

# Deadlines

## Corporate

Type	Jurisdiction	Balance Payable Due	Return/Form due
Income tax return	Federal	Generally, 2 months after year end (i.e. Feb 28, 2015 for December 31, 2014 year end) <b>OR</b> 3 months after year end (i.e. March 31, 2015 for December 31, 2014 year end) for most Canadian Controlled Private Corporations (with some limitations regarding taxable income of associated group)	6 months after year end - i.e. June 30, 2015 for Dec 31, 2014 year end
Instalments	Federal	Monthly instalments due on the last day of each month	N/A
T4 / T5 information slips	Federal	N/A	Feb 28 of following calendar year - i.e. Feb 28, 2015 for 2014 calendar year (Feb 29 in leap years)
NR4 information slips	Federal	N/A	March 31 of following calendar year - i.e. March 31, 2015 for 2014 calendar year (March 30 for leap years)
T1134	Federal		15 months after year end
T1135 information returns	Federal	N/A	6 months after year end
T106	Federal	N/A	6 months after year end
T5018 statement of contract payments	Federal	N/A	6 months after the end of the chosen reporting period (fiscal or calendar year end)
Notice of objection	Federal	N/A	90 days after mailing date of assessment or reassessment

## Personal - individuals are taxed on a calendar year basis

Type	Balance Payable Due	Return/Form due
Income tax return - employee	April 30 of following year	April 30 of following year
Income tax return - self-employed	April 30 of following year	June 15 of following year
Income tax return - deceased	Later of April 30 of following year and 6 months after death	Later of April 30 of following year and 6 months after death
Quarterly tax installments	March 15, June 15, September 15 and December 15 of the current tax year (when tax payable in current year and in either prior or 2 <sup>nd</sup> prior year tax payable exceeded tax withheld by more than \$3,000)	N/A
RRSP Contribution	60 days following calendar year end, i.e. March 1, 2015 for 2014 (February 29 for leap years)	N/A
Employer automobile reimbursement (reimburse employer for operating costs for personal use of automobile in the previous year in order to avoid imputed benefit)	45 days following calendar year end, i.e. Feb 14, 2015 for 2014	N/A
T1134	N/A	15 months after tax year end - i.e. March 31, 2016 for 2014 tax year
T1135 information returns	N/A	April 30 of following year – i.e. April 30, 2015 for 2014 tax year
NR4	N/A	March 31 of following year  (except for trusts NR4 is due 90 days after trust year end)
NR6 Undertaking	N/A	January 1 of the year for which undertaking is made or the first day of the month that the non-resident begins to receive rental income
Notice of objection	N/A	The later of one year after the filing due date for the year - i.e. April 30, 2016 for 2014 tax year - and 90 days after mailing of assessment or reassessment

## Trusts

Type	Trust Type	Tax payable due	Return/Form due
Trust return and T3 slips	General (including Inter vivos)	90 days after year end	90 days after year end - i.e. March 31, 2015 for 2014 tax year (March 30 for leap years)
Trust return	Testamentary	90 days after year end	90 days after year end
T1135		N/A	90 days after year end
NR4		N/A	90 days after year end
Notice of objection	General (including inter vivos)	N/A	90 days after mailing of assessment or reassessment
Notice of objection	Testamentary	N/A	The later of one year after the filing due date for the year - i.e. March 30, 2016 for December 31, 2014 tax year - and 90 days after mailing of assessment or reassessment

## Federal Goods and Services Tax / Harmonized Sales Tax (GST/HST)

Type	Jurisdiction	Balance Payable Due	Return/Form due
<b>GST/HST return - annual</b> for individual  (sole proprietor) with business income with up to \$1,500,000 annual taxable sales)	Federal	April 30 of following calendar year  (but if total net tax remittable for the current or previous year is \$3,000 or more, quarterly instalments are required and are due 1 month after the end of each fiscal quarter)	June 15 of following calendar year
<b>GST/HST return - annual</b>  (up to \$1,500,000 annual taxable sales)	Federal	3 months after end of fiscal year  (but if total net tax for the previous fiscal year is \$3,000 or more, quarterly instalments are required and due 1 month after the end of each fiscal quarter)	3 months after end of fiscal year
<b>GST/HST return – quarterly</b>  (\$1,500,001 to \$6,000,000 annual taxable sales)	Federal	1 month after end of reporting period	1 month after end of reporting period
<b>GST/HST return - Monthly</b>  (more than \$6,000,000 annual taxable sales)	Federal	1 month after end of reporting period	1 month after end of reporting period

## Ontario Employer's Health Tax (EHT)

Type	Jurisdiction	Balance Payable Due	Return/Form due
Annual return	Ontario	March 15th of following calendar year - i.e. March 15, 2015 for Dec 31, 2014 calendar year	March 15th of following calendar year - i.e. March 15, 2015 for Dec 31, 2014 calendar year
Instalments	Ontario	<p>If total Ontario remuneration is less than \$600,000, no instalments required.</p> <p>If annual Ontario remuneration is over \$600,000, monthly installments due by the 15th of the following month – i.e. first instalment for the year is due Feb 15 (monthly instalments commence after total Ontario remuneration exceeds the allowable exemption amount – instalment is calculated based on previous month's actual total Ontario remuneration)</p> <p>If annual Ontario payroll is \$600,000 or less, no instalments are required</p>	
Special return (employers who pay full amount of total Ontario remuneration in one month >\$450,000)	Ontario	15 <sup>th</sup> of the following month in which remuneration is paid (along with special return)	15 <sup>th</sup> of the following month in which remuneration is paid
Final return (close Ontario operations, amalgamated, no longer have Ontario employees)	Ontario	40 days after business closes or Ontario operations cease	40 days after business closes or Ontario operations cease

- Eligible employers are exempt from EHT on the first \$450,000 of annual total Ontario remuneration (starting 2014 – prior to that basic exemption was \$400,000) – therefore, no registration is required and no annual return.
- The exemption must be shared among a group of associated employers.
- The exemption is eliminated for employers and associated groups of employers with annual total Ontario remuneration over \$5 million effective 2014.

## Federal Payroll - Source Deductions

Type	Balance Payable Due	Return/Form due
T4 Summary and slips - annual return	N/A	February 28 <sup>th</sup> of following calendar year - i.e. February 28, 2015 for Dec 31, 2014 calendar year
Source deductions	<p>Regular remitter – AMWA less than \$25,000 (less than \$15,000 prior to 2015) – deductions due by the 15<sup>th</sup> of the month following the month employees were paid</p> <p>Quarterly remitter – AMWA less than \$3,000 – deductions due by the 15<sup>th</sup> of the month following each calendar quarter end</p> <p>Accelerated remitter threshold 1 – AMWA \$25,000-\$99,999 (\$15,000 - \$49,999 prior to 2015) – deductions due by the 25<sup>th</sup> of the month for remuneration paid in the 1<sup>st</sup>-15<sup>th</sup> days of the month and deductions due by the 10<sup>th</sup> of the following month for remuneration paid in the 16<sup>th</sup>-31<sup>st</sup> days of the month</p> <p>Accelerated remitter threshold 2 – AMWA \$100,000 or more (\$50,000 or more prior to 2015) – deductions due through a financial institution 3 working days following the last day of the following pay periods - 1<sup>st</sup>-7<sup>th</sup>, 8<sup>th</sup>-14<sup>th</sup>, 15<sup>th</sup>-21<sup>st</sup>, 22<sup>nd</sup>-end of the month</p>	N/A
Final T4 return (business stops operating)	Remit source deductions 7 days from the date the business ends.	30 days from the date the business ends. Also close the BN (business number) account.
Record of Employment (ROE)	N/A	Within 5 calendar days after the end of the pay period

- AMWA = Average Monthly Withholding Amount = total source deductions for the year divided by number of months (max 12) that remittances were required for the year
- The type of remitter is based on AWMA 2 calendar years prior
- AMWA is calculated for an associated group of employers