



## Canada Revenue Agency Filing and Payment Deadlines

### Corporate Tax Deadlines

T2 Return	<ul style="list-style-type: none"><li>• Tax return due six months after fiscal year end</li><li>• T2 accepted as filed on time if, when the taxation year ends on the last day of a month, the return is delivered on, or the postmark on the envelope is for, the last day of the 6<sup>th</sup> preceding month</li><li>• When deadline falls on Saturday, Sunday or statutory holiday, the return will be accepted as filed on time if it is delivered on, or the postmark on the envelope is for, the first working day following the required filing date.</li></ul>
Payments	<ul style="list-style-type: none"><li>• CCPCs with taxable income &lt; the small business limit immediately preceding year where small business deduction (SBD) claimed – 3 months after fiscal year end.<ul style="list-style-type: none"><li>◦ SBD Limit is \$500k for corporations with a December 31, 2017 year end.</li></ul></li><li>• CCPCs earning investment income – 2 months after year end</li><li>• Non-CCPCs – 2 months after year end</li></ul>
Instalments	<ul style="list-style-type: none"><li>• Due the last day of each month (unless corporation is a small CCPC which is eligible to make quarterly instalment payments, in which case the instalment payments are due on the last day of each quarter.</li></ul>

### Personal Tax Deadlines

T1 Return	<ul style="list-style-type: none"><li>• Due on April 30<sup>th</sup> of following year.</li></ul>
T1 Return – Self Employed	<ul style="list-style-type: none"><li>• Due on June 15 of following year.</li></ul>
T1 Return - Terminal	<ul style="list-style-type: none"><li>• Due on the later of “normal” due date of the taxpayer or six months after the date of death</li></ul>
Instalments	<ul style="list-style-type: none"><li>• Quarterly instalments are due on the 15<sup>th</sup> day of each of March, June, September and December.</li></ul>

This information is intended for general purposes only. Care has been taken to ensure the information herein is accurate. However, no representation is made as to its accuracy. This information should be relied upon to replace professional advice relating to your specific circumstances.