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CRA and COVID-19

# Income tax filing and payment deadlines

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## Extended filing and payment deadlines

The CRA is further extending the payment due date for 2019 individual tax returns and 2019 or 2020 corporation, or trust returns, as well as for instalment payments, from September 1, 2020, to September 30, 2020.

The previously-extended filing due dates for individual, corporation, and trust income tax returns remain unchanged. The CRA encourages everyone to file their income tax returns as soon as possible, even though payment deadlines are being extended. However, recognizing the difficult circumstances faced by Canadians, the CRA will not charge late-filing penalties where a 2019 individual return or a 2019 or 2020 corporation, or trust return is filed late as long as it is filed by September 30, 2020.

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



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The CRA will also waive arrears interest on existing tax debts related to individual, corporation, and trust income tax returns from April 1, 2020, to September 30, 2020, and from April 1, 2020, to June 30, 2020, for Goods and Services Tax/Harmonized Sales Tax (GST/HST) returns. While this measure for existing tax debts does not cancel penalties and interest already assessed on a taxpayer's account prior to this period, it will ensure that a taxpayer's existing tax debt will not grow through interest charges during this difficult time.

## Notes

- Some taxpayers may have received a Notice of Assessment that says the deadline for payment is April 30, 2020 or September 1, 2020, which is now incorrect.
- On May 15, it was announced that eligible Canadians who are presently receiving the 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.
- If we're unable to assess your 2019 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.
- By extending the deadlines for federal returns and instalments, the CRA is also extending the deadlines for provincial/territorial individual, trust, and corporate returns and instalments. Note that the CRA does not administer Quebec tax, nor Alberta corporate tax.



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- ▶ **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**
- ▶ **Section 216(4) - Deadlines**
- ▶ **Section 217 - Deadlines**
- ▶ **Payroll remittances - Deadlines**
- ▶ **Information returns, elections, designations and information requests - Deadlines**
- ▶ **Other income tax debts, including:**

## Penalties and interest relief for extended deadlines

Penalties and interest will not be charged if payments are made by the extended deadlines of September 30, 2020. This includes the late-filing penalty as long as the return is filed by September 30, 2020. Penalties and



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interest relief will be considered on a case-by-case basis for income tax balances that are not listed above.

The CRA will also waive arrears interest on existing tax debts related to individual, corporation, and trust income tax returns from April 1, 2020, to September 30, 2020, and from April 1, 2020, to June 30, 2020, for GST/HST returns.

## Processing delays for individual income tax paper returns – file online instead

### Temporary measures for individual income tax paper returns and adjustment requests – file online instead

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

File your 2019 taxes online as soon as possible 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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