

## **T4/T5 Checklist**

**Please provide:**

- A backup of your data file if your payroll records are computerized.
- Copy of the Canada Revenue Agency statement of account for source deductions which shows the total payroll remittances made for the 2025 calendar year (including your January 2026 payment for December 2025).
- Ensure we have details of all employees as follows:

Name (first, last)	SIN #	Apt #	Street	City	Province	Postal Code	# of weeks worked in a year	Dental coverage is available. Y/N See Employee Summary

- Each employees' payroll summary should include the following information:
  - Name/SIN #
  - Gross salary/wages
  - CPP Deduction
  - CPP2 Deduction
  - EI Deduction
  - Income tax deductions
  - Other deductions (if any):
    - RPP Contributions
    - RPP/DPSP Registration #
    - Union dues
    - Charitable donations
  - Employment commissions included in gross salary/wages
  - Taxable benefits (see below)

## **T4/T5 Checklist (cont'd)**

For personal use of employer's automobile:

- 1) Personal kms & Total kms \_\_\_\_\_
- 2) If owned, the original vehicle cost (including HST) \_\_\_\_\_
- 3) If leased, - monthly lease payment (including HST)
  - Term of lease \_\_\_\_\_
  - Down Payment \_\_\_\_\_
  - Manufacturer's suggested retail price \_\_\_\_\_

- Please provide a copy of vehicle purchase or lease agreement, if available
- For other taxable allowances and benefits, please provide details with amounts.

Consider the following types of benefits:

- 1) Group term life insurance \_\_\_\_\_
- 2) Municipal officer's expense allowance \_\_\_\_\_
- 3) Flat rate automobile allowance \_\_\_\_\_

If the above provided space is not enough, please use additional paper for the information.

Details of any dividends paid in the year