



# Income tax filing and payment deadlines: CRA and COVID-19

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## Extended filing and payment deadlines

You will not be charged late-filing penalties or interest if your 2019 individual (T1) income tax returns are filed and payments are made prior to September 1, 2020. However, we are preserving the June 1 filing deadline for T1 individuals, and the June 15 filing deadline for T1 self-employed individuals (sole-proprietors), in order to encourage filing returns in time to accurately calculate benefits, which rely on 2019 tax returns for entitlement calculation.

The extensions to the filing due date for income tax returns provided below also apply to form T106, T1135, and any elections, forms and schedules that must be filed with the return.

If the 2019 tax return is not assessed in time, benefits and/or credits for the July to September 2020 payments will be based on information from 2018 tax returns. Once the 2019 return is filed, it is possible that the CRA will make adjustments based on the updated income information.

- There have been equivalent extensions to filing deadlines for certain corporations and trusts as of May 22, 2020. These extensions generally align with the September 1, 2020 payment deadline previously established.
- For calendar year 2020, May 31 falls on a Sunday. As such, any filing or payment deadline that would normally fall on May 31 will be treated instead as a Monday, June 1 deadline. Furthermore, any extension that applies to a June deadline will also apply to an original May 31 deadline. In the tables of deadlines below, we have applied these considerations so that any extensions applicable to an original May 31 deadline are clearly stated.
- Some taxpayers may have received a Notice of Assessment that says the deadline for payment is April 30, 2020, which is incorrect.
- On May 15, it was announced that eligible Canadians who are presently receiving the Goods and Services Tax/Harmonized Sales Tax (GST/HST) credit and/or Canada child benefit (CCB) payments will continue to receive these payments until the end of September 2020. Benefit payments starting in July 2020 and those scheduled for August and September won't be interrupted.
- Due to the change in the tax deadline from April 30 to June 1, 2020, we expect many will need to take advantage of the extended deadline. Therefore, if the 2019 tax return is not assessed, and to allow time to calculate benefits and/or credits for the July to September 2020 payments, payment amounts will be based on information from 2018 tax returns.
- If you receive an estimated benefit and/or credit payment based on your 2018 tax return(s), you're still required to file your 2019 income tax return.

- If we're unable to assess your return by early September 2020, your estimated benefits and/or credits will stop in October 2020 and you'll have to repay the estimated amounts that were issued to you starting in July 2020.

▶ **Individuals - Deadlines**

▶ **Deceased individuals - Deadlines**

▶ **Self-employed and their spouse or common law partner - Deadlines**

▶ **Deceased self-employed individuals - Deadlines**

▶ **Corporations - Deadlines**

▶ **Trusts - Deadlines**

▶ **Charities - Deadlines**

▶ **Part XIII non-resident tax - Deadlines**

▶ **Payroll remittances - Deadlines**

▶ **Information returns, elections, designations and information requests - Deadlines**

## **Penalties and interest relief for extended deadlines**

Penalties and interest will not be charged if payments are made by the extended deadlines of September 1, 2020. This includes the late-filing penalty as long as the return is filed by September 1, 2020. Penalties and interest relief will be considered on a case-by-case basis for income tax balances that are not listed above.

## Processing delays for T1 paper returns – file online instead

### Temporary measures for T1 paper returns and adjustment requests – file online instead

CRA is experiencing significant delays in processing paper income tax and benefit returns.

File your 2019 taxes online by June 1, 2020 and register for direct deposit to get refunds faster and avoid interruptions to benefit and credit payments.

Submit your requests for changes electronically, using Change My Return in [My Account](#) or [ReFILE](#). If you have already submitted a request to change your return by mail that has not been processed yet, you may be able to submit it again electronically.

### Temporary measure for paper returns

If you already filed a 2019 paper return that has not been processed yet, you can file it again online using [NETFILE certified tax software](#). This does not include returns that the software says must be paper-filed or returns that are [excluded from electronic filing](#).

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