

IMPORTANT TAX DATES

Personal Income Taxes

April 30

T1 Personal Income Tax Returns are due and must be filed to avoid penalties.

All outstanding taxes are due and must be paid to avoid interest charges.

June 15

Self-employed individuals (and their spouses) must file their T1 Personal Income Tax Returns. However, all taxes owing must have been paid by April 30 to avoid interest charges.

December 31

Farmers and Fishers must calculate and pay the amount of their current year installment payment.

March 15, June 15,
September 15, and
December 15

Installment due dates.

Partnership Income Taxes

March 31

Partnerships must file a partnership information return and issue T5013 forms to the partners.

Corporate Income Taxes

Last day of each month

Installments for the current year taxes are due.

Two months after the
fiscal year end date

Corporate taxes owing must be paid to avoid interest charges (Applicable if small business deduction is not eligible to be taken).

Three months after the
fiscal year end date

Corporate taxes owing must be paid to avoid interest charges (Applicable if small business deduction is taken).

Six months after the
fiscal year end date

T2 Corporate Income Tax Returns are due and must be filed to avoid penalties.