

Bateman MacKay

CPAs and Business Advisors

Year End Requested Items

Thank you for collecting and organizing your year end items. Please use the checklist below to arrange your documents and notify us of which items will be required for your year end submission.

There are two important deadlines to remember:

- If there are taxes owing, interest on the unpaid balance starts on the first day of the fourth month after the year end;
- Penalties are incurred on unpaid taxes which are not filed within six months.

As we require a minimum of four weeks to prepare year ends, please keep this in mind as the above dates approach. Please note, work is completed in the order that documents are received.

Bring in, or [safely and securely upload](#) only the documents indicated below.

Documentation Required	
<input type="checkbox"/>	Electronic copy of bookkeeping data, program name and version number, password where appropriate, and what backup software (and its version number) has been used
<input type="checkbox"/>	Trial balance
<input type="checkbox"/>	Bank statements with reconciliation report for the last month of the fiscal year
<input type="checkbox"/>	Investment certificates to support year end values
<input type="checkbox"/>	Copy of investment T3, T5 and T5013 slips received relating to the fiscal year
<input type="checkbox"/>	Aged receivable listing that balances to General Ledger; if any foreign receivables exist, please provide the balances in their functional currency
<input type="checkbox"/>	Inventory listing that balances to the General Ledger
<input type="checkbox"/>	Detail of property, plant and equipment bought, sold or traded, and any related loans
<input type="checkbox"/>	Working paper to support amortization / depreciation calculations
<input type="checkbox"/>	Bank statements to support bank loan values and/or lines of credit
<input type="checkbox"/>	Accounts payable aged listing that balances to the General Ledger; if any foreign payables exist, please provide the balances in their functional currency
<input type="checkbox"/>	Details of the pay period that includes year end to support the payroll accrual
<input type="checkbox"/>	Details of any shareholder transactions / drawings since the prior fiscal year end
<input type="checkbox"/>	Details of any change in share ownership and/or amendments to articles
<input type="checkbox"/>	Support for any other current and/or long term liabilities

<input type="checkbox"/>	Details of dividends paid / received during the fiscal year
<input type="checkbox"/>	Explanation of major fluctuations in revenue
<input type="checkbox"/>	Details of professional fees expense, if different in nature and amount to previous years
<input type="checkbox"/>	Details of repairs and maintenance expense, if significant
<input type="checkbox"/>	Explanation of major fluctuations in expenses
<input type="checkbox"/>	Details of anything unusual for the period
<input type="checkbox"/>	If there are life insurance premiums paid by the Company, please provide a copy of the coverage agreement and premium details

Points for Discussion

When do you want the work to be completed?

Any major changes in the business during the year?

Any significant events after the year end (lawsuit, change in business etc.)?

Any problems or peculiarities in bookkeeping?

Special attention needed for anything?