

**T1 Filing Compliance (2020 Tax Year)**  
**Table 2C : Late-filing penalty assessed by age group**

Age Group	All returns (#)	Late returns with nil balance (#)	Late returns with refunds (#)	Late returns with balance owing (#)	All late returns (#)	Late returns with penalty (#)	Total penalty (\$)	Average penalty (\$)
<b>Under 20</b>	1,070,310	20,490	98,740	15,080	134,310	14,500	\$857,000	\$60
<b>20 to 24</b>	2,064,430	13,750	166,070	49,310	229,130	45,690	\$3,751,000	\$80
<b>25 to 29</b>	2,340,680	16,650	153,420	68,970	239,040	61,280	\$7,472,000	\$120
<b>30 to 34</b>	2,420,630	21,190	156,180	82,230	259,600	70,370	\$12,214,000	\$170
<b>35 to 39</b>	2,404,660	22,770	165,970	88,700	277,430	74,580	\$15,803,000	\$210
<b>40 to 44</b>	2,262,410	22,080	161,210	87,720	271,020	73,320	\$16,614,000	\$230
<b>45 to 49</b>	2,159,070	20,470	150,630	85,040	256,140	70,730	\$17,165,000	\$240
<b>50 to 54</b>	2,201,760	21,680	140,070	80,280	242,030	66,960	\$15,409,000	\$230
<b>55 to 59</b>	2,491,570	25,130	131,880	75,890	232,900	63,660	\$14,748,000	\$230
<b>60 to 64</b>	2,425,140	24,560	95,520	64,400	184,490	55,570	\$11,947,000	\$210
<b>65 to 69</b>	2,132,940	23,470	64,210	37,790	125,470	31,300	\$8,586,000	\$270
<b>70 to 74</b>	1,807,330	22,730	44,440	23,210	90,380	19,450	\$6,235,000	\$320
<b>75 to 80</b>	1,244,310	17,290	33,100	11,630	62,020	9,730	\$3,291,000	\$340
<b>80 and over</b>	1,780,070	30,220	55,040	16,270	101,530	14,080	\$7,200,000	\$510
<b>Canada</b>	28,805,300	302,490	1,616,470	786,520	2,705,470	671,220	\$141,292,000	\$210