



Information Required in Order to Complete the Fiscal Year End Financial Statements and Tax Returns:

If you use a computer accounting program, we are able to obtain much of the information we require from a back up file as at your company's **YEAR END DATE**. Please indicate which version of accounting software you are using, your user name and password. We can read data from 3.5" diskettes, CD's and USB Memory Sticks.

In order to complete the year-end financial statements and tax returns, we will require the following specific information for the fiscal year end. **Please note that some of these items may not apply to your organization.** If you are unsure as to which items do not apply, please do not hesitate to contact us. We will only require information which applies to the current fiscal period, and will not require copies of documents already supplied to us.

- a) Detailed Trial Balance: a hard copy of the trial balance as of your company's **YEAR END DATE**.
- b) Detailed Accounts Receivable Aged Trial Balance.
- c) Analysis of any Allowance for Doubtful Accounts
- d) Bank Reconciliation's for year-end
- e) Copies of the last bank statement of the fiscal year, and first bank statement of the following month.
- f) Listing of any deposits at the fiscal period end. (eg. rent, utilities)
- g) Analysis of any inter-company transactions and/or debts.
- h) Listing of inventory as of the fiscal year (if any) along with value at the lower of cost or fair market value.
- i) Fixed assets additions and disposals by class: eg. computer equipment, software, office furniture & equipment, leasehold improvements, and Fixed Asset Continuity Schedule showing opening balance, additions, and disposals by class.
- j) Leases - copies of all leases in effect, if we do not already have copies from previous years.

- k) Insurance - copies of all insurance policies in effect including any life insurance policies held by the organization on its shareholders
- l) Detailed Aged Accounts Payable Trial Balance
- m) Complete copies of the Minutes
- n) Articles of Incorporation and any amendments
- o) Copies of Bank Agreement(s)
- p) Copies of T-4 Summaries
- q) Copies of the remittance to Revenue Canada of any payroll withholdings
- r) Copies of any loan agreements.
- s) Copies of any tax assessments & income tax remittances to Revenue Canada
- t) Copy of WCB, and EHT statements
- u) Meals & Entertainment Expense segregated in the accounts (ie. Separate from travel expenses as well)
- v) Copy of last GST and PST statements & remittances.
- w) Listing of any deposits received from customers as of the fiscal period end.
- x) Copies of the cash disbursements and cash receipts journals for the last month prior to year-end, and the first month subsequent to year end. (May be examined on site if too voluminous).
- y) Dividends paid during the period & T-5 Summary if applicable

Thank you for providing us with the opportunity to be of service and for your cooperation in providing us with this information.

Please do not hesitate to contact this office should you have any further questions.

Yours truly,

Rumley & Chaggares
Chartered Accountants
Professional Corporation