



In order to complete the corporate year-end as economically and efficiently as possible, please provide the following:

- **Accounting data:** Accountant's Copy of your accounting file with file transfer and file access passwords; there is no need to send me the accounting data if I already have access to your cloud-based software. If you don't use QuickBooks or cloud-based software, please provide: Balance Sheet, Income Statement, General Ledger
- **Bank:** Bank statements and cancelled cheques for the year and the month following  
Bank reconciliation for each bank account at year end
- **Investments:** Monthly investment statements for the year; statement showing balance at year-end date
- **Accounts Receivable:** List of outstanding credit sales at year-end (identify any bad debts)
- **Loans Receivable:** Supporting documents showing terms and repayment schedules
- **Inventory:** Inventory on hand at year-end with cost and market value
- **Prepaid or deposits:** Listing of prepaid expenses (insurance, etc.) and deposits paid (rent, utility deposits, etc.)
- **Capital Assets:** Documents regarding capital assets acquired/sold during year (equipment, vehicles, real estate, etc)
- **Accounts payable:** List of outstanding bills for expenses incurred in the year but not paid at year end
- **Loans and leases payable:** Loan and lease documentation; statement showing balance at year end
- **Payroll:** T4 slips and summaries, CRA correspondence
- **HST/PST:** HST returns and CRA notices of assessment; PST returns if registered/selling outside of Ontario
- **Corporate income taxes:** Notice of Assessment from prior year; Statement of account showing balance
- **Shareholder:** Shareholder loan transactions and details (withdrawals, contributions); personal expenses paid by the business; business expenses paid by shareholder personally
- **Corporate legal information:** Minutes of meetings of Shareholders and Directors for significant events and resolutions passed during the year

Please arrange to drop off your information promptly after your year-end date as this is good business practice and also because government reporting returns (tax, T4s, HST, etc.) which are filed late are subject to late filing penalties and interest. Please call or email me at [lisa@lisaritchie.ca](mailto:lisa@lisaritchie.ca) to set up an appointment to bring in the year end documents. I look forward to working with you.