

ITC Claim Checklist

Ten checks before every filing

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Work through these before each GST/HST filing.
Invoice, allocation, clock.

- ☐ **1 Registration confirmed**
You must be registered to claim.
- ☐ **2 Supply mix classified**
Taxable, zero-rated or exempt.
- ☐ **3 Invoices checked**
Supplier registration number present.
- ☐ **4 Supplier registered**
Unregistered means nothing to recover.
- ☐ **5 Allocation documented**
A reasonable method, applied the same.
- ☐ **6 Capital property tested**
Majority use, not proportional.
- ☐ **7 Vehicle cap applied**
Passenger vehicles are limited.
- ☐ **8 Meals adjusted at year end**
50%, in the final period.
- ☐ **9 Rate matched to place of supply**
Province decides the rate.
- ☐ **10 Claim periods tracked**
Four years, or two if specified.

PRO TIP

Most denials are documentation.
Check the invoice at the counter.

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

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