Gondaliya CPA
Your Growth Partner

T4 Year-End Filing Checklist

Gondaliya CPA Professional Corporation · Registered Ontario CPA Firm

Twelve checks before the 2026 T4 return goes in

Due Monday 1 March 2027, with the employee copies due the same day.

- [ ] **Count the slips, not the employees**
  One person with two T4s is two slips toward the five-slip threshold
- [ ] **Confirm which filing method you may use**
  Five or fewer may go on paper; six or more must be filed electronically
- [ ] **Diarise the last day of February**
  28 February 2027 is a Sunday, so the deadline moves to Monday 1 March
- [ ] **Reconcile the slips to the remittances**
  Boxes 16, 17, 18 and 22 against the twelve payments to the Receiver General
- [ ] **Agree the slips to the T4 Summary**
  A summary filed without the slips is treated as a return not received
- [ ] **Complete box 24 on every slip**
  Total EI insurable earnings, even where it equals box 14
- [ ] **Complete box 26 on every slip**
  Total CPP or QPP pensionable earnings, even where it equals box 14
- [ ] **Check each taxable benefit code**
  Code 30 board and lodging, 34 automobile personal use, 40 other benefits
- [ ] **Verify names, SINs and the business number**
  Exact as issued, and as registered with the CRA
- [ ] **Set the province of employment on each slip**
  It decides whether CPP or QPP applies to that employee
- [ ] **Send the employee copies on the filing date**
  Paper for departed employees and those on extended leave
- [ ] **File, then keep the confirmation number**
  Stored with the year-end file for the six-year retention period

Gondaliya CPA performs compilation engagements under CSRS 4200, which provide no assurance; audit and review engagements are referred out. We do represent clients through CRA audits.

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