

January 15	Fourth quarter source deduction remittance date for qualifying small businesses and new employers
January 30	Interest payments on employee loans for previous year Interest payments on shareholder loans for previous year
February 14 (45 days after the end of the year)	Deadline for employee reimbursement for personal use of employer auto or employer paid operating costs in order to get reduction in taxable benefit
Last day of February (February 28, February 29 in a leap year)	T4, T5 and other prescribed forms filing deadline Tax shelter information return filing deadline TFSA information return filing deadline
Before March	TFSA election to register a qualifying arrangement Last day of the year after the year of withdrawing RRSP funds under the Lifelong Learning Plan for full-time students to receive a written offer to enroll before March in a qualifying educational program at a designated institution Every corporation that is liable for tax on flow-through shares must file with the Minister in prescribed form before March, the estimated tax payable for each month except January in the previous year and pay the amount to the Receiver General.
60 days after calendar year end (March 1, February 29 in a leap year)	RRSP contribution deadline
60 days from the end of the taxation year	Posting of public trust information in prescribed information form on CDS Innovations Inc. Website and notifying the Minister (67 days from calendar year end for public investment trusts)
The earlier of 60 days from the calendar year end that the fiscal period ends or four months from the fiscal period end	Posting of public partnership information in prescribed information form on CDS Innovations Inc. Website and notifying the Minister (67 days from calendar year end for public investment partnerships)
March 15	First instalment deadline for personal income taxes (not applicable to SIFT trusts or graduated rate estates)

Within 90 days after calendar year end (usually March 31, March 30 in a leap year)	<p>General trust return deadline and balance-due day for outstanding taxes for previous year – (does not include trusts affected by a loss restriction event)</p> <p>Preferred Beneficiary Election</p> <p>Balance owing for RRSP Excess Contributions and filing Form T1-OVP Individual Income Tax Return for RRSP Excess Contributions</p> <p>Where a trust's first year end is December 31, deadline to qualify an arrangement as an employee trust is 90 days after calendar year end (otherwise 90 days from the trust's first taxation year end)</p>
March 31	<p>Partnership information return filing deadline where all partners are individuals throughout the fiscal period (five months after fiscal year end where all partners are corporations; the earlier of five months after fiscal year end and March 31 for all other partnerships except where the partnership activity or business is discontinued, then the filing deadline is the earlier of 90 days after the discontinuance and the ordinary filing deadline had the partnership been active)</p>
April 15	<p>First quarter source deduction remittance date for qualifying small businesses and new employers</p>
April 30	<p>Individual filing deadline</p> <p>Balance-due day for individual income taxes owing for previous year</p> <p>Deadline for filing and any taxes owing on a deceased's final tax return where the taxpayer died between January 1 and October 31 of the previous year (for deaths occurring between November 1 and December 31, the deadline is six months after the date of death)</p>
June 15	<p>Filing deadline for self-employed individuals and their spouses / common-law partners</p> <p>Second instalment deadline for personal income taxes (not applicable to SIFT trusts or graduated rate estates)</p>

June 30	<p>Corporate tax return filing deadline (for corporations with a December 31 year end; otherwise, six months after fiscal year end)</p> <p>Filing deadline for information return of a reportable transaction that first became reportable in the previous calendar year</p> <p>Filing deadline and taxes payable for Part XI.01 tax liability for RRIF and RRSP returns with respect to non-resident contributions, advantages, non-qualified and prohibited investments</p> <p>Filing deadline and Part XI.01 taxes payable for TFSA return where taxes owing with respect to excess contributions, non-resident contributions, advantages, non-qualified and prohibited investments</p>
July 15	Second quarter source deduction remittance date for qualifying small businesses and new employers
September 15	Third instalment deadline for personal income taxes (not applicable to SIFT trusts or graduated rate estates)
October 1	Deadline to buy or build a qualifying home for taxpayers who withdrew funds in the previous calendar year from their RRSPs under the Home Buyer's Plan
October 15	Third-quarter source deduction remittance date for qualifying small businesses and new employers
December 15	Fourth instalment deadline for personal income taxes (not applicable to SIFT trusts or graduated rate estates)
December 31	Last day for taxpayers who turn 71 years old in that year to contribute to their RRSPs