Osteopath Compliance Checklist

Ten checks before the CRA asks

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Work through these before a review, not during one.
Your regulatory status decides the GST/HST answer.

- [ ] 1 **Status confirmed**
  GST/HST position settled for your practice.
- [ ] 2 **Threshold tracked**
  Taxable revenue across four quarters.
- [ ] 3 **Registered on time**
  Effective the day after crossing it.
- [ ] 4 **Revenue separated**
  Treatments, products and courses tracked apart.
- [ ] 5 **Credits apportioned**
  Claimed only against taxable activity.
- [ ] 6 **Associates classified**
  Control, tools and risk tested, not the label.
- [ ] 7 **Payroll remitted**
  Deductions sent on the assigned schedule.
- [ ] 8 **Slips issued**
  T4 and T4A prepared by February 28.
- [ ] 9 **Records kept**
  Mileage logs, floor plans and agreements.
- [ ] 10 **CRA mail opened**
  Letters answered before deadlines pass.

PRO TIP

Manual osteopathy is generally taxable in Ontario. Registering late means paying tax you never collected, out of margin already earned. Check early.

What happens next

1. Records reviewed
2. Flat fee quoted
3. Filings current

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