

The following table summarizes the recent Federal, Alberta and Quebec filing extensions. This table will be updated as further announcements unfold.

Last updated: June 3, 2020

FILING DEADLINES

Due Dates				
Jurisdiction	Form	Original	Revised	Notes
Federal	T1	April 30, 2020	June 1, 2020	-Penalties (including late-filing penalties) and interest will not be applied if returns are filed and payments made by September 1, 2020
Federal	T1 - Self Employed	June 15, 2020	June 15, 2020	Penalties (including late-filing penalties) and interest will not be applied if returns are filed and payments made by September 1, 2020
Federal	T2	six months after y/e	June 1, 2020	Returns due after March 18, 2020 and before May 31, 2020
Federal	T2	six months after y/e	September 1, 2020	Returns due on May 31, 2020 or in June, July and August 2020
Federal	T3	March 30, 2020	May 1, 2020	Applicable to trusts with a year-end date of December 31, 2019
Federal	T3	90 days after y/e	June 1, 2020	Returns due after March 30, 2020 and before May 31, 2020
Federal	T3	90 days after y/e	September 1, 2020	Returns due on May 31, 2020 or in June, July and August 2020.
Federal	T3010		December 31, 2020	Returns due between March 18, 2020 and Dec. 31, 2020
Federal	T5013	March 31, 2020	May 1, 2020	No change to partnership returns due five months after year-end
Federal	T5013		June 1, 2020	Returns due after March 31, 2020 and before May 31, 2020
Federal	T5013		September 1, 2020	Returns due on May 31, 2020 or in June, July and August 2020
Quebec	TP-1	April 30, 2020	June 1, 2020	Self-employed returns still due June 15; no late-filing penalties or interest if filed by September 1, 2020
Quebec	CO-17	six months after y/e	June 1, 2020	Returns due between March 17, 2020 and May 31, 2020
Quebec	CO-17	six months after y/e	September 1, 2020	Returns due in June, July and August 2020
Quebec	TP-646	March 30, 2020	May 1, 2020	Applicable for calendar year trusts only, does not apply to SIFTS
Quebec	TP-646		June 1, 2020	Trusts with y/e between January 1, 2020 and March 1, 2020
Quebec	TP-646		September 1, 2020	Trusts with y/e between March 2, 2020 and May 31, 2020
Quebec	TP-600	March 31, 2020	May 1, 2020	Applicable for calendar year partnerships only
Quebec	TP-600		June 1, 2020	Partnerships who file between April 1, 2020 and May 30, 2020
Quebec	TP-600		September 1, 2020	Partnerships who file between May 31, 2020 and August 31, 2020

BALANCE DUE

Due Dates				
Jurisdiction	Balance Due	Original	Revised	Notes
Federal	Part I tax	Amounts due after March 18, 2020	September 1, 2020	Includes instalments (business, individual, trusts)
Alberta	Alberta tax	Amounts due after March 18, 2020	August 31, 2020	Applicable to Alberta corporate income tax balances and instalment payments
Quebec	Quebec tax	Amounts due after March 17, 2020	September 1, 2020	Applicable to Quebec individual, trust and corporate tax balances and instalment payments

AUTHORIZATIONS (E-Signature)

Jurisdiction	Form	Notes
Federal	T183	Will allow electronic signatures
Federal	T183 Corp	Will allow electronic signatures
Alberta	AT-4930	Will allow electronic signatures
Quebec	TP-1000.TE	Will allow electronic signatures
Quebec	CO-1000.TE	Will allow electronic signatures

For more insights, visit [MNP COVID-19 Business Advice Centre](#) – a dedicated microsite to providing information and practical insights on how to manage through the impact of COVID-19.

For more information, contact your local MNP Advisor or visit [MNP.ca](#).