Gondaliya CPA
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Overdue Returns Planning Checklist

Gondaliya CPA Professional Corporation · Registered Ontario CPA Firm

Twelve things to settle before the returns go in

For incorporated businesses in Canada. Current to 6 November 2026.

- [ ] **Confirm which years are actually outstanding**
  Against the record, not from memory.
- [ ] **Find the last return that was filed**
  Every later year builds on its closing figures.
- [ ] **Download bank statements for every unfiled year**
  Every account, including closed ones.
- [ ] **Export the accounting file, not a PDF report**
  A report hides the entries behind it.
- [ ] **Do the planning before anything is filed**
  Afterwards most of the choices are already made.
- [ ] **List shareholder draws and repayments with dates**
  The item most often left unreconciled.
- [ ] **Check the GST/HST position for the same years**
  A separate filing with separate penalties.
- [ ] **Check payroll remittances and the slips issued**
  They have to agree with what was deducted.
- [ ] **Separate personal from corporate spending**
  One account for everything is the costly pattern.
- [ ] **Collect every CRA letter, opened or not**
  Dates on them decide what happens first.
- [ ] **Agree the fee before any work begins**
  Fixed and annual, shown before tax.
- [ ] **Settle who deals with CRA if they write**
  Representation should be in the engagement.

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