

Reserve the storage. Exclude the duty.

Ten checks before your 3PL files.

- ☐ **Storage schedule built**
Billed versus served, by contract.
- ☐ **20(1)(m) reserve claimed**
On the return, not just in the books.
- ☐ **Client goods off the balance sheet**
Bailment. Only the fee is income.
- ☐ **Racking in Class 8 or 13**
Never Class 43 — that is M&P.
- ☐ **Leasehold work straight-line**
Lease plus first renewal, 5 to 40 yrs.
- ☐ **Importer of record confirmed**
Check the B3 before claiming.
- ☐ **Customs duty excluded**
It is landed cost. Never an ITC.
- ☐ **Remittance band checked**
Four bands, not two.
- ☐ **Provincial split 50/50**
Revenue and salaries. Reg 402.
- ☐ **Provisions added back**
ITA 18(1)(e) until incurred.

Pay the corporate balance at two months — not with the return.