

Land Surveying Checklist

Ten checks before you file

Gondaliya CPA Professional Corporation | Registered Ontario CPA Firm

Work through these before your year closes.
Class, disposition, timing.

☐

1

Asset register current

One row per instrument, with serial number.

☐

2

Classes assigned correctly

Class 8, 50 and 12 — never Class 53.

☐

3

Available-for-use dated

Not the invoice date.

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4

Freight and calibration capitalised

Recalibration expensed as a repair.

☐

5

Trade-ins recorded

Fair market value proceeds, not a discount.

☐

6

Recapture checked

Where a class balance goes below zero.

☐

7

Vehicle ceiling applied

\$39,000 for 2026 acquisitions.

☐

8

Work in progress valued

No section 34 election for surveyors.

☐

9

Crew status decided

On the facts. T4 or T4A by end of February.

☐

10

Remitter type confirmed

Quarterly needs AMWA under \$3,000.

PRO TIP

Survey drones belong in Class 8 at 20%.
Class 53 is manufacturing equipment.

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