

Wilkinson & Co LLP
COVID-19 Relief Measures - Tax payment and filing deadlines
 Updated as at March 29, 2020

	Filing deadline	Payment deadlines	
		Balance due prior to March 18, 2020	Balance due on or after March 18, 2020 and before September 1, 2020
Individuals (T1)	June 1, 2020 (updated from April 30, 2020)	Any existing balance due will continue to be due and accrue interest. 2019 and March 15, 2020 instalments are still due if not already paid.	Payment of balances arising after March 18, 2020, including instalments, not due until September 1, 2020. Note that "no interest or penalties" will accrue during this period. Uncertainty as to whether this includes late-filing penalty.
Self-employed individuals and their spouse or common law partner (T1)	June 15, 2020 (unchanged)	As above	As above
Corporations (T2)	Six months from corporate year end, unless due date falls between March 18, 2020 - May 31, 2020, then due date is June 1, 2020	Any balance due prior to March 18, 2020 continues to be due. Includes instalment payments.	Payment of balances arising after March 18, 2020, including instalments not due until September 1, 2020, for Part I tax only (Part IV dividend tax still due). Note that "no interest or penalties" will accrue during this period. Uncertainty as to whether this includes late-filing penalty.
Trusts - year end December 31, 2019 (T3)	May 1, 2020 (updated from March 30, 2020)	Any balance due prior to March 18, 2020 continues to be due. Includes instalment payments.	Payment of balances arising after March 18, 2020, including instalments, not due until September 1, 2020. Note that "no interest or penalties" will accrue during this period. Uncertainty as to whether this includes late-filing penalty.
Trust - all other (T3)	90 days from trust's year end date, unless due date falls between March 18, 2020 - May 31, 2020 then due date is June 1, 2020	As above	As above
Charities Information Return (T3010)	December 31, 2020, if normally due after March 18, 2020	N/A	N/A
Partnership return (T5013)	May 1, 2020 (updated from March 31, 2020), unless all partners are corporations, then five months after year end	N/A	N/A
Information return relating to foreign affiliates (T1134)	Due 15 months after taxation year end, if year ends on or before December 31, 2019. If due date falls between March 18, 2020 and May 31, 2020 then due date is June 1, 2020	N/A	N/A
Information return relating to specified foreign property (T1135)	Due on the entity's filing due date (unchanged). Assume extension where applicable above.	N/A	N/A
GST/HST Returns	Unchanged	Unchanged	Required remittance deferred to June 30, 2020 for: (1) Monthly filers - February, March and April reporting periods; (2) Quarterly filers - January - March quarter; (3) Annual filers - any return balance or instalment due in March, April or May.
Source Deduction Remittance	15th (or 10th) day in month following payroll (unchanged)	Unchanged	Unchanged, however COVID-19 subsidy may be available to some businesses retroactive to March 15, 2020, which may reduce remittance requirements
Statement of amounts paid or credited to non-residents (Form NR4)	May 1, 2020 (updated from March 30, 2020)	N/A	N/A
Other elections, filings, and objections, not pertaining to Income Tax credits	Any due between March 18, 2020 to May 31, 2020 deferred until June 1, 2020	N/A	N/A

Other measures:

Employer Health Tax (EHT) exemption for 2020 increased to \$1M, remittances required after April 1, 2020 can be deferred to September 1, 2020
 Workplace Safety and Insurance Board (WSIB) premium payments after March 25, 2020, deferred until August 31, 2020