# Canada Revenue Agency Filing and Payment Deadlines

## Corporate Tax Deadlines

| T2 Return | • 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 | • 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, 2016 year end.  
• CCPCs earning investment income - 2 months after year end  
• Non-CCPCs – 2 months after year end |
| Instalments | • 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 | • Tax return is due on April 30th of the year following |
| T1 Return – Self-employed | • 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 | • 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 | • Quarterly instalments are due on the following dates:  
  March 15  
  June 15  
  September 15  
  December 15 |

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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 not be relied on to replace professional advice relating to your specific circumstances.