

8. That the criteria for professionalism be incorporated into an Interpretation Bulletin.
9. That the professionalism test define reasonable expectation of profit in the context of the visual arts and writing.
10. That the professionalism test de-emphasize the timing of profits and include the existence of revenue as only one of a number of other criteria.
11. That all losses resulting from direct artistic or writing expenses be fully deductible.
12. That indirect expenses normally carried by a taxpayer in any event be deductible only to the point where they reduce revenue to nil.
13. That Revenue Canada utilize the criteria of professionalism as an interpretative aid.
14. That if that is not feasible, the government amend the *Income Tax Act* to permit the flexibility which would result from the application of the criteria.
15. That Revenue Canada be willing to assign a nil value to the inventory of professional visual artists.
16. That consideration be given to statutory changes to permit artists to use the modified accrual system at their option.

#### **PERFORMING ARTISTS**

17. That Revenue Canada revise IT-312 to reflect the *Mermaid* case and clarify the role of duration in a contract.
18. That the criteria listed in the Bulletin indicating employment and self-employed status be revised.
19. That factors in the Bulletin allegedly indicating employment status but in fact essential to the organization of any group of performers, employees or not, be excluded.
20. That the assumption of a heavy burden of expenses create a presumption of self-employment for all performing artists.
21. That the cost of music, acting or general lessons be deductible for self-employed performers even if unrelated to a particular role.
22. That section 8 of the *Income Tax Act* be amended to allow deductions of all expenses and capital cost allowance incurred by symphony musicians for the purchase and upkeep of their musical instruments.
23. That performing artists be eligible for unemployment insurance coverage regardless of their status for taxation purposes.