Gondaliya CPA
Your Growth Partner

HR Consultant Tax Deduction Checklist

Gondaliya CPA Professional Corporation · Registered Ontario CPA Firm

Twelve things to settle before you file

For Canadian human resource consultants. Rules current to 2 November 2026.

- [ ] **Count your conventions before you register**
  Subsection 20(10) stops at two, with no exception for a good reason.
- [ ] **Check the convention location against the organiser**
  It must suit that organization's territorial scope, or it fails anyway.
- [ ] **Save the outline for every course you take**
  It is what answers the maintain-or-acquire question later.
- [ ] **Split training into current and capital**
  Maintaining is deducted now. A new qualification is Class 14.1 at 5%.
- [ ] **Ask every association for an itemised invoice**
  A single line cannot be routed, and most will itemise on request.
- [ ] **Keep the insurance portion of your dues**
  It is deductible as business insurance. 8(1)(i)(i) is the employee rule.
- [ ] **Send the charitable portion to the credit**
  Section 118.1 for an individual, 110.1 for a corporation. Not lost.
- [ ] **Test your home office under the first limb**
  Principal place of business, 18(12). Exclusivity is the other limb.
- [ ] **Put software where it belongs**
  Subscriptions are current. Class 12 purchases are halved in year one.
- [ ] **Log the purpose of each trip, not just the distance**
  And keep convention travel apart from client travel in the records.
- [ ] **Pay by 30 April even though you file by 15 June**
  Interest runs from 1 May regardless of the later filing date.
- [ ] **If incorporated, look hard at PSB exposure**
  No percentage test. 18(1)(p), the denied SBD, and 5% under s.123.5.

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