



Year-End Planning Checklist

Ten checks before your year-end closes

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Work through these across the year, not in April.
Is that decision still open, or already closed?

- ☐ **1 Review booked early**
Two to three months before year-end.
- ☐ **2 Income projected**
Against the \$500,000 business limit.
- ☐ **3 Passive income checked**
The grind starts at \$50,000, not \$150,000.
- ☐ **4 Association confirmed**
One limit across the group, not one each.
- ☐ **5 Equipment commissioned**
Available for use, not merely purchased.
- ☐ **6 Bonus declared**
Before year-end, paid within the period.
- ☐ **7 Write-offs supported**
Bad debts and obsolete stock, with evidence.
- ☐ **8 CCA claim chosen**
A maximum, not an obligation.
- ☐ **9 CDA balance checked**
That portion may come out tax-free.
- ☐ **10 Balance date diarised**
Two or three months, not at filing.

PRO TIP

The year-end date closes the window.
After it, you are reporting, not planning.

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