



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

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## Individuals – Due dates

<b>Filing date for 2019 tax year</b>	<b>June 1, 2020</b>   extended
<b>Payment date for 2019 tax year</b>	<b>September 1, 2020</b>   extended  Penalties and interest will not be charged if your balance due is paid by September 1, 2020.

## Self-employed and their spouse or common law partner – Due dates

<b>Filing date for 2019 tax year</b>	<b>June 15, 2020</b>   unchanged
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**Payment date for 2019 tax year****September 1, 2020** | extended

Penalties and interest will not be charged if your balance due is paid by September 1, 2020.

## Corporations – Due dates

**Filing date for current tax year****6 months after your tax year end** | unchanged**Payment date for current tax year****September 1, 2020** | extended

applies to balances and instalments under Part 1 of the Income Tax Act due on or after March 18 and before September 1, 2020

Penalties and interest will not be charged if these amounts are paid by September 1, 2020.

## Trusts – Due dates

**Filing date for current tax year****May 1, 2020** | extended

for trusts with a tax year end date of December 31, 2019

**Payment date for current tax year****September 1, 2020 | extended**

applies to income tax balances and instalments due on or after March 18 and before September 1, 2020

Penalties and interest relief will be considered on a case-by-case basis for income tax balances that are not covered by the COVID-19 relief provisions.

## Charities – Due dates

**Filing date****December 31, 2020 | extended**

applies to charities with Form T3010 due between March 18, 2020 and December 31, 2020

**Payment date**

Not Applicable

## Part XIII Non-Resident Tax – Due dates

**Filing date for the 2019 NR4 information return****May 1, 2020 | extended**

**Payment date**

The 15th of each month following an amount paid or credited by residents of Canada to non-resident persons. | **unchanged**

## Payroll remittances – Due dates

**Payment date**

Please visit our [Payroll page](#) for more information on filing deadlines. | **unchanged**

**Date modified:**

2020-03-28