

COVID-19: COMPLIANCE SUM UP TABLE

ASPECT	CANADA	QUÉBEC
Individuals Who Would Have Had a Filing Deadline of April 30, 2020 for Their 2019 Tax Returns		
Tax-filing deadline	Has been extended from April 30, 2020 to June 1, 2020.	Has been extended from April 30, 2020 to June 1, 2020.
Deadline to pay any balance due for individual income tax and benefit returns	Has been extended from April 30, 2020 to September 1, 2020. No penalties nor interest will be assessed if the balance due is paid by September 1, 2020.	Has been extended from April 30, 2020 to September 1, 2020. No penalties nor interest will be assessed if the balance due is paid by September 1, 2020.
Benefits and credits	Canadians are encouraged to file their income tax and benefit return electronically and as early as possible to ensure their benefits and credits are not interrupted.	Not applicable
Electronic signature	As a temporary administrative measure, electronic signatures will be recognized as having met the signature requirements. This provision applies to authorization Form T183.	As a temporary administrative measure, electronic signatures will be recognized as having met the signature requirements. This provision applies to authorization Form TP-1000.
Self-Employed Individuals or Those Who Have Spouses or Common-Law Partners That Are Self-Employed		
Tax-filing deadline	No change announced; it remains June 15, 2020.	No change announced; it remains June 15, 2020.
Balance of tax for individuals, which would be due no later than April 30, 2020	Has been extended from April 30, 2020 to September 1, 2020. No penalties nor interest will be assessed if the balance due is paid by September 1, 2020.	Has been extended from April 30, 2020, to September 1, 2020. No penalties nor interest will be assessed if the balance due is paid by September 1, 2020.
June 15, 2020 income tax by instalments ¹	Will be deferred to September 1, 2020. No penalties nor interest will be assessed if the balance due is paid by September 1, 2020.	Will be deferred to September 1, 2020. No penalties nor interest will be assessed if the balance due is paid by September 1, 2020.

¹The method for determining the June 15th, September 15th and December 15th instalments is not affected by the measures.

Benefits and credits	Canadians are encouraged to file their income tax and benefit return electronically and as early as possible to make sure their benefits and credits are not interrupted.	Not applicable
Electronic signature	As a temporary administrative measure, electronic signatures will be recognized as having met the signature requirements. This provision applies to authorization Form T183.	As a temporary administrative measure, electronic signatures will be recognized as having met the signature requirements. This provision applies to authorization Form TP-1000.
Trusts		
Tax-filing deadline	For trusts with December 31 year-ends, has been extended from March 30, 2020 to May 1, 2020.	For trust (other than a testamentary trust subject to graduated tax rate), has been extended to May 1, 2020.
	For trust that would otherwise have a filing due date in April or May, has been extended to June 1, 2020.	For testamentary trusts subject to graduated tax rate and that would otherwise have a filing due date in April or May, has been extended to June 1, 2020.
Tax balance which would be due before September 1st, 2020	For trust that would otherwise have a filing due date in April or May, has been extended to June 1, 2020.	For testamentary trusts subject to graduated tax rate and that would otherwise have a filing due date in April or May, has been extended to June 1, 2020.
Income tax instalments, which would be due before September 1, 2020	Will be deferred to September 1, 2020. No penalties nor interest will be assessed if the balance due is paid by September 1, 2020.	Will be deferred to September 1, 2020. No penalties nor interest will be assessed if the balance due is paid by September 1, 2020.
Electronic signature	Will be deferred to September 1, 2020. No penalties nor interest will be assessed if the balance due is paid by September 1, 2020.	Will be deferred to September 1, 2020. No penalties nor interest will be assessed if the balance due is paid by September 1, 2020.
Corporations		
Tax-filing deadline	For corporations that would otherwise have a filing due date between March 19 and May 31, has been extended to June 1, 2020.	For corporations that would otherwise have a filing due date between March 17 and May 31, has been extended to June 1, 2020.

Tax balance (due to the Part I ITA (Canada), which would be due between March 18 and August 31. ²	Will be deferred to September 1, 2020 for Part I tax balances due. This would apply as an example for January 31, 2020 year ends, and certain corporations with a December 31, 2019 year end. No penalties nor interest will be assessed if the balance due is paid by September 1, 2020.	Will be deferred to September 1, 2020 for Quebec tax balances due. This would apply as an example for January 31, 2020 year ends. No penalties nor interest will be assessed if the balance due is paid by September 1, 2020.
Income tax instalments, which would be due before September 1, 2020	Will be deferred to September 1, 2020. No penalties nor interest will be assessed if the balance due is paid by September 1, 2020.	Will be deferred to September 1, 2020. No penalties nor interest will be assessed if the balance due is paid by September 1, 2020.
Electronic signature	As a temporary administrative measure, electronic signatures will be recognized as having met the signature requirements. This provision applies to authorization Form T183CORP.	As a temporary administrative measure, electronic signatures will be recognized as having met the signature requirements. This provision applies to authorization Form CO-1000.
Charities		
Information return filing deadline	For information returns (T3010) that would otherwise be due between March 18 and December 31, filing deadline will be deferred to December 31, 2020.	For information returns that would otherwise be due between March 17 and December 31, filing deadline will be deferred to December 31, 2020.
Partnerships		
Information return filing deadline	For information returns (T5013), the March 31, 2020 filing deadline will be deferred to May 1, 2020. No change announced for the May 31, 2020 deadline.	For information returns (TP-600), the March 31, 2020 filing deadline will be deferred to May 1, 2020. No change announced for the May 31, 2020 deadline.
Non-resident (Part XIII tax)		
Information return (NR4) filing deadline.	Has been extended from March 31 to May 1, 2020.	Not applicable
Part XIII tax payment deadline	No change announced, it remains the 15th day of the month following the payment or the credit of a sum to the non-resident.	Not applicable
Payroll remittances		
Payroll remittances deadline	No change announced.	No change announced.

²Tax balance is due two months after the year end. At the federal level, the tax balance is sometimes due three months after the year end.