

Include it, reserve it, add it back. Accrual only.

Ten checks before your subscription business files.

- ☐ **Prepayments included under 12(1)(a)**
All of it, when received.
- ☐ **20(1)(m) reserve calculated**
Subscribers, boxes owed, value each.
- ☐ **Reserve added back and re-claimed**
12(1)(e) the following year.
- ☐ **Accrual basis used**
Cash method is farming and fishing only.
- ☐ **Box contents reviewed for zero-rating**
Basic groceries, Schedule VI Part III.
- ☐ **GST/HST timed to ETA 168**
Earlier of paid and due.
- ☐ **Instalments on the last day**
Month or quarter — ITA 157.
- ☐ **Balance paid two months after year-end**
Three for an eligible CCPC.
- ☐ **Credits and gift cards held as liabilities**
Revenue only on redemption.
- ☐ **Bad debts: 20(1)(p) plus ETA 231**
Recover the tax you remitted.

Intangibles go to Class 14.1 at 5%.

Eligible capital property ended in 2017.