

T1 Filing Compliance (2021 Tax Year)

Table 2A : Late-Filing penalty assessed by province or territory

| Province/Territory | 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 (\$) |
|---------------------------|-------------------|-----------------------------------|-------------------------------|-------------------------------------|----------------------|-------------------------------|----------------------|----------------------|
| Newfoundland and Labrador | 433,320 | 8,950 | 26,750 | 19,110 | 54,810 | 13,130 | \$3,033,000 | \$230 |
| Prince Edward Island | 126,050 | 1,770 | 7,410 | 4,890 | 14,070 | 3,490 | \$1,022,000 | \$290 |
| Nova Scotia | 775,830 | 14,820 | 46,900 | 30,320 | 92,040 | 20,820 | \$5,856,000 | \$280 |
| New Brunswick | 627,950 | 9,080 | 30,560 | 17,900 | 57,540 | 11,820 | \$3,160,000 | \$270 |
| Quebec | 6,820,580 | 92,030 | 285,020 | 149,580 | 526,630 | 101,800 | \$13,935,000 | \$140 |
| Ontario | 11,222,480 | 272,090 | 797,290 | 365,450 | 1,434,830 | 274,640 | \$87,514,000 | \$320 |
| Manitoba | 1,010,820 | 8,000 | 67,950 | 25,780 | 101,730 | 18,870 | \$5,219,000 | \$280 |
| Saskatchewan | 863,250 | 17,530 | 46,480 | 20,960 | 84,970 | 14,880 | \$4,584,000 | \$310 |
| Alberta | 3,211,550 | 62,060 | 193,060 | 94,820 | 349,930 | 69,480 | \$20,828,000 | \$300 |
| British Columbia | 4,007,220 | 49,650 | 265,250 | 118,740 | 433,640 | 84,170 | \$30,755,000 | \$370 |
| Northwest Territories | 30,990 | 80 | 3,660 | 830 | 4,570 | 580 | \$272,000 | \$470 |
| Yukon | 29,670 | 490 | 3,320 | 1,000 | 4,810 | 720 | \$294,000 | \$410 |
| Nunavut | 21,840 | 590 | 2,610 | 500 | 3,700 | 310 | \$309,000 | \$1,000 |
| Non-resident | 148,700 | 18,820 | 18,100 | 4,850 | 41,770 | 4,150 | \$2,511,000 | \$610 |
| Canada | 29,330,240 | 555,960 | 1,794,350 | 854,730 | 3,205,050 | 618,850 | \$179,292,000 | \$290 |

Note: Late-filing penalties for Quebec do not include the provincial portion.