Gondaliya CPA
Your Growth Partner

Catch-Up Filing Checklist

Ten checks before you file

Gondaliya CPA Professional Corporation | Registered Ontario CPA Firm

Work through these before you file a single return.
Scope first. File second. Never the reverse.

- [ ] 1 **Open years listed**
  Year by year, not "a few years behind".
- [ ] 2 **Both dates fixed**
  Balance-due day and filing deadline.
- [ ] 3 **CRA contact established**
  General letter, demand, or nothing at all.
- [ ] 4 **Disclosure question answered**
  Before a single return is filed.
- [ ] 5 **Penalty computed**
  Against the 17% ceiling, per year.
- [ ] 6 **GST/HST status checked**
  Registered? Returns behind?
- [ ] 7 **Payroll scoped**
  Wages paid means T4s were due.
- [ ] 8 **Shareholder loan reviewed**
  Outstanding across two year-ends?
- [ ] 9 **Capital vs current decided**
  Nature of the outlay, not its price.
- [ ] 10 **Rate matched to year-end**
  A 2022 year is not taxed at 2026 rates.

PRO TIP

An unprompted disclosure cancels 100% of penalties and 75% of the interest. Ask before you file.

647-212-9559 · info@gondaliyacpa.ca
gondaliyacpa.ca/consultation

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