Correction Route Checklist

Ten questions that decide amendment or disclosure

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Work through these ten before your consultation. The route is chosen once per matter and cannot be revisited, so the assessment comes before any form.

- [ ] **1 Any CRA contact yet?**
  An audit or notice closes the disclosure route.
- [ ] **2 Date of the assessment**
  The three-year clock runs from that notice.
- [ ] **3 Age of the error**
  VDP needs more than one year past due.
- [ ] **4 Type of error**
  Reclassification, or income never reported?
- [ ] **5 Penalty exposure**
  Could penalties or interest attach to it?
- [ ] **6 Every affected year**
  List them all, not just the recent ones.
- [ ] **7 Other tax accounts**
  GST/HST and payroll, not only the T2.
- [ ] **8 Original filed returns**
  So the corrected figures can be compared.
- [ ] **9 Supporting records**
  Invoices, bank statements, contracts, payroll.
- [ ] **10 Amount owing estimate**
  Tax plus interest, before anything is filed.

PRO TIP

Answer question four honestly before anything else.
Adding unreported income and reclassifying an existing figure take opposite routes.

What happens next

1. Route assessed
2. Fixed fee quoted
3. Filed and represented

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