Your corporate year-end review

DRAFT REVIEW COPY - NOT FILED

Certified software completion required

This package is financial working papers, not a completed CRA T2 return.

Corporation	Éclat Corporate QA Inc.
Corporate tax account	123456789RC0001
Financial period	2025-01-01 to 2025-12-31
Province / territory	ON
Corporation type	Canadian-controlled private corporation
Resident in Canada	Yes
First corporate return	Yes
Confirmed filing due date	2026-06-30
Confirmed balance due date	2026-02-28
Preparation stage	Owner approved preparation
Copy state	Prepared review package
Generated	2026-11-13T05:46:52.396Z | Revision 3
Prepared by	Corporate QA Owner

What happens next

Review the financial statements and outstanding questions. Your accountant completes the applicable T2 return and schedules in certified software. Owner approval of this package is separate from filing authorization.

Corporate income tax payable: not calculated in this package. A known reconciliation subtotal is not taxable income or a tax liability.

Preparation checks

Review note: This package summarizes recorded payments and year-end adjustments. It does not calculate corporate tax or constitute a completed T2.

Review note: These financial worksheets are not a completed T2, Schedule 1 or filing file. Complete all applicable tax calculations, schedules, authorizations and filing in CRA-certified software.

Income statement working paper

Confirmed financial mappings. All amounts are CAD. These financial statements need the complete accrual records and year-end adjustments, including records outside the payment ledger.

GIFI	Financial statement item	Actual CAD	Whole CAD
8000	Trade sales of goods and services Income	1,000.00	1,000
8810	Office expenses Expense	100.00	100

Whole CAD rounds each displayed item to the nearest dollar for accountant review. This does not certify a software import or resolve rounding/reconciliation differences.

Financial statement totals

Income	CAD 1,000.00
Expenses	CAD 100.00
Book result	CAD 900.00

Book result is financial-statement income or loss before any required tax reconciliation. It is not taxable income.

Mapping and source trace

Office expenses | GIFI 8810 | CAD 100.00

Office paper supplier - recorded expense net of claimed ITC

Sales revenue | GIFI 8000 | CAD 1,000.00

Client design project - recorded net income

Balance sheet working paper

Opening and closing balances are explicitly entered financial statement information. Unknown is not zero. The app does not invent a cash, shareholder loan or retained earnings amount to balance the statement.

GIFI	Balance sheet item	Opening CAD	Closing CAD
1001	Cash asset	1,000.00	1,900.00
3500	Common shares equity	1,000.00	1,000.00
3600	Retained earnings/deficit equity	0.00	900.00

Balance checks - known subtotals

CAD	Opening	Closing
Assets	1,000.00	1,900.00
Liabilities	0.00	0.00
Equity	1,000.00	1,900.00
Difference: assets - liabilities - equity	0.00	0.00

A zero difference among known balances does not establish completeness when any required balance is unknown. Confirm complete opening and closing statements and the retained earnings movement.

Book and tax reconciliation working paper

Book adjustments

Adjustment / reference	Book result effect CAD

No entries recorded in this section.

Tax reconciliation review worksheet

Separately entered tax adjustments are review instructions. This worksheet does not determine Schedule 1 completeness, CCA, losses, credits, small business deduction eligibility or corporate tax payable.

Tax adjustment / reason	Direction	CAD

No entries recorded in this section.

Book result	CAD 900.00
Tax additions entered	CAD 0.00
Tax deductions entered	CAD 0.00
Known reconciliation subtotal	CAD 900.00

Known reconciliation subtotal only. Not taxable income. No final T2 tax calculation or completed tax schedules are generated by this package.

Review evidence and handoff

Review evidence applies to the saved preparation snapshot. It is not a filing receipt or T183CORP authorization.

Accountant review

Current preparation evidence

Name	Corporate QA Accountant
Recorded at	2026-11-13T05:45:27.140Z

Checked synthetic supporting invoices, reviewed tax amounts, financial mappings, both balance-sheet equations and year-end checklist. Complete final tax schedules in certified software.

Owner approval

Current preparation evidence

Name	Corporate QA Owner
Recorded at	2026-11-13T05:45:28.352Z

Saved year-end checks

Preparation check	Snapshot status
Bank and credit-card records reconciled	Confirmed
Unpaid invoices, bills and timing adjustments checked	Confirmed
Capital assets, disposals and CCA reviewed	Confirmed
Shareholders, loans and dividends reviewed	Confirmed
Opening and closing balances supplied	Confirmed
Financial statements and tax adjustments reconciled	Confirmed

Handoff boundary

Use the matching financial-data CSV and complete source JSON as accountant working papers. Verify the destination software import layout before importing. Complete all applicable return schedules, provincial obligations and tax calculations in certified software, then obtain the required authorization before filing.

The GIFI 141 notes checklist, CCA schedule, provincial returns, electronic return file and CRA submission are not completed by generating this package.

Supporting records and provenance

2 payment records are preserved in this snapshot. Source labels and IDs may be shortened in this PDF; the matching source JSON preserves complete record details, versions and document links.

Client design project | CAD 1,130.00

2025-08-14 | Reviewed tax details | Record bb601d6b-07c7-4055-a3fe-85b9632bd8dc | payment v1 / tax v1

No linked original document recorded.

Office paper supplier | CAD -113.00

2025-08-14 | Reviewed tax details | Record eb3b6ab6-3dd1-4817-b9b0-308fd710f27b | payment v1 / tax v1

No linked original document recorded.

Snapshot details

Artifact ID	3275a878-83b2-4868-a75d-fc82dd331356
Return revision	5
Mapping	folio-t2-financial-v1

Source fingerprint: d598206296593278868da51cd8cb0c525614d7bc12abe64a79e2a27690688603

Copy fingerprint: 39e062996d0f8c8936e3d2431b1b9118858b613412db020c2fe630399a6cd380

Guidance and limitations

CRA GIFI guide and item definitions:
https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4088/general-index-financial-information-gifi.html

CRA certified T2 preparation software:
https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/corporations/corporation-income-tax-return/completing-your-corporation-income-tax-t2-return/using-tax-preparation-software.html

Financial preparation worksheets only. This is not a completed T2 return, a completed Schedule 1, a certified tax-software file or evidence of filing.

The income statement starts with recorded payments. Confirm all accruals, complete financial statements, balances and year-end adjustments before accountant sign-off.

Mapping suggestions are not confirmed classifications. The selected GIFI catalogue is limited; unsupported financial items require additional accountant working papers and certified software.

Entered tax additions and deductions are working-paper decisions, not automatic findings of deductibility, CCA, loss eligibility or taxable income. Corporate tax payable remains unknown.

Original cent amounts are preserved. Whole-dollar worksheet figures are rounded independently and may require accountant-reviewed rounding adjustments in the final software.

Complete all applicable schedules, financial-statement notes, provincial returns and T183CORP authorization in the appropriate certified filing workflow. No return has been transmitted, accepted or paid.

Download the matching source JSON for all checks, complete notes, accounting mappings, adjustments, review evidence and source lineage. This PDF displays bounded excerpts only.