

Test (a). Class 50. Gross revenue.

Ten checks before your VA business files.

- ☐ **Workspace tested on limb (a)**
Principal place. No exclusivity.
- ☐ **Area measured, time adjusted**
Keep the calculation with the return.
- ☐ **No CCA on an owned home**
It can cost the residence exemption.
- ☐ **Computers in Class 50 at 55%**
No \$500 expensing rule exists.
- ☐ **Full first-year rate applied**
Half-year rule suspended after 2024.
- ☐ **Available-for-use confirmed**
Boxed equipment claims nothing.
- ☐ **Gross revenue, platform fee out**
Books must match the statement.
- ☐ **Non-resident work zero-rated**
0%, and the credits survive.
- ☐ **T4A issued above \$500**
Last day of February.
- ☐ **Records held six years**
From the year-end. ITA 230(4)(b).

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