

Report gross. Check the work location.

Ten checks before your return goes in.

- ☐ **Fee income separated from freight**
Reported gross, reconciled.
- ☐ **Offshore work location documented**
Reg 105 only for work in Canada.
- ☐ **Remittance band confirmed**
Reg 108. Four bands, not two.
- ☐ **Workspace tested on limb (a)**
Principal place. No exclusivity.
- ☐ **Area reduced for shared time**
Keep the calculation.
- ☐ **Computers in Class 50 at 55%**
No \$500 expensing rule exists.
- ☐ **Available-for-use confirmed**
Boxed equipment claims nothing.
- ☐ **Threshold tested on both routes**
Four quarters, or one. ETA 148.
- ☐ **Owner pay set correctly**
Salary deducts. Dividends do not.
- ☐ **Records held six years**
From the year-end. ITA 230(4)(b).

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