

File 15 June. Pay 30 April. Reserve the packages.

Ten checks before your practice files.

- ☐ **Filed 15 June, paid 30 April**
The dates are not interchangeable.
- ☐ **Corporate balance at two months**
Three only for an eligible CCPC.
- ☐ **Package schedule maintained**
Sessions sold, delivered, remaining.
- ☐ **20(1)(m) reserve claimed**
12(1)(a) puts it in. The reserve takes it out.
- ☐ **Invoiced revenue, not deposits**
It must reconcile to GST/HST.
- ☐ **Home workspace tested both ways**
ITA 18(12) has two limbs.
- ☐ **Meals at 50%**
ITA 67.1, not section 67.
- ☐ **Associates classified, then slipped**
T4 or T4A by end of February.
- ☐ **\$30,000 tested on both routes**
Four quarters or one. ETA 148.
- ☐ **Records held six years**
From the year-end. ITA 230(4)(b).

**Zero-rated is not exempt — you still
recover the input tax credits.**