

Retirement Home Checklist

Ten checks for your facility

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Work through these monthly, not once a year.
The fee schedule decides most of your GST/HST position.

- ☐ **1 Fee schedule classified**
Every line marked exempt or taxable, with reasons.
- ☐ **2 Allocation documented**
Written ITC method, applied consistently.
- ☐ **3 Deposits reclassified**
Liabilities until the service is provided.
- ☐ **4 Subsidies treated**
Decided under section 12(1)(x) on receipt.
- ☐ **5 Self-supply modelled**
Calculated before a build or conversion completes.
- ☐ **6 Renovations split**
Betterment capitalised, repairs expensed.
- ☐ **7 Payroll reviewed**
Shift premiums, on-call hours and agency staff.
- ☐ **8 Workers classified**
Support staff status decided and documented.
- ☐ **9 Personal spending out**
Shareholder benefit exposure reviewed.
- ☐ **10 Records retained**
Six years from the filing date.

PRO TIP

Claiming full input tax credits while reporting only exempt supplies is a visible inconsistency. Document the allocation method first.

What happens next

- 1 Fees reviewed
- 2 Flat fee quoted
- 3 Filings current

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