

DEADLINE DATES

GST		
<i>Filing Frequency</i>	<i>Filing Deadline</i>	<i>Payment Deadline</i>
Annual	See your GST filing form	See your GST filing form
Quarterly	One month after quarter end date	One month after quarter end date
Monthly	One month after end date	One month after end date

*Installments (annual filers only) – must be paid if the prior period net tax is \$3,000 or greater. See section on installments for more information.

SOURCE DEDUCTIONS		
<i>Remittance Frequency</i>	<i>Remitting Period</i>	<i>Payment Due Date</i>
Quarterly CRA to notify if qualify (\$0 - \$2,999.99 / month)	Jan 1 to Mar 31 Apr 1 to Jun 30 Jul 1 to Sep 30 Oct 1 to Dec 31	April 15 July 15 Oct 15 Jan 15
Regular monthly (\$0 – \$24,999.99 / month)	Calendar months	15 th day of next month
Threshold 1 twice / month (\$25,000 - \$99,999.99 / month)	1 st to 15 th of the month 16 th to end of month	25 th day of same month 10 th day of next month
Threshold 2 up to four times / month (\$100,000.00 / month and up)	1 st to 7 th of the month 8 th to 14 th of the month 15 th to 21 st of the month 22 nd to last day of the month	3 rd working day after the 7 th 3 rd working day after the 14 th 3 rd working day after the 21 st 3 rd working day after the last day of the month

T4's, T4A's, T5's

February 28th

T5018's – SUBCONTRACTOR PAYMENTS

Six months after the end of the reporting period chosen, either calendar year or fiscal year.

WCB

Filing Annual Return – February 28

Earnings Estimate Revision – December 31. (Actual assessable earnings cannot be above 150% of the estimate.)

RRSP's

Deductible RRSP contributions for the prior year must be made by February 29 or March 1 (60 days into the new year).

TAXES		
<i>Type of Return</i>	<i>Filing Due Date</i>	<i>Payment Due Date</i>
Personal	April 30	April 30
Self-Employed Personal	June 15	April 30
Corporation	6 months after year end	3 months after year end
Large Corporation	6 months after year end	2 months after year end

INSTALLMENTS		
<i>Payment Type</i>	<i>Frequency</i>	<i>Payment Due Date</i>
GST	Quarterly	One month after the end of quarter
Tax	Monthly or quarterly	End of the month or quarter

AGRI-STABILITY		
	<i>Early Deadline</i>	<i>Final Deadline</i>
Enrollment	n/a	April 30
Enrollment Fee	April 30 (no penalty)	Dec 31 (with penalty)
Supplementary Forms	Sept 30 (no penalty)	Dec 31 (with penalty)