



YEAR-END CHECKLIST for CORPORATE CLIENTS

- If accounting records are electronic, request a client portal to be activated and send through portal. Please indicate software package, specific version and password, if applicable. Provide summaries of all revenues and expenses by category for the fiscal year.
- Banking – For each business account, include:
 - Bank reconciliations.
 - Bank statements including cancelled cheques for fiscal year.
 - Copy of the subsequent month bank statement.
- Investments – copies of account statements for short-term deposits, trading summaries, if applicable.
- Accounts Receivable listing – indicate any client invoices unpaid at fiscal year-end. Indicate any client invoices that are not likely to be collectible.
- Accounts Payable – bills paid subsequent to year-end for expenses that were incurred prior to year-end.
- New asset purchases – copies of invoices for any new equipment, furniture, computers, leasehold improvements etc.
- New financing arrangements – include any loan agreements or other types of financing including interest rate.
- Include any new leasing arrangements entered into in the year.
- Donations – include official receipt for corporate donations, if applicable.
- HST (RT0001) – all correspondence from CRA regarding HST, including year-end return to be filed.
- Federal Corporate taxes (RC0001) – all statements, notices of assessment, and correspondence received in the year from CRA. Include a copy of the last corporate tax return filed.
- Payroll (RP0001) – all statements and total source deductions paid.
- Home office expenses, IF APPLICABLE. Provide totals for mortgage interest, utilities, home insurance, property taxes, repairs and maintenance. Include either:
 - Total square footage for the home and square footage used for business OR
 - Total number of rooms (excluding bathrooms) and total rooms used for business.
- Copies of any Directors Resolutions and/or updates to the Corporate Minute Book for the fiscal year.

- For new clients: A copy of Articles of Incorporation. Confirm Shareholder information (business owners, % owned, and SIN); authorized and issued shares of the corporation (include share register).