



Canada Revenue Agency Filing and Payment Deadlines

Corporate Tax Deadlines

T2 Return	<ul style="list-style-type: none"> • Tax return is due six months from the end of the taxation year • T2 is 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 sixth succeeding month • When required filing deadline falls on Saturday, Sunday, or a 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
Payment deadlines	<ul style="list-style-type: none"> • CCPCs with taxable income less than the small business limit in immediately preceding year where small business deduction claimed - 3 months after year end The small business limit is \$500,000 for corporations with a December 31, 2011 year end. • CCPCs earning investment income - 2 months after year end • Non-CCPCs – 2 months after year end
Instalments	<ul style="list-style-type: none"> • Due the last day of each month (unless the 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)

Personal Tax Deadlines

T1 Return	<ul style="list-style-type: none"> • Tax return is due on April 30th of the year following
T1 Return – Self-employed	<ul style="list-style-type: none"> • An individual who carried on a business in the taxation year is given until June 15 of the following year to file a return • The spouse is granted a similar extension • The extension does not extend to the balance due date – it remains at April 30th
T1 Terminal Return	<ul style="list-style-type: none"> • Tax return is due on the later of the ordinary due date for the deceased taxpayer for that year or six months after the date of death
Instalments	<ul style="list-style-type: none"> • Quarterly instalments are due on the following dates: March 15 June 15 September 15 December 15