

Restaurant Cleanup Checklist

Ten checks before the CRA does them for you

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Work through these ten before your consultation. Every one of them is visible within a month, and every one of them is cheaper to fix than to be assessed on.

- ☐ **1 POS to deposit reconciliation**
Matched monthly, with variances explained.
- ☐ **2 Daily cash variance**
Tracked and kept within 0% to 3%.
- ☐ **3 Payroll remittance dates**
Every one on time, none missed.
- ☐ **4 Tip records**
Controlled and direct tips split clearly.
- ☐ **5 Personal spending**
None running through the corporate accounts.
- ☐ **6 Shareholder loan balance**
Documented, with written terms.
- ☐ **7 Inventory counts**
Monthly at minimum, matched to purchase orders.
- ☐ **8 Delivery platform sales**
Recorded gross, commissions expensed.
- ☐ **9 Six years of records**
Complete and retrievable on request.
- ☐ **10 Past filings reviewed**
Errors identified before any review begins.

PRO TIP

The Voluntary Disclosures Program only works before a review has started. Once the CRA makes contact, the relief is gone and the penalties apply in full.

What happens next

- 1** Books reviewed
- 2** Fixed fee quoted
- 3** Filings corrected

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