

179 days. 18 months. The 15th. Three dates, three outcomes.

Ten checks before your firm closes the year.

☐ **Accrued pay cleared by day 179**

ITA 78(4). 28 June for a Dec year-end.

☐ **SR&ED diarised at 18 months**

s.37(11). No relief for a late claim.

☐ **Payroll remitter band confirmed**

15th of the following month, usually.

☐ **Unbilled work scheduled**

WIP is income under s.10(5).

☐ **Holdback terms on file**

Receivable when certified, not before.

☐ **Provisions added back**

ASPE 3110 on, 18(1)(e) off.

☐ **Each site tested under 6(6)**

File the TD4 where it qualifies.

☐ **T4A issued above \$500**

For subcontractor service fees.

☐ **Schedule 5 allocation prepared**

Reg 402, 50/50 formula.

☐ **Records held six years**

From the year-end, not the filing date.

**Half-year rule suspended for property
acquired after 31 December 2024.**