



P & D ACCOUNTING SERVICES LTD
SINCE 1998

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Dear Client,

We would like to remind you of the information required to complete your T2 Corporate Tax Return.

- Your Corporate taxes are due to be paid to the CRA and Provincial governments **three (3)** months after your fiscal year end
- Your T2 Corporate tax return is due to be filed with the CRA **six (6)** months after your fiscal year end
- Any T Slips (T4 wages, T5 dividends, T4A subcontractors) are prepared in February and filed by February 28

Please provide us with the following information for your fiscal year

- Any changes in contact information (Email, Phone, Address)
- Filed Provincial Annual Return (this is done at the Registry office)
- Bank statements
- Credit card statements
- Investment statements
- Sales invoices or documentation for revenue received

EXPENSE RECEIPTS FOR BUSINESS COSTS INCURRED

- Inventory or raw materials costs
- Equipment costs (including repairs and maintenance)
- Software required to operate your business activities
- Advertisement
- Website and development
- Professional, legal, and accounting fees (including ours)
- Meals and entertainment (please indicate on the receipt who you met with and why)
- Office expenses (small items)
- Training and professional development
- Travel expenses (please indicate reason for travel)
 - Accommodations
 - Meals
 - Transportation

PAYROLL

- Amounts paid to subcontractors
- Wages paid to employees (including shareholders)
- Benefit plan costs (e.g. extended healthcare plan)
- Names, SIN (or BN), addresses of employees or subcontractors

HEAD OFFICE:

- Square footage of home **and** office space
- Interest paid on mortgage **or** rent payments
- Property taxes
- Utilities
- Major repairs and maintenance
- Internet and cell phone expenses

INSURANCE AND PREMIUMS:

- Insurance on equipment and/or machinery
- Liability insurance
- Home or tenant insurance
- Automotive insurance
- Licenses and membership dues

AUTOMOTIVE EXPENSES:

- Mileage log for business use during the year
- License and registration
- Fuel and oil changes
- AMA or other roadside assistance
- Business parking
- Ratio of business use vs. personal use

OTHER ELIGIBLE EXPENSES

- Depreciation on asset (please provide purchase price and date)
**Any single item purchased over \$250.00*
 - Computers
 - Printers
 - Cell phones
 - Other
 - Tools
 - Equipment
- Gifts and promotions (please indicate reason and recipient)

You may have more expenses or different expenses than listed due to your specific line of work. This list is not inclusive of all allowable costs. Please always contact us if you are unsure of an expense.

FIRST TIME WITH US:

- Last filed T2 and related schedules
- Last corporate NOA
- Last financial statements prepared