

January 5, 2026

### **Preparation of 2025 T4 and/or T5 slips**

Our records indicate that we prepare annual T4 and/or T5 slips for you and/or your business. Canada Revenue Agency's ("CRA") deadline for filing these reports is February 28, 2026.

**To provide us with sufficient time to meet this deadline, we ask that you forward your 2025 payroll records to us as soon as possible, and no later than January 16, 2026.**

*Please note, if you have already sent your information to us, we thank you and please disregard this letter. If we have a payroll/dividend schedule set up for you, please confirm that there have been no deviations from the schedule and if you made any RRSP contributions directly from your company.*

### **T4 Payroll Records**

For each employee we will require the following information:

- Personal information - name, address, social insurance number and birth date (if the employee turned 18 or 65 during the year),
- Payroll information - gross wages, CPP, CPP2), EI, income tax, other deductions and net pay,
- The total amount of taxable benefits paid for each employee. E.g.: life insurance or gifts over \$500. If you are unsure whether a specific benefit is taxable, please contact our office.
- Confirmation if you or any employees were **eligible** on December 31, 2025, to access any dental care insurance or dental coverage of any kind.

### **T5 Dividend and Interest Payments**

For each individual, corporation or trust who received dividends or interest from your company, please provide the following information:

- Name and the total dollar amount paid.

### **WorkSafe BC**

If you would like us to complete the WorkSafe BC annual report on your behalf, please forward the form to our office.

### **Employer Health Tax (EHT)**

The employer health tax is an annual tax on remuneration paid to employees in a calendar year. If your corporation, and all associated Corporation's, total gross wages is under \$1,000,000 then there is likely no EHT filing requirement. If you are unsure whether you have an EHT filing requirement, or require any assistance in submitting your EHT report please contact our office.

### **Submission of Documents**

- For regular email please forward your information to [info@gbco.ca](mailto:info@gbco.ca),
- For secure file transfer please contact our office for the link

If you have any questions about any of the requested information or transmittal options, please contact our office.

Yours truly,



Chartered Professional Accountants