

# Expert Fiscaliste

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## 2017 Expert Fiscaliste Tax Calendar

28-Feb

- Filing deadline – T4/RL-1, T4A/RL-1, T5/RL-3, T5008/RL-18 slips and summary information returns
  - Filing deadline – NR4 return
  - Payment deadline – final corporate tax balance due for non-CCPCs with calendar year-ends
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1-Mar

- RRSP contributions deadline
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15-Mar

- First quarter personal tax instalment due
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31-Mar

- Filing deadline – T5013/RL-15 slips partnership annual information return (T5013)
  - Filing deadline – T3/RL-16 slips and trusts having a calendar year-end (T3)
  - Payment deadline – final corporate tax balance due for CCPCs with calendar year-ends
  - Filing deadline – HST/GST annual return for other than self-employed
  - Payment deadline – HST/GST balance due for other than self-employed
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30-Apr

- Filing deadline – personal income tax return (other than self-employed)
  - Payment deadline – final tax balance due for individual and self-employed
  - Payment deadline – HST/GST balance due for individual and self-employed
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## 2017 Expert Fiscaliste Tax Calendar

15-Jun

- Second quarter personal tax instalment due
  - Filing deadline – personal income tax return (self-employed)
  - Filing deadline – HST/GST annual return for self-employed
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30-Jun

- Filing deadline – Corporate income tax returns for calendar year-end corporations
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15-Sep

- Third quarter personal tax instalment due
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15-Dec

- Fourth quarter personal tax instalment due
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31-Dec

- Filing deadline – NR6 form

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## 2017 Information on Penalties & Interest

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### Late tax filings

- Penalty – 5% of unpaid tax plus 1% of unpaid tax for each complete month to a maximum of 12 months

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### Late tax payments

- Interest – 5% per annum

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### Late T4, T5 & T5018 information return filings

- Penalty – \$10- \$75 per day to a maximum of \$1,500 – \$7,500, dependent on number of slips

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### Taxable benefits and Shareholder loans

- Interest at 1% per annum