Useful Dates – Corporation

Corporate taxes due -

2 months after fiscal year end or

3 months after fiscal year end if

* Canadian Controlled Private Corporation; and
* Claiming the small business deduction (has Active Business income); and
* And previous year’s income from business or associate group did not exceed their business limits in previous year

Corporate tax return due –

6 months after year end

How long to keep records –

7 years after the tax return for said year has been filed and assessed

T5 slips filing deadline –

February 28\*

T4 slips filing deadline –

February 28\*

GST Filing

|  |  |  |
| --- | --- | --- |
| **Reporter** | **Filing deadline** | **Pmt deadline** |
| Annual | 3 mth after period end | 3 mth after period end |
| Quarterly | 1 mth after period end | 1 mth after period end |
| Monthly | 1 mth after period end | 1 mth after period end |