

Reserve the retainer. Charge the tax.

Ten checks before your return goes in.

- ☐ **Fee-timing schedule built**
Retainers, milestones, contingency.
- ☐ **20(1)(m) reserve claimed**
On the return, not just the books.
- ☐ **Contingency timed to entitlement**
Approval, not submission.
- ☐ **Unbilled work carried**
ITA 10(5) at year-end.
- ☐ **Threshold tested on both routes**
Four quarters, or one. ETA 148.
- ☐ **Charity clients charged GST/HST**
Your registration decides.
- ☐ **Place of supply applied**
Schedule IX, by recipient.
- ☐ **Disbursements grossed up**
Revenue in, cost out.
- ☐ **Computers in Class 50 at 55%**
Not Class 8.
- ☐ **Records held six years**
From the year-end. ITA 230(4)(b).

**File by 15 June — but pay the
balance by 30 April.**