Dealer Planning Checklist

Ten checks before your year closes

Gondaliya CPA Professional Corporation | Licensed Ontario CPA Firm

Work through these before the year end.
The loan, the stock, the demos.

- [ ] **1 Shareholder loan reviewed**
  Window runs from the loan year.
- [ ] **2 Write-down basis settled**
  Unit by unit, with evidence.
- [ ] **3 Inventory counted and signed**
  Lower of cost and realizable value.
- [ ] **4 Demo unit logs kept**
  Date, rider, purpose, as it happens.
- [ ] **5 Bonus paid, not just booked**
  Within 179 days of year end.
- [ ] **6 Equipment available for use**
  Before the year closes, for the claim.
- [ ] **7 2026 incentive checked**
  Anything acquired after 2024.
- [ ] **8 CCA claim chosen**
  A maximum, not a default.
- [ ] **9 Floor plan reconciled**
  Monthly, with curtailments recorded.
- [ ] **10 SBD grinds monitored**
  Capital and passive income.

PRO TIP
Unsold stock deducts nothing.
Plan in month eleven.

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