Catch-Up Filing Checklist

Get neglected years ready for your T2

Gondaliya CPA Professional Corporation · Toronto, ON

Please work these for each neglected year, oldest first. Closing balances become the next year's opening balances, so the years must be caught up in sequence to file accurately.

- [ ] **1 Gather statements**
  Bank and credit card records for each year.
- [ ] **2 Collect invoices and receipts**
  Sales invoices and expense receipts with proofs.
- [ ] **3 Reconcile AR and AP**
  Complete receivable and payable entries.
- [ ] **4 Verify payroll remittances**
  Match remittance reports to payments made.
- [ ] **5 Categorize expenses**
  Code costs to the correct accounts under CRA rules.
- [ ] **6 Fix loans and CCA**
  Reconcile the shareholder loan; recalculate CCA.
- [ ] **7 Reconcile GST/HST to T2**
  Match reported income, then build a trial balance and file.

PRO TIP

If years are unfiled and the CRA hasn't contacted you, the Voluntary Disclosures Program may reduce penalties.

What happens next

1 Free consultation
We assess the years and set a flat fee.

2 We catch up
Reconstruct, reconcile, and correct in order.

3 File clean
Sign off and file, oldest year first.

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