

Tire Shop Checklist

Ten checks before you file

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Work through these across the year, not in April.
Capital or current is the call that drives the rest.

- ☐ **1 Capital line drawn**
Repairs separated from capital purchases.
- ☐ **2 Asset register built**
Equipment and vehicles with dates and CCA class.
- ☐ **3 Classes assigned**
Class 8, Class 10 or Class 13 per item.
- ☐ **4 In-service dates recorded**
Available-for-use confirmed before claiming.
- ☐ **5 Base-year logbook run**
Full twelve months of trip-level records.
- ☐ **6 Business use calculated**
Business kilometres over total kilometres.
- ☐ **7 Inventory counted**
Tires valued consistently, not estimated.
- ☐ **8 Storage deferred**
Prepaid seasonal fees spread over the period.
- ☐ **9 Benefits reviewed**
Standby and operating charges on shop vehicles.
- ☐ **10 Records retained**
Six years from the filing date.

PRO TIP

A monthly mileage total is not a logbook. Record each trip with date, purpose and odometer, or the percentage cannot be proven.

What happens next

- 1** Assets reviewed
- 2** Flat fee quoted
- 3** Return filed

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