. Claimed ITCs and ITRs reduce the corresponding expense or capital cost; claiming both the gross expense and recoverable taxes would count the same amount twice. (laws-lois.justice.gc.ca) (legisquebec.gouv.qc.ca) (revenuquebec.ca)

The practical answer is a receipt-level workflow: identify the legal purchaser, confirm registration and accounting method, separate commercial from personal use, classify current versus capital spending, and check supporting evidence before claiming consumption tax. Both federal and Quebec legislation require sufficient evidence before the relevant claim is filed. (laws-lois.justice.gc.ca) (legisquebec.gouv.qc.ca) This

report provides educational bookkeeping support for sole proprietors and flags corporate and specialized cases for a Quebec accountant. Research was checked on October 15, 2026; available provincial return documents are identified by their actual editions below.

Introduction and Background

An invoice can have several legitimate accounting destinations. A recurring service may be a current expense, equipment may become a capital asset, an advance payment may belong to a later period, and a personal purchase may have no business deduction. The distinction is economic purpose and applicable rules, rather than the merchant's description or the payment card used. Federal legislation separately excludes capital outlays and personal living expenses from ordinary business deductions. (laws-lois.justice.gc.ca) (laws-lois.justice.gc.ca)

This report primarily addresses a **sole proprietor**, meaning an individual operating the business personally. Éducaloi includes consultants and freelancers within that structure and explains that the individual and sole proprietorship are the same legal person. (educaloi.qc.ca) (educaloi.qc.ca) Federal business income and expenses are generally reported using **Form T2125**, while Quebec's **TP-80-V** covers sole proprietors and partnership members. A form is a reporting destination, not proof that a purchase qualifies. (canada.ca) (revenuquebec.ca)

The reader should keep three amounts conceptually separate: the supplier's invoice, the taxes recoverable through consumption-tax reporting, and the cost deductible against business income. Cash-flow planning is another view of the transaction. Futurpreneur's cash-flow resource focuses on when money enters and leaves the business; that timing does not, by itself, establish tax deductibility. (futurpreneur.ca)

Workspace purchases are a useful example because the contract can bundle access, furniture and services. **2727 Coworking** lists hot desks and dedicated desks alongside private offices in its own service description. (2727coworking.com) The tax analysis follows the actual purchased service, its business purpose and the purchaser's circumstances. The same discipline applies to a [virtual office](#), software subscription, client meal or professional invoice. The following sections therefore begin with status and evidence, then move to purchase classification and month-end controls.

Key Changes: How Purchase Treatment Changes with Status

"Key changes" here means changes in the treatment of a purchase when the facts change. It does not imply that all the rules were newly enacted in 2026. A useful bookkeeping policy recognizes the following transitions before an expense reaches a return.

From personal spending to income-earning expenditure

The first question is **why the purchase was made**. Quebec law requires an income-earning purpose and separately restricts an otherwise deductible amount to what is reasonable in the circumstances. (legisquebec.gouv.qc.ca) (legisquebec.gouv.qc.ca) A mixed-use purchase requires identifying its business component; a business label does not transform the personal component into a deductible cost. CRA specifically directs business owners to enter only the business part of expenses. (canada.ca)

From small supplier to registrant

A qualifying small supplier can [register voluntarily](#). Registration also creates collection and remittance obligations, so the decision involves customer invoicing and administration as well as purchase-tax recovery. ([revenuquebec.ca](#)) The federal small-supplier test looks beyond a single annual profit figure: the legislation addresses the preceding calendar quarters, associates and taxable supplies. Expense levels do not determine that sales-based status. ([laws-lois.justice.gc.ca](#))

From regular accounting to the Quick Method

The **Quick Method of accounting** generally replaces separate operating-purchase recoveries with a different remittance calculation. It does not mean that every tax-bearing invoice generates an additional ITC and ITR. The portion of collected GST/QST retained under the Quick Method must be included in income for income-tax purposes. ([Revenu Québec](#)) Qualifying capital acquisitions can receive different treatment. ([revenuquebec.ca](#)) GST/HST refers to GST or the **Harmonized Sales Tax (HST)**, as applicable. Revenu Québec states sales ceilings of **\$400,000 including GST/HST** and **\$418,952 including QST**, measured using qualifying worldwide taxable sales for any four consecutive fiscal quarters within the five most recent quarters, including associates and subject to exclusions. ([revenuquebec.ca](#)) Eligibility also depends on the activity: legal, accounting, actuarial and certain financial or tax-related services are among the exclusions. A freelancer should identify the precise service supplied before electing the method. ([revenuquebec.ca](#))

From immediate expense to asset or deferred cost

A lasting benefit is an indicator of capital expenditure. Conversely, paying an annual subscription in advance does not establish that the full payment belongs to the current income-tax period. ([canada.ca](#)) Under accrual accounting, prepaid expenses follow the period receiving the benefit. ([canada.ca](#)) Goods bought for resale raise another question: inventory feeds the calculation of cost of goods sold rather than simply becoming office expenditure when purchased. ([canada.ca](#))

These transitions explain why a merchant-category rule is insufficient. The bookkeeper needs transaction details, contract coverage and the reason for the purchase. The **Business Development Bank of Canada (BDC)** recommends recording transactions promptly so that relevant details are not forgotten. A short note made at purchase can therefore prevent a much harder reconstruction at year-end. ([bdc.ca](#))

Registration, Commercial Use and Invoice Evidence

Confirm the purchaser and registration dates

The ordinary **\$30,000** small-supplier test generally includes worldwide taxable and zero-rated supplies made by the person and associates, with specified exclusions. Revenu Québec describes both a single calendar quarter and the preceding-quarter test. ([revenuquebec.ca](#)) The federal legislation also addresses the immediate loss of small-supplier status when the threshold is exceeded within a quarter. Do not wait for an annual income-tax return to examine that event. ([laws-lois.justice.gc.ca](#))

Registration should be documented by its effective date and the applicable GST and QST accounts. A voluntarily registered business cannot treat the registration as a temporary purchase rebate without considering continuing obligations. Revenu Québec states that the relevant business must remain registered for at least **one year**. (revenuquebec.ca) The legal purchaser also matters: retain the agreement and invoice in the name appropriate to the business conducting the commercial activity.

Distinguish commercial use from a general business label

Federal and Quebec legislation provide consumption-tax recovery formulas linked to qualifying commercial activity, subject to additional rules. (laws-lois.justice.gc.ca) (legisquebec.gouv.qc.ca) For ordinary operating services and non-capital personal property, the published Quebec table gives **zero recovery at 10% or less**, proportional recovery **above 10% and below 90%**, and **full recovery at 90% or more**. (revenuquebec.ca) Federal legislation contains substantially-all-use deeming provisions; these help explain why recovery does not always equal a simple usage percentage. (laws-lois.justice.gc.ca)

Capital personal property follows a different route. Federal legislation generally denies acquisition ITCs unless the ordinary capital property is acquired primarily for commercial activities and deems a qualifying acquisition exclusively commercial. (laws-lois.justice.gc.ca) For ordinary computers and furniture, Revenu Québec describes **more than 50% commercial use** as qualifying for full recovery, while **50% or less** generally gives none. (revenuquebec.ca) A defensible percentage consequently remains essential even when the resulting credit is all or nothing. Income-tax allocation and consumption-tax recovery should have separate calculation fields. If the business makes exempt supplies, ask an adviser to check the proposed commercial-use allocation.

Check documentary requirements before claiming

An electronic payment proves that money moved; it does not necessarily contain all the required supplier and supply information. Federal documentation rules distinguish totals **under \$100**, **\$100 to under \$500**, and **\$500 or more**. The middle tier adds registration and tax information; the upper tier adds recipient identity, payment terms and an adequate description. (laws-lois.justice.gc.ca)

QST documentation is not identical. Its regulation already requires tax amount or rate information below **\$100**, with a description where needed to determine the refund; higher tiers add further details. (legisquebec.gouv.qc.ca) At **\$500 or more**, the Quebec regulation expressly requires a description sufficient to identify each supply. (legisquebec.gouv.qc.ca) Both regimes require the necessary evidence before the claiming return is filed. (laws-lois.justice.gc.ca) (legisquebec.gouv.qc.ca)

The conservative operational choice is to request a **complete itemized invoice** at purchase. This is a workflow recommendation, rather than a claim that the highest documentary tier legally applies to every small receipt. Quebec's legislation also links recovery to reasonable quality, nature and cost, so formal invoice completeness does not replace substantive eligibility. (legisquebec.gouv.qc.ca)

Purchase Classification and the Federal-Quebec Crosswalk

Table 1 maps common purchases to the questions a bookkeeper should resolve. “Verify category” deliberately avoids treating a remembered line number as permanent across return editions. Income-earning purpose and reasonableness remain the starting point for every row. (legisquebec.gouv.qc.ca) (legisquebec.gouv.qc.ca)

Purchase	Likely income-tax category	Current or capital question	Business-use evidence	GST ITC question	QST ITR question	Form/category to verify	Escalation flag
2727 Coworking private-office membership	Workspace rent or purchased office services	Recurring access versus a separately acquired asset	Agreement, invoice, business purpose	Registration, commercial use and method	Same screen plus QST documentation	T2125 rent/office category; TP-80 operating category	Separate deposits, assets and services. The provider describes included internet, cleaning, coffee and conference-room access. (2727coworking.com)
Virtual office or business address	Purchased administrative or workspace service, subject to the contract	Recurring service versus advance payment	Agreement, covered period and business correspondence	Eligible taxable service actually acquired	Eligible QST charged under the appropriate system	Relevant current-service category	An address alone does not establish business use; document the income-earning purpose. (legisquebec.gouv.qc.ca)
Software subscription	Service or prepaid expense if the facts support that classification	Subscription access versus an acquired enduring asset	Licence, coverage dates, users	Operating or capital analysis as applicable	Same classification screen	Service expense, prepaid schedule or asset register	A payment covering future periods needs timing review. (canada.ca)
Laptop, desk or furniture	Potential depreciable capital property	Lasting benefit and appropriate asset classification	Invoice, acquisition date and usage evidence	Ordinary capital-property rules, with exceptions	Capital-property rules and evidence	Capital cost allowance schedule	CRA separately identifies computers and furniture in depreciable-property guidance. (canada.ca) (canada.ca)
Mixed-use mobile phone	Business portion of service cost	Airtime/service versus handset acquisition	Usage records and allocation note	Operating-use test for service	Operating-use test for service	T2125 line 9220 ; TP-80 equivalent	CRA permits the business-use percentage of cellphone airtime. (canada.ca)
Client meal	Meals and entertainment, subject to restrictions	Current cost does not mean unrestricted deduction	Itemized receipt, attendees, purpose	Review meal-specific restrictions	Review meal-specific restrictions	T2125 line 8523 ; TP-80 meals category	Federal food and entertainment amounts are generally restricted to 50% of the relevant reasonable amount. (canada.ca)

Purchase	Likely income-tax category	Current or capital question	Business-use evidence	GST ITC question	QST ITR question	Form/category to verify	Escalation flag
Accountant or legal adviser	Professional fees or asset-related cost	Advice/recording versus acquiring capital property	Engagement, invoice and matter description	Was taxable advice acquired for commercial activity?	Is QST eligible and adequately documented?	T2125 line 8860 or capital schedule; TP-80 applicable category	CRA recognizes external professional advice; Quebec treats certain professional-status dues separately as a credit. (canada.ca) (revenuquebec.ca)
Home workspace	Separate business-use-of-home calculation	Shared household cost versus office-specific item	Floor plan, use log and household invoices	Examine actual tax and applicable rules	Examine actual tax and applicable rules	T2125 line 9945 ; TP-80 home schedule	Qualification and provincial adjustments need separate review. (canada.ca) (canada.ca)
Passenger vehicle	Allocated operating costs and separate capital analysis	Running costs versus vehicle acquisition	Receipts, trip log and odometer readings	Individual/partnership vehicle exceptions	Vehicle-specific rules	T2125 line 9281 , excluding CCA; TP-80 vehicle schedule	Do not apply the ordinary computer acquisition rule to a passenger vehicle. (canada.ca)

The verified federal line references identify the cited guidance, while TP-80 categories must be checked against the applicable edition. The table is a routing tool. Its most useful output is often a question: which period does this cover, what proportion is commercial, or was an enduring asset purchased? Recording the question explicitly is better than forcing an uncertain invoice into a convenient category. UBC's Small Business Accelerator emphasizes the owner's responsibility to supply supporting documents. (sba.ubc.ca)

Implementation Considerations and Process Changes

Keep distinct accounting fields

A transaction register should preserve the original invoice total even after the deductible amount is calculated. CFIB's recordkeeping guidance emphasizes keeping records current and supporting invoices accessible. (cfib-fcei.ca) The following proposed fields turn that principle into a practical review trail:

- **Purchaser:** legal owner of the invoice and associated business.
- **Supplier:** identity, registration details and invoice reference.
- **Period:** purchase date and service-coverage dates.
- **Purpose:** project, client or operating need.
- **Allocation:** commercial basis, personal basis and retained evidence.
- **Classification:** current expense, prepaid item, inventory or capital asset.
- **Taxes:** GST paid, QST paid and independently calculated recoveries.
- **Income-tax amount:** expense or capital cost after applicable adjustments.

- **Exception:** missing evidence, uncertain rule or adviser decision.

These are recommended bookkeeping fields, not an official substitute for prescribed evidence. An organized file also makes the professional review more usable. The **Chartered Professional Accountants of British Columbia (CPABC)** explains that organized engagement files support review against applicable standards; its guidance concerns professional workflow, rather than Quebec tax eligibility. (bccpa.ca)

Build a month-end exception list

BDC recommends regular review by a bookkeeper or accountant. (bdc.ca) A freelancer can make that review more efficient by sending unresolved transactions as a short exception register rather than an unexplained folder of receipts:

- **Unverified registration:** effective date, supplier number or purchaser account missing.
- **Mixed use:** percentage estimated without supporting units.
- **Capital question:** computer, furniture, equipment or acquired software.
- **Timing question:** annual service, refundable deposit or advance payment.
- **Meal adjustment:** attendees, purpose, reimbursement or ceiling unresolved.
- **Home workspace:** eligibility, shared costs or provincial treatment unclear.
- **Corporate payment:** shareholder expense or entity mismatch.
- **Credit note:** supplier refund not reconciled with the original invoice.
- **Claim status:** amount already claimed or left pending.
- **Follow-up:** person responsible for resolving each exception.

The business owner should define the engagement before expecting an accountant to settle these questions. Quebec's **Chartered Professional Accountants (CPA) Order** recommends clarifying business needs before selecting a CPA. (cpaquebec.ca) CPABC further explains that a document's classification can vary with the engagement. Agree on who supplies the ledger, who posts adjustments, and which source documents remain available to the owner. (bccpa.ca)

Separate tax administration from operating permissions

A [freelancer's startup checklist](#) also extends beyond expense deductions. Quebec's consolidated business-startup service addresses obligations involving several ministries and agencies and identifies other obligations outside the service. (quebec.ca) (quebec.ca) Montreal's business-launch guidance includes occupancy procedures when part of a dwelling is converted to office use. The applicable borough should be consulted for the actual premises. (montreal.ca)

For local administrative questions, Montreal directs entrepreneurs toward their borough's economic-development commissioner. (montreal.ca) Regional support networks can also help route questions: Québec International describes connections to regional partners and incubators. That support is useful context, but an entrepreneurial referral does not establish a tax deduction. (quebecinternational.ca) Keep the permit file, tax classification and financial plan distinct.

Prepare the accountant hand-off

The recommended package contains the ledger, original invoices, allocation logs, asset list, registration dates, prior claim status and outstanding questions. Revenu Québec's journal guidance expressly recognizes notes useful when documents are sent to an accountant. (revenuquebec.ca) The Quebec CPA Order's directory can help locate a professional, while its membership roll verifies authorization to practise. (cpaquebec.ca) Request advice on the specific transaction and tax year; this article has not received an independent CPA review.

Capital Purchases, Home Workspace and Exceptions

Equipment is not automatically an office-supplies expense

Federal law generally excludes capital expenditure from ordinary deductions, subject to statutory permissions. (laws-lois.justice.gc.ca) **Capital cost allowance (CCA)** is the depreciation-based tax route requiring the appropriate asset classification and rules. CRA's lasting-benefit test and depreciable-property guidance should be considered before expensing a laptop or furniture purchase. (canada.ca) (canada.ca) An acquisition's consumption-tax recovery can occur under capital-property rules even though its income-tax deduction is handled over time. (laws-lois.justice.gc.ca)

The accountant's asset hand-off should include:

- **Identity:** item description and invoice.
- **Dates:** acquisition and availability for use.
- **Cost:** price, associated acquisition charges and adjustments.
- **Use:** business and personal evidence.
- **Taxes:** recoveries claimed or pending.
- **History:** disposals, trade-ins and changes in use.

Home-office deductions require a separate provincial calculation

Federal qualification generally requires the principal place of business, or exclusive business use with regular and continuous client, customer or patient meetings. These expenses cannot create or increase a business loss. (canada.ca) (canada.ca) Renting coworking space should therefore trigger a factual review of the home's role, rather than an automatic assumption about eligibility.

Quebec's available guide adds a restriction for certain allocated shared-home costs: insurance, maintenance and repairs, mortgage interest, property taxes and rent generally face an additional **50%** adjustment. Heating and lighting escape that additional restriction. (revenuquebec.ca) The TP-80 home schedule separately groups internet, electricity, water and heating. Apply the actual provincial worksheet rather than copying the federal total. (revenuquebec.ca) An office-specific cost and a shared household cost can consequently need different handling.

Meals, reimbursements and vehicles need exception review

The ordinary federal meals restriction is **50%** of the relevant reasonable amount. (laws-lois.justice.gc.ca) Quebec's guide adds a sales-based ceiling: **2%** for sales up to **\$32,500**, **\$650** above that level but below **\$52,000**, and **1.25%** from **\$52,000** upward. The general deduction is the lesser of that ceiling and the applicable half-cost amount, subject to exceptions. (revenuquebec.ca) Eligible meal ITCs and ITRs are generally limited to **50% of the tax**, with permitted reporting-period or subsequent-adjustment approaches. (revenuquebec.ca) QST refunds also cannot cover expenses exceeding the sales-based ceilings. (revenuquebec.ca) The unrestricted operating-expense example below should not be reused for a restaurant receipt.

Reimbursements require the contract and billing trail. Federal legislation contains a meal-compensation exception where compensation is reasonable and specifically identified in writing. A client payment should not be treated automatically as permission to claim the same underlying cost twice. (laws-lois.justice.gc.ca) For vehicles, retain actual-expense receipts and trip evidence. (canada.ca) Corporate freelancers also need their own filing workflow: resident corporations generally file a **T2** return, with stated exceptions. (canada.ca)

Data Analysis and Evidence

Coworking invoice (Hypothetical Example)

Table 2 uses editable assumptions: **\$400** pretax, **100% commercial use**, valid invoices, an eligible registrant and the regular method. It applies statutory **5% GST** and the **9.975% QST** rate in Quebec legislation. Every currency result is a calculation, not observed market pricing. (laws-lois.justice.gc.ca) (legisquebec.gouv.qc.ca)

Calculation field	Eligible full recovery	Non-registrant, otherwise deductible current cost
Pretax price, editable input	\$400.00	\$400.00
GST: price × 5%	\$20.00	\$20.00
QST: price × 9.975%	\$39.90	\$39.90
Cash paid: price + both taxes	\$459.90	\$459.90
GST ITC and QST ITR	\$20.00 + \$39.90	None assumed
Current expense after recoveries	\$400.00	\$459.90

The example shows the reconciliation: **cash paid = current expense + recoverable taxes**, under these assumptions. Recoveries reduce the related expense or capital cost. (revenuquebec.ca) The non-registrant column does not create an independent deduction: income-earning purpose, reasonableness, classification and personal-use exclusions still apply. (legisquebec.gouv.qc.ca) (legisquebec.gouv.qc.ca) A capital purchase would use an asset-cost reconciliation instead of the current-expense row.

Mixed-use mobile service (Hypothetical Example)

Change the pretax input to **\$100** and the documented commercial-use share to **60%**. GST is **\$5** and QST rounds to **\$9.98**, giving cash paid of **\$114.98**. Under proportional operating-expense recovery, the illustrative ITC is **\$3** and ITR is **\$5.99**. The business share of gross cost rounds to **\$68.99**; subtracting those recoveries leaves a **\$60** current expense. These calculated figures use the rates and operating-use rule already identified, with currency rounding at the displayed stages. (laws-lois.justice.gc.ca) (legisquebec.gouv.qc.ca) (revenuquebec.ca)

The percentage is an input requiring evidence, not an official default for freelancers. CRA allows a business-use percentage of cellphone airtime; it does not prescribe this example's percentage for everyone. (canada.ca) Federal ITC and Quebec ITR formulas also remain subject to their other statutory provisions. (laws-lois.justice.gc.ca) (legisquebec.gouv.qc.ca)

Allocation log template

Table 3 is a proposed log, with blank numerical inputs so readers can record their own facts. Space, time, cost or revenue can support a fair allocation where appropriate; the selected method must fit the expense and applicable rules. (revenuquebec.ca)

Cost	Units recorded	Business basis	Personal basis	Evidence retained
Mobile service	Calls, airtime or other defensible usage measure	Work-related use	Private use	Bills, usage review and method note
Internet	Relevant users, activities or measured usage	Supported work share	Household share	Plan invoices and allocation explanation
Vehicle	Business and total kilometres	Documented business trips	Other kilometres	Trip dates, destinations, purposes and odometer readings (canada.ca)
Home workspace	Floor area and relevant use periods	Qualifying business area/use	Remaining area/use	Floor plan, use log and provincial worksheet

The log records evidence; it does not override category-specific law. Ask the accountant which measurements support the particular expense before investing effort in an unsuitable log. Organized review files are a professional-workflow objective, not a reason to assume that every recorded amount qualifies. (bccpa.ca)

Finally, maintain a **cash forecast** separately from the tax schedules. Futurpreneur's template includes startup costs, financing and sales forecasts. (futrpreneur.ca) A budget should show the gross payment when due and any anticipated recovery separately, because cash-flow planning concerns the timing of money entering and leaving the business. (futrpreneur.ca)

Implications and Future Directions

The central process improvement is to preserve information before it becomes a year-end reconstruction exercise. BDC's recommendation to enter transactions promptly and arrange regular professional review supports a recurring control cycle: record, classify, reconcile and resolve exceptions. (bdc.ca) (bdc.ca) CFIB

and UBC similarly emphasize accessible records and the owner's responsibility for supporting documents. (cfib-fcei.ca) (sba.ubc.ca)

Do not combine these accounting concepts:

- **Deduction:** an amount reducing business income under applicable rules.
- **ITC or ITR:** recovery of eligible consumption tax through the relevant return.
- **CCA:** the asset-based deduction route requiring classification and timing review.
- **Reimbursement:** a separate payment whose treatment depends on the arrangement.
- **Cash payment:** the amount leaving the account, which may include several components.

These distinctions should be reflected in the engagement instructions. CPABC's discussion of document categories illustrates why the owner and adviser should agree on deliverables and access to the accounting records. (bccpa.ca) Quebec's CPA Order likewise recommends identifying business needs before choosing a professional. (cpaquebec.ca) The resulting question is concrete: who decides the classification, records the tax recovery and maintains the supporting schedule?

Source-date discipline matters as well. The available TP-80 page listed the **2025-10 edition** when checked for this report. That is not a representation that a finalized 2026 tax-year form was available. (revenuquebec.ca) The provincial home-office and meal figures above come from the available **2025-12** guide and require a check for subsequent changes. (revenuquebec.ca) Before preparing the relevant return, recheck the official form, instructions and applicable legislative changes. General business-support services can help identify administrative obligations or obtain specialist referrals, but do not replace transaction-specific tax advice. Quebec's startup service and Québec International's expert-support service illustrate those complementary roles. (quebec.ca) (quebecinternational.ca)

Frequently Asked Questions (FAQs)

Can a non-registrant deduct a legitimate business expense?

Registration for consumption tax and income-tax deductibility are separate questions. The income-tax starting points remain income-earning purpose and reasonableness. The registered purchaser's ITC formula has its own statutory conditions. (legisquebec.gouv.qc.ca) (legisquebec.gouv.qc.ca) (laws-lois.justice.gc.ca)

Does a QST charge on software always create an ITR?

No. Revenu Québec says QST charged under the specified registration system by an NR-number supplier cannot be claimed as an ITR. A general-system registrant should provide its TQ number before purchase; an incorrectly charged amount should be addressed with the supplier. (revenuquebec.ca)

Can registration recover every earlier expense?

No blanket claim should be made. Revenu Québec identifies qualifying services supplied after registration and certain post-registration rent periods. If you were a small supplier immediately before registration, you can also claim ITCs and ITRs for property held immediately before registration for consumption or use in your

commercial activities. As a rule, these claims equal the property's basic tax content at registration. ([Revenu Québec](#)) Earlier transactions need their own new-registrant analysis. ([revenuquebec.ca](#))

How should an accountant be selected?

Define the engagement and identify the unresolved GST, QST, home-office or capital questions. The Quebec CPA Order provides a directory and directs readers to its membership roll to verify professional authorization. ([cpaquebec.ca](#))

Conclusion

The useful purchase-time decision is a sequence, rather than a list of merchants or popular deductions. Establish the purchaser and business purpose, identify the period receiving the benefit, determine whether the purchase is current or capital, separate personal use, and calculate consumption-tax recovery independently. The federal anchors remain income-earning purpose and reasonableness. ([laws-lois.justice.gc.ca](#)) ([laws-lois.justice.gc.ca](#))

The bookkeeping record should preserve the gross invoice, the evidence supporting its treatment and the resulting expense or asset cost. It should also show which taxes were recovered, which amounts remain pending, and which decisions require professional judgment. A classification question left visible can be resolved; one hidden inside a convenient category can be missed.

For Montreal freelancers, workspace invoices provide a repeatable test of that discipline. The calculation should explain the cash payment, eligible recovery and income-tax amount without double counting. The same framework can then be applied carefully to mobile service, professional advice and equipment, while respecting their different rules.

The practical next step is a current transaction register and a short monthly exception list. Record details promptly, as BDC recommends, and define the questions an adviser is being engaged to answer, consistent with the Quebec CPA Order's guidance. ([bdc.ca](#)) ([cpaquebec.ca](#)) That produces a reviewable accounting trail and a more useful professional conversation when the facts extend beyond a straightforward current business expense.

Source links

Links cited in this article, in order of first appearance. Full addresses are provided for readers using extracted text.

1. <https://www.legisquebec.gouv.qc.ca/fr/version/lc/l-3?code=se:128&historique=20261013&langCont=en>
2. <https://www.legisquebec.gouv.qc.ca/fr/version/lc/l-3?code=se:420&historique=20261013&langCont=en>
3. <https://www.legisquebec.gouv.qc.ca/fr/version/lc/l-3?code=se:133&historique=20261013&langCont=en>
4. <https://laws-lois.justice.gc.ca/eng/acts/E-15/section-148.html>
5. <https://www.revenuquebec.ca/en/businesses/consumption-taxes/gsthst-and-qst/itcs-and-itrs/claiming-itcs-and-itrs/operating-expenses/>
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THE PUBLISHER

About 2727 Coworking

2727 Coworking is a Montreal workspace and business-address provider. We serve people who need a place to focus, meet, run a small business or establish a professional mailing presence. Our website offers English and French information about workspace options and services, alongside educational resources for operating a business in Canada.

A workspace that fits the day

Our workspace options include private offices, day passes and desks, and a conference room. These formats help individuals and teams compare a dedicated office with more flexible ways to work or hold a meeting. Prospective members can explore the virtual tour, review current pricing and book a visit before choosing a workspace.

Business addresses and mail

2727 Coworking provides business-address and virtual-mailbox services. Our resources explain the documents and practical questions involved, including guidance for people outside Canada. Service eligibility, included features, availability and access arrangements should be confirmed on the applicable service page or with our team.

Resources for Canadian small businesses

We publish guides, research and planning tools about workspace decisions, business addresses and starting a business in Canada. Our incorporation research includes information for people inside Canada and abroad, with jurisdiction-specific material to help readers identify the next questions to investigate. These educational resources complement our workspace and address services; they are not individualized legal, tax or immigration advice.

Visit or contact 2727 Coworking

Explore [private offices](#), [day passes and desks](#), [the conference room](#), [business addresses](#) and [virtual mailboxes](#). [Book a visit](#) or [contact the team](#) to discuss your needs.

A business address alone does not establish tax residence, immigration status, banking approval or eligibility for a government program.

Website: <https://2727coworking.com>

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