

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
10	A0A	39,790	980	2,430	2,060	5,470	1,390	\$326,000	\$230
10	A0B	17,420	340	990	810	2,140	580	\$146,000	\$250
10	A0C	10,850	240	540	420	1,200	280	\$47,000	\$170
10	A0E	19,120	360	750	680	1,790	470	\$108,000	\$230
10	A0G	30,500	600	1,150	1,070	2,820	740	\$145,000	\$200
10	A0H	15,210	300	540	580	1,420	380	\$94,000	\$250
10	A0J	6,890	130	230	200	570	140	\$29,000	\$210
10	A0K	22,340	450	920	950	2,310	710	\$178,000	\$250
10	A0L	6,750	110	360	250	720	180	\$35,000	\$200
10	A0M	5,140	60	130	120	310	90	\$15,000	\$170
10	A0N	12,310	250	370	400	1,010	270	\$58,000	\$210
10	A0P	9,670	230	1,060	390	1,680	220	\$43,000	\$190
10	A0R	1,970	20	140	60	220	40	\$6,000	\$140
10	A1A	23,560	450	1,910	1,020	3,370	770	\$197,000	\$260
10	A1B	16,310	500	1,230	730	2,450	470	\$125,000	\$270
10	A1C	10,510	410	870	680	1,960	420	\$105,000	\$250
10	A1E	22,060	680	1,790	1,260	3,730	810	\$180,000	\$220
10	A1G	4,660	110	390	320	820	210	\$40,000	\$190
10	A1H	4,720	70	430	160	660	120	\$36,000	\$310
10	A1K	10,020	150	910	530	1,600	410	\$120,000	\$300
10	A1L	16,990	220	1,430	820	2,460	590	\$110,000	\$190
10	A1M	6,630	100	610	340	1,050	240	\$57,000	\$240
10	A1N	18,950	360	1,480	1,000	2,830	710	\$168,000	\$240
10	A1S	5,450	90	400	270	770	180	\$39,000	\$210
10	A1V	9,670	150	510	400	1,060	290	\$103,000	\$360
10	A1W	9,210	140	750	440	1,330	310	\$80,000	\$260
10	A1X	12,470	270	1,020	650	1,940	460	\$90,000	\$200
10	A1Y	4,640	100	240	220	560	160	\$25,000	\$150
10	A2A	7,880	130	420	310	860	210	\$68,000	\$320
10	A2B	4,010	100	210	160	470	100	\$14,000	\$150
10	A2H	21,300	420	1,250	930	2,600	620	\$139,000	\$220
10	A2N	7,510	180	350	290	820	190	\$34,000	\$180
10	A2V	5,810	60	330	120	510	80	\$13,000	\$160
10	A5A	7,070	100	320	240	660	160	\$29,000	\$180
10	A8A	5,950	110	290	260	650	170	\$34,000	\$200
10	Total	433,320	8,950	26,750	19,110	54,810	13,130	\$3,033,000	\$230

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Province or Territory	FSA	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 (\$)
11	C0A	39,100	530	2,570	1,640	4,740	1,180	\$443,000	\$380
11	C0B	25,330	330	1,290	1,000	2,610	710	\$178,000	\$250
11	C1A	21,590	390	1,270	810	2,460	550	\$124,000	\$230
11	C1B	11,170	120	720	390	1,230	300	\$109,000	\$370
11	C1C	4,210	50	240	170	460	130	\$22,000	\$170
11	C1E	10,000	170	610	350	1,120	250	\$57,000	\$230
11	C1N	14,650	190	710	540	1,440	380	\$90,000	\$240
11	Total	126,050	1,770	7,410	4,890	14,070	3,490	\$1,022,000	\$290

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Province or Territory	FSA	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 (\$)
12	B0A	20	0	0	0	0	0	\$0	\$0
12	B0C	2,260	50	150	130	320	100	\$32,000	\$330
12	B0E	21,550	470	1,290	720	2,480	530	\$167,000	\$310
12	B0H	8,220	180	590	350	1,120	260	\$72,000	\$280
12	B0J	33,970	550	1,780	1,250	3,570	900	\$233,000	\$260
12	B0K	29,570	680	2,140	1,370	4,190	910	\$197,000	\$220
12	B0L	2,060	50	130	90	270	60	\$9,000	\$160
12	B0M	13,970	320	840	570	1,730	360	\$65,000	\$180
12	B0N	32,390	760	2,210	1,450	4,410	960	\$250,000	\$260
12	B0P	33,400	670	2,180	1,360	4,210	930	\$272,000	\$290
12	B0R	5,050	80	230	130	450	90	\$30,000	\$340
12	B0S	15,090	410	860	590	1,850	400	\$95,000	\$240
12	B0T	12,780	200	470	390	1,060	250	\$83,000	\$330
12	B0V	5,010	90	240	250	580	170	\$38,000	\$230
12	B0W	23,760	310	950	610	1,870	420	\$91,000	\$220
12	B1A	12,250	320	570	550	1,440	330	\$93,000	\$280
12	B1B	1,060	20	50	40	110	30	\$6,000	\$220
12	B1C	1,470	20	40	50	110	30	\$6,000	\$190
12	B1E	1,320	30	70	40	140	20	\$5,000	\$220
12	B1G	1,540	30	90	70	190	50	\$6,000	\$140
12	B1H	7,730	240	510	360	1,110	220	\$50,000	\$230
12	B1J	980	10	50	30	100	20	\$4,000	\$210
12	B1K	2,700	50	160	120	320	80	\$16,000	\$200
12	B1L	4,050	50	240	150	440	100	\$45,000	\$440
12	B1M	1,050	20	50	50	120	40	\$8,000	\$230
12	B1N	4,640	120	260	210	590	120	\$21,000	\$170
12	B1P	13,180	400	670	500	1,570	330	\$88,000	\$270
12	B1R	3,520	50	150	140	330	80	\$18,000	\$220
12	B1S	6,800	170	350	200	730	120	\$25,000	\$210
12	B1T	310	0	20	10	40	0	\$0	\$0
12	B1V	4,870	140	240	240	620	140	\$33,000	\$240
12	B1W	2,130	170	150	60	380	0	\$0	\$0
12	B1X	720	10	60	40	110	30	\$10,000	\$330
12	B1Y	5,060	120	300	210	620	140	\$18,000	\$130
12	B2A	6,420	140	300	290	740	190	\$46,000	\$240
12	B2C	260	0	20	10	40	0	\$0	\$0
12	B2E	40	0	0	0	0	0	\$0	\$0
12	B2G	12,030	250	1,100	520	1,860	400	\$98,000	\$250
12	B2H	12,020	330	830	500	1,660	330	\$61,000	\$190
12	B2J	70	0	0	0	0	0	\$0	\$0
12	B2N	16,760	420	980	730	2,130	470	\$120,000	\$260
12	B2R	2,120	30	150	110	290	70	\$19,000	\$270
12	B2S	6,230	70	420	280	770	200	\$44,000	\$230
12	B2T	13,720	160	1,060	580	1,790	420	\$120,000	\$280
12	B2V	9,700	100	690	320	1,100	250	\$44,000	\$180
12	B2W	26,710	330	1,650	1,050	3,020	770	\$204,000	\$270

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Province or Territory	FSA	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 (\$)
12	B2X	9,560	160	640	370	1,170	250	\$67,000	\$270
12	B2Y	12,000	260	750	520	1,530	350	\$99,000	\$280
12	B2Z	6,790	110	500	360	970	250	\$63,000	\$250
12	B3A	16,830	400	1,000	820	2,220	540	\$118,000	\$220
12	B3B	1,150	20	70	70	160	40	\$9,000	\$220
12	B3E	5,620	70	420	250	740	190	\$58,000	\$310
12	B3G	8,660	100	480	310	890	210	\$41,000	\$200
12	B3H	14,060	290	820	340	1,450	240	\$169,000	\$700
12	B3J	7,230	150	350	150	650	110	\$29,000	\$260
12	B3K	17,240	420	1,080	780	2,280	510	\$287,000	\$570
12	B3L	13,820	240	890	480	1,610	360	\$118,000	\$330
12	B3M	28,660	510	1,680	940	3,130	680	\$194,000	\$290
12	B3N	11,390	180	720	430	1,330	300	\$95,000	\$320
12	B3P	8,610	120	510	290	930	200	\$60,000	\$300
12	B3R	7,090	190	390	330	910	200	\$49,000	\$250
12	B3S	10,940	170	550	290	1,020	220	\$91,000	\$410
12	B3T	13,630	180	890	570	1,640	430	\$116,000	\$270
12	B3V	4,920	60	290	250	600	170	\$63,000	\$380
12	B3Z	13,830	150	950	570	1,670	430	\$110,000	\$260
12	B4A	14,870	230	920	510	1,660	390	\$240,000	\$610
12	B4B	14,640	180	980	470	1,640	360	\$116,000	\$320
12	B4C	14,590	210	930	670	1,800	470	\$106,000	\$230
12	B4E	15,160	190	970	640	1,810	450	\$106,000	\$230
12	B4G	4,070	60	350	200	610	150	\$41,000	\$270
12	B4H	10,980	310	720	490	1,520	320	\$100,000	\$310
12	B4N	14,650	300	900	580	1,790	390	\$116,000	\$290
12	B4P	6,670	150	420	240	810	180	\$38,000	\$220
12	B4R	2,330	20	150	80	250	50	\$12,000	\$240
12	B4V	17,430	320	780	520	1,630	360	\$94,000	\$260
12	B5A	13,620	260	680	470	1,410	310	\$85,000	\$270
12	B6L	10,500	140	600	420	1,160	280	\$70,000	\$250
12	B9A	3,720	70	230	170	460	110	\$45,000	\$400
12	Total	775,830	14,820	46,900	30,320	92,040	20,820	\$5,856,000	\$280

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Province or Territory	FSA	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 (\$)
13	E0A	10	0	0	0	0	0	\$0	\$0
13	E0C	0	0	0	0	0	0	\$0	\$0
13	E0G	10	0	0	0	0	0	\$0	\$0
13	E1A	38,130	450	1,860	1,070	3,380	740	\$184,000	\$250
13	E1B	16,580	160	1,030	520	1,710	340	\$70,000	\$200
13	E1C	20,260	480	1,010	720	2,220	440	\$127,000	\$290
13	E1E	9,050	120	520	280	920	180	\$38,000	\$210
13	E1G	19,430	210	1,160	600	1,960	400	\$93,000	\$240
13	E1H	6,500	80	320	200	600	130	\$22,000	\$170
13	E1J	2,920	30	160	80	270	60	\$20,000	\$360
13	E1N	9,340	130	500	340	980	230	\$62,000	\$270
13	E1V	11,130	180	640	440	1,260	320	\$49,000	\$160
13	E1W	6,190	80	200	120	390	80	\$13,000	\$180
13	E1X	12,360	130	250	200	580	140	\$35,000	\$250
13	E2A	14,840	270	590	360	1,220	230	\$46,000	\$200
13	E2E	15,860	140	900	410	1,450	290	\$117,000	\$400
13	E2G	4,170	40	240	120	400	80	\$40,000	\$530
13	E2H	3,720	50	210	100	370	80	\$22,000	\$280
13	E2J	12,910	200	680	460	1,340	300	\$56,000	\$190
13	E2K	13,830	290	710	410	1,400	250	\$48,000	\$190
13	E2L	6,200	180	310	210	710	130	\$58,000	\$460
13	E2M	14,830	210	780	480	1,460	330	\$83,000	\$250
13	E2N	3,590	30	200	130	360	90	\$16,000	\$190
13	E2P	1,070	20	60	40	110	20	\$2,000	\$110
13	E2R	0	0	0	0	0	0	\$0	\$0
13	E2S	5,490	70	320	180	570	130	\$26,000	\$210
13	E2V	10,790	80	580	320	970	240	\$48,000	\$200
13	E3A	22,880	400	1,350	740	2,480	490	\$356,000	\$730
13	E3B	30,020	420	1,680	850	2,950	590	\$158,000	\$270
13	E3C	9,830	80	600	270	950	200	\$61,000	\$300
13	E3E	3,590	50	200	90	340	70	\$19,000	\$270
13	E3G	6,810	90	360	190	640	120	\$49,000	\$400
13	E3L	7,080	130	400	220	760	140	\$43,000	\$310
13	E3N	11,370	150	360	260	770	150	\$26,000	\$170
13	E3V	10,280	130	300	190	620	120	\$33,000	\$270
13	E3Y	6,100	70	170	110	350	80	\$17,000	\$220
13	E3Z	3,500	50	90	60	200	40	\$7,000	\$150
13	E4A	2,600	50	90	80	230	50	\$10,000	\$180
13	E4B	3,520	60	160	110	340	70	\$10,000	\$130
13	E4C	1,860	40	120	70	230	50	\$13,000	\$250
13	E4E	7,480	100	350	220	670	130	\$30,000	\$230
13	E4G	2,150	30	120	70	220	40	\$6,000	\$140
13	E4H	3,390	70	170	110	350	60	\$12,000	\$200
13	E4J	3,950	80	210	130	420	80	\$14,000	\$170
13	E4K	4,820	70	240	120	430	80	\$11,000	\$140
13	E4L	6,070	100	420	190	710	130	\$41,000	\$310

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Province or Territory	FSA	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 (\$)
13	E4M	1,600	30	100	60	190	40	\$9,000	\$260
13	E4N	3,890	30	280	90	400	70	\$12,000	\$170
13	E4P	13,630	140	660	370	1,160	250	\$60,000	\$240
13	E4R	6,050	50	220	170	430	120	\$37,000	\$300
13	E4S	6,460	90	220	150	450	100	\$27,000	\$270
13	E4T	1,850	40	110	90	240	60	\$11,000	\$200
13	E4V	3,760	40	160	100	310	70	\$15,000	\$220
13	E4W	7,110	170	370	200	730	110	\$31,000	\$290
13	E4X	2,630	40	90	80	210	60	\$31,000	\$530
13	E4Y	2,720	40	80	70	190	40	\$5,000	\$110
13	E4Z	4,620	90	270	170	540	100	\$13,000	\$130
13	E5A	1,450	30	70	60	170	40	\$9,000	\$250
13	E5B	2,630	40	150	90	280	70	\$29,000	\$450
13	E5C	3,520	50	230	130	410	90	\$27,000	\$310
13	E5E	640	20	50	40	120	30	\$9,000	\$310
13	E5G	2,040	30	100	60	190	40	\$14,000	\$330
13	E5H	2,340	40	140	80	260	50	\$10,000	\$220
13	E5J	1,640	30	110	70	210	40	\$18,000	\$410
13	E5K	5,760	70	340	160	560	110	\$30,000	\$280
13	E5L	2,300	40	90	80	210	60	\$10,000	\$160
13	E5M	1,700	50	90	60	200	40	\$42,000	\$1,010
13	E5N	9,700	160	630	300	1,090	200	\$33,000	\$160
13	E5P	2,100	30	100	60	190	40	\$14,000	\$390
13	E5R	1,280	30	80	40	150	20	\$3,000	\$150
13	E5S	1,480	20	100	50	170	40	\$17,000	\$440
13	E5T	2,480	40	150	70	270	50	\$11,000	\$230
13	E5V	590	0	30	30	70	20	\$6,000	\$390
13	E6A	990	20	50	40	110	30	\$4,000	\$130
13	E6B	1,270	30	100	40	170	30	\$5,000	\$180
13	E6C	1,700	40	100	70	210	50	\$7,000	\$160
13	E6E	1,160	20	70	50	130	30	\$4,000	\$120
13	E6G	2,180	30	110	80	220	50	\$10,000	\$190
13	E6H	1,020	20	40	50	100	30	\$5,000	\$180
13	E6J	990	10	60	40	110	30	\$4,000	\$140
13	E6K	3,070	40	200	110	350	80	\$34,000	\$430
13	E6L	3,830	70	250	130	450	80	\$19,000	\$250
13	E7A	3,200	10	70	50	130	30	\$3,000	\$120
13	E7B	4,950	50	130	70	240	50	\$7,000	\$160
13	E7C	4,340	60	160	100	320	60	\$9,000	\$140
13	E7E	3,600	40	100	70	200	40	\$5,000	\$110
13	E7G	3,150	60	110	90	260	60	\$12,000	\$210
13	E7H	4,420	100	210	110	410	60	\$8,000	\$150
13	E7J	1,530	30	90	40	160	20	\$1,000	\$90
13	E7K	1,890	40	110	60	220	40	\$17,000	\$460
13	E7L	4,230	60	230	180	460	120	\$22,000	\$180
13	E7M	8,260	140	380	230	750	140	\$27,000	\$190

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13	E7N	2,520	50	130	80	250	60	\$16,000	\$300
13	E7P	2,810	40	130	90	270	60	\$9,000	\$150
13	E8A	3,090	40	140	70	250	40	\$7,000	\$170
13	E8B	1,990	30	100	70	200	40	\$9,000	\$220
13	E8C	2,880	60	110	60	230	30	\$7,000	\$230
13	E8E	4,430	60	160	70	290	50	\$12,000	\$270
13	E8G	2,290	50	90	60	190	40	\$6,000	\$160
13	E8J	4,910	50	160	110	320	90	\$19,000	\$220
13	E8K	7,510	80	250	160	490	120	\$24,000	\$200
13	E8L	2,070	20	70	30	120	20	\$5,000	\$250
13	E8M	1,780	30	50	30	110	20	\$4,000	\$210
13	E8N	2,140	30	50	40	120	20	\$8,000	\$350
13	E8P	3,110	30	60	50	140	40	\$16,000	\$440
13	E8R	2,870	30	50	40	120	20	\$4,000	\$170
13	E8S	4,090	50	90	50	190	30	\$7,000	\$220
13	E8T	5,130	40	80	60	180	40	\$21,000	\$480
13	E9A	2,110	20	100	50	170	40	\$15,000	\$380
13	E9B	1,920	40	110	100	260	70	\$11,000	\$170
13	E9C	1,850	50	110	70	220	40	\$6,000	\$150
13	E9E	3,130	50	160	110	320	70	\$11,000	\$150
13	E9G	4,300	110	180	70	370	40	\$14,000	\$320
13	E9H	2,700	20	50	40	110	20	\$5,000	\$200
13	Total	627,950	9,080	30,560	17,900	57,540	11,820	\$3,160,000	\$270

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24	G0A	68,470	520	2,360	1,310	4,200	940	\$90,000	\$100
24	G0B	10	0	0	0	0	0	\$0	\$0
24	G0C	41,100	520	1,230	750	2,500	500	\$62,000	\$120
24	G0E	4,130	50	110	80	240	50	\$5,000	\$100
24	G0G	13,720	650	920	230	1,810	130	\$14,000	\$110
24	G0H	8,350	220	410	210	840	140	\$12,000	\$80
24	G0J	24,370	300	880	550	1,720	390	\$33,000	\$80
24	G0K	9,700	80	370	210	660	140	\$18,000	\$130
24	G0L	50,570	320	1,120	610	2,050	430	\$47,000	\$110
24	G0M	28,420	210	730	390	1,320	240	\$18,000	\$80
24	G0N	16,660	120	400	190	700	120	\$12,000	\$100
24	G0P	5,550	50	190	80	320	50	\$3,000	\$60
24	G0R	70,690	460	1,650	790	2,900	530	\$66,000	\$120
24	G0S	57,690	390	1,660	800	2,840	550	\$58,000	\$110
24	G0T	11,880	90	260	160	510	120	\$16,000	\$130
24	G0V	15,250	100	440	250	790	180	\$15,000	\$90
24	G0W	28,830	1,190	1,300	430	2,920	240	\$45,000	\$190
24	G0X	49,860	580	1,650	840	3,070	590	\$88,000	\$150
24	G0Y	7,870	60	130	110	290	70	\$6,000	\$80
24	G0Z	7,370	70	260	120	450	80	\$7,000	\$80
24	G1A	0	0	0	0	0	0	\$0	\$0
24	G1B	13,610	80	500	240	820	170	\$17,000	\$100
24	G1C	30,580	180	990	500	1,670	370	\$33,000	\$90
24	G1E	22,610	210	970	620	1,790	400	\$51,000	\$130
24	G1G	20,050	140	770	380	1,290	260	\$22,000	\$80
24	G1H	24,480	230	970	570	1,780	390	\$36,000	\$90
24	G1J	18,250	300	960	560	1,820	360	\$37,000	\$100
24	G1K	14,630	270	780	420	1,480	280	\$28,000	\$100
24	G1L	17,240	260	960	500	1,710	340	\$27,000	\$80
24	G1M	16,720	230	680	430	1,330	290	\$24,000	\$80
24	G1N	6,640	110	380	220	720	150	\$16,000	\$110
24	G1P	13,230	110	560	250	920	170	\$14,000	\$80
24	G1R	13,150	190	740	330	1,270	250	\$37,000	\$150
24	G1S	21,350	210	970	350	1,530	260	\$34,000	\$130
24	G1T	5,800	30	210	80	330	70	\$14,000	\$200
24	G1V	17,990	200	880	260	1,350	200	\$19,000	\$90
24	G1W	18,160	150	810	250	1,210	180	\$21,000	\$120
24	G1X	21,880	180	900	310	1,400	240	\$25,000	\$100
24	G1Y	10,910	60	400	120	580	90	\$74,000	\$790
24	G2A	12,500	90	520	230	830	160	\$22,000	\$140
24	G2B	20,240	130	720	310	1,160	220	\$15,000	\$70
24	G2C	10,280	60	370	150	580	110	\$9,000	\$80
24	G2E	17,480	100	580	250	930	180	\$18,000	\$100
24	G2G	8,960	50	330	140	530	90	\$9,000	\$110
24	G2J	2,820	20	80	50	140	30	\$3,000	\$90
24	G2K	11,470	50	310	160	520	110	\$14,000	\$120

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	G2L	12,070	70	430	190	680	130	\$15,000	\$110
24	G2M	4,440	30	180	70	270	40	\$3,000	\$80
24	G2N	6,610	50	260	120	430	80	\$10,000	\$120
24	G3A	17,030	80	550	190	820	150	\$25,000	\$160
24	G3B	6,640	30	280	120	430	100	\$15,000	\$160
24	G3C	7,830	40	340	200	580	140	\$29,000	\$210
24	G3E	12,670	50	480	190	730	150	\$14,000	\$90
24	G3G	7,960	40	350	160	550	120	\$9,000	\$80
24	G3H	8,200	50	300	160	520	120	\$11,000	\$90
24	G3J	8,240	50	380	170	600	130	\$12,000	\$90
24	G3K	15,310	70	590	270	930	200	\$17,000	\$90
24	G3L	9,220	50	270	160	480	110	\$15,000	\$140
24	G3M	5,870	50	160	120	320	80	\$7,000	\$90
24	G3N	8,410	50	340	180	560	130	\$19,000	\$140
24	G3S	4,660	30	240	130	400	80	\$15,000	\$180
24	G3Z	6,400	20	110	70	200	50	\$6,000	\$140
24	G4A	2,600	10	40	40	90	40	\$3,000	\$70
24	G4R	15,500	370	640	300	1,310	200	\$41,000	\$210
24	G4S	3,940	20	130	70	220	50	\$4,000	\$80
24	G4T	11,350	100	470	140	700	110	\$11,000	\$110
24	G4V	5,470	70	180	110	370	70	\$6,000	\$80
24	G4W	11,980	90	250	180	520	110	\$16,000	\$140
24	G4X	12,760	100	280	180	560	130	\$14,000	\$110
24	G4Z	7,610	70	380	160	610	120	\$11,000	\$90
24	G5A	7,260	40	140	110	290	80	\$6,000	\$80
24	G5B	4,760	30	180	100	300	70	\$6,000	\$80
24	G5C	9,420	100	430	200	730	150	\$17,000	\$120
24	G5H	5,720	60	180	110	360	70	\$5,000	\$70
24	G5J	5,180	60	270	110	440	80	\$5,000	\$60
24	G5L	24,760	250	1,010	440	1,690	320	\$23,000	\$70
24	G5M	7,220	40	260	80	380	60	\$5,000	\$90
24	G5N	6,950	40	270	110	420	80	\$10,000	\$110
24	G5R	16,840	110	460	260	820	180	\$14,000	\$70
24	G5T	2,520	10	40	20	70	20	\$2,000	\$80
24	G5V	9,690	90	240	140	460	80	\$7,000	\$90
24	G5X	5,090	30	140	60	240	40	\$10,000	\$240
24	G5Y	19,640	200	460	260	920	190	\$21,000	\$110
24	G5Z	6,130	30	150	70	250	40	\$4,000	\$100
24	G6A	2,020	10	50	10	80	0	\$0	\$0
24	G6B	7,150	40	100	70	210	50	\$5,000	\$110
24	G6C	6,520	30	190	100	310	70	\$7,000	\$100
24	G6E	10,910	50	260	100	410	70	\$8,000	\$120
24	G6G	17,070	110	420	200	730	130	\$12,000	\$90
24	G6H	5,980	30	130	70	240	50	\$4,000	\$80
24	G6J	8,620	50	290	120	450	80	\$8,000	\$110
24	G6K	6,570	30	230	80	340	50	\$4,000	\$80

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	G6L	12,880	140	370	190	700	120	\$9,000	\$80
24	G6P	24,900	450	650	370	1,470	240	\$15,000	\$70
24	G6R	3,740	10	90	50	150	30	\$4,000	\$130
24	G6S	4,470	30	110	50	200	30	\$3,000	\$100
24	G6T	8,930	50	230	90	370	70	\$4,000	\$60
24	G6V	27,280	210	780	410	1,400	280	\$29,000	\$110
24	G6W	21,240	130	640	320	1,090	220	\$59,000	\$270
24	G6X	7,680	60	260	140	460	90	\$9,000	\$100
24	G6Y	5,790	20	160	60	240	30	\$3,000	\$90
24	G6Z	19,370	90	710	270	1,070	190	\$18,000	\$90
24	G7A	20,260	100	730	280	1,110	210	\$28,000	\$130
24	G7B	14,730	90	440	250	780	170	\$15,000	\$90
24	G7G	13,660	70	330	220	610	150	\$16,000	\$100
24	G7H	24,260	180	700	300	1,180	210	\$20,000	\$100
24	G7J	12,070	90	370	210	660	160	\$11,000	\$70
24	G7K	690	0	20	10	30	0	\$0	\$0
24	G7N	5,220	30	140	90	250	60	\$8,000	\$130
24	G7P	6,040	30	200	100	340	80	\$8,000	\$110
24	G7S	16,110	100	450	260	810	170	\$28,000	\$170
24	G7T	1,300	0	40	20	60	20	\$1,000	\$80
24	G7X	21,420	200	670	490	1,350	330	\$22,000	\$70
24	G7Y	550	0	30	20	40	0	\$0	\$0
24	G7Z	2,250	0	60	30	90	20	\$2,000	\$90
24	G8A	4,970	40	150	80	270	60	\$5,000	\$80
24	G8B	18,700	120	440	250	800	160	\$15,000	\$90
24	G8C	3,750	10	50	30	90	20	\$4,000	\$220
24	G8E	3,160	0	70	40	130	30	\$2,000	\$70
24	G8G	3,310	30	40	30	100	20	\$1,000	\$90
24	G8H	8,350	80	210	90	380	70	\$5,000	\$70
24	G8J	3,390	30	80	30	140	20	\$2,000	\$80
24	G8K	8,660	30	160	80	280	50	\$4,000	\$80
24	G8L	12,100	150	430	210	780	160	\$12,000	\$80
24	G8M	4,270	40	100	50	190	30	\$3,000	\$80
24	G8N	2,100	20	40	30	90	20	\$3,000	\$120
24	G8P	5,840	60	280	80	410	50	\$4,000	\$80
24	G8T	23,100	330	1,020	620	1,970	410	\$39,000	\$100
24	G8V	8,320	50	340	170	560	120	\$18,000	\$150
24	G8W	9,200	80	360	160	590	110	\$17,000	\$150
24	G8Y	27,780	290	1,140	490	1,920	350	\$44,000	\$120
24	G8Z	11,260	190	630	310	1,130	220	\$19,000	\$80
24	G9A	16,590	360	750	470	1,570	280	\$35,000	\$120
24	G9B	15,610	130	650	270	1,050	190	\$24,000	\$120
24	G9C	3,100	20	130	50	210	40	\$8,000	\$210
24	G9H	11,310	110	370	210	680	140	\$12,000	\$80
24	G9N	13,560	200	400	270	870	160	\$25,000	\$150
24	G9P	10,110	70	240	120	440	90	\$9,000	\$90

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	G9R	1,880	10	50	30	90	20	\$1,000	\$90
24	G9T	13,690	190	430	280	900	190	\$14,000	\$70
24	G9X	8,910	90	290	180	550	110	\$9,000	\$80
24	H0M	1,270	270	130	40	440	0	\$0	\$0
24	H1A	26,810	370	1,210	690	2,270	460	\$45,000	\$100
24	H1B	16,290	250	750	490	1,490	320	\$36,000	\$110
24	H1C	11,320	160	610	350	1,120	250	\$28,000	\$110
24	H1E	35,300	620	1,660	1,010	3,290	660	\$79,000	\$120
24	H1G	37,610	1,010	2,150	1,410	4,570	860	\$97,000	\$110
24	H1H	28,310	740	1,630	990	3,350	630	\$56,000	\$90
24	H1J	8,570	130	390	210	730	150	\$16,000	\$110
24	H1K	27,890	500	1,440	760	2,700	510	\$53,000	\$100
24	H1L	26,670	450	1,440	860	2,750	580	\$66,000	\$110
24	H1M	24,090	350	1,020	510	1,880	360	\$37,000	\$100
24	H1N	19,080	340	950	470	1,760	330	\$45,000	\$140
24	H1P	14,250	250	650	360	1,260	250	\$48,000	\$190
24	H1R	23,770	470	1,150	680	2,300	430	\$102,000	\$240
24	H1S	20,600	410	960	530	1,890	360	\$44,000	\$120
24	H1T	24,640	660	1,190	650	2,500	470	\$61,000	\$130
24	H1V	17,160	370	1,080	550	2,000	390	\$55,000	\$140
24	H1W	23,100	420	1,430	770	2,620	510	\$57,000	\$110
24	H1X	23,640	430	1,390	640	2,460	440	\$45,000	\$100
24	H1Y	22,500	360	1,430	640	2,430	460	\$57,000	\$120
24	H1Z	26,540	720	1,580	940	3,240	580	\$68,000	\$120
24	H2A	15,000	350	900	430	1,680	300	\$26,000	\$90
24	H2B	13,770	300	820	410	1,530	270	\$34,000	\$130
24	H2C	14,030	210	740	310	1,260	230	\$30,000	\$130
24	H2E	18,180	370	1,080	490	1,940	330	\$32,000	\$100
24	H2G	17,010	290	1,080	510	1,880	370	\$44,000	\$120
24	H2H	11,110	190	810	370	1,370	270	\$65,000	\$250
24	H2J	20,480	290	1,400	610	2,300	450	\$72,000	\$160
24	H2K	22,280	440	1,440	720	2,590	520	\$56,000	\$110
24	H2L	21,250	500	1,340	610	2,450	430	\$110,000	\$260
24	H2M	14,920	250	760	330	1,340	230	\$32,000	\$140
24	H2N	5,100	150	280	170	590	110	\$18,000	\$160
24	H2P	11,130	170	700	280	1,150	220	\$28,000	\$130
24	H2R	17,920	290	1,110	450	1,860	320	\$40,000	\$120
24	H2S	21,380	360	1,470	610	2,440	450	\$59,000	\$130
24	H2T	12,490	250	960	400	1,610	290	\$67,000	\$230
24	H2V	21,980	720	2,200	620	3,530	420	\$104,000	\$250
24	H2W	8,320	230	660	250	1,140	180	\$40,000	\$220
24	H2X	15,610	610	940	380	1,930	270	\$48,000	\$180
24	H2Y	3,030	50	160	110	320	90	\$30,000	\$350
24	H2Z	2,880	80	150	60	290	40	\$6,000	\$160
24	H3A	3,550	190	170	60	430	40	\$11,000	\$270
24	H3B	15,100	110	110	50	270	30	\$11,000	\$380

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	H3C	14,460	270	810	370	1,450	280	\$79,000	\$280
24	H3E	17,400	300	680	320	1,300	250	\$71,000	\$290
24	H3G	8,410	330	470	170	970	130	\$58,000	\$440
24	H3H	16,430	690	1,130	300	2,120	190	\$46,000	\$250
24	H3J	9,130	300	520	240	1,060	160	\$20,000	\$130
24	H3K	11,830	310	730	400	1,440	270	\$35,000	\$130
24	H3L	15,960	280	800	350	1,430	240	\$39,000	\$160
24	H3M	12,190	300	630	300	1,230	190	\$19,000	\$100
24	H3N	22,920	900	1,430	740	3,070	480	\$35,000	\$70
24	H3P	7,850	150	310	140	600	110	\$58,000	\$550
24	H3R	7,680	120	320	130	570	100	\$64,000	\$650
24	H3S	24,880	690	1,510	540	2,740	350	\$57,000	\$160
24	H3T	9,810	330	680	170	1,180	110	\$16,000	\$150
24	H3V	5,420	170	350	140	660	100	\$10,000	\$100
24	H3W	23,550	650	1,250	620	2,520	420	\$75,000	\$180
24	H3X	18,730	410	930	430	1,770	300	\$59,000	\$200
24	H3Y	7,490	90	180	80	350	70	\$106,000	\$1,470
24	H3Z	9,160	200	380	190	760	140	\$102,000	\$730
24	H4A	19,870	410	1,320	610	2,340	450	\$109,000	\$240
24	H4B	15,900	500	1,050	430	1,970	310	\$35,000	\$110
24	H4C	12,710	260	820	490	1,570	320	\$57,000	\$180
24	H4E	23,540	520	1,330	740	2,590	500	\$48,000	\$100
24	H4G	23,100	470	1,380	700	2,560	490	\$60,000	\$120
24	H4H	15,080	260	880	420	1,570	300	\$38,000	\$120
24	H4J	13,460	410	800	360	1,570	220	\$27,000	\$120
24	H4K	8,980	200	400	170	770	120	\$31,000	\$250
24	H4L	28,320	710	1,500	690	2,900	480	\$97,000	\$200
24	H4M	9,770	250	560	280	1,090	190	\$20,000	\$100
24	H4N	22,830	580	1,090	540	2,210	350	\$43,000	\$120
24	H4P	7,230	160	380	160	690	110	\$11,000	\$90
24	H4R	23,720	490	1,070	550	2,110	400	\$76,000	\$190
24	H4S	460	0	20	0	30	0	\$0	\$0
24	H4T	80	0	0	0	0	0	\$0	\$0
24	H4V	15,750	370	900	460	1,730	320	\$31,000	\$100
24	H4W	20,080	500	1,080	490	2,070	330	\$56,000	\$170
24	H4X	5,120	80	300	150	530	110	\$27,000	\$240
24	H4Z	20	0	0	0	0	0	\$0	\$0
24	H5B	80	0	0	0	10	0	\$0	\$0
24	H7A	16,780	200	870	520	1,590	360	\$53,000	\$150
24	H7B	2,230	20	120	70	210	50	\$8,000	\$170
24	H7C	6,560	110	310	180	600	110	\$8,000	\$70
24	H7E	21,420	250	920	480	1,640	320	\$60,000	\$190
24	H7G	17,420	260	830	470	1,570	310	\$37,000	\$120
24	H7H	10,890	130	530	260	920	160	\$20,000	\$130
24	H7J	1,800	30	90	50	160	30	\$7,000	\$230
24	H7K	18,430	200	800	390	1,380	280	\$37,000	\$130

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	H7L	29,790	300	1,320	590	2,210	410	\$39,000	\$100
24	H7M	23,670	300	920	500	1,720	340	\$42,000	\$130
24	H7N	34,890	550	1,660	970	3,180	630	\$78,000	\$120
24	H7P	29,710	360	1,190	640	2,180	470	\$50,000	\$110
24	H7R	24,040	380	1,190	650	2,220	420	\$54,000	\$130
24	H7S	6,200	110	280	140	520	90	\$8,000	\$90
24	H7T	23,110	320	950	550	1,820	360	\$44,000	\$120
24	H7V	19,270	450	830	520	1,790	340	\$34,000	\$100
24	H7W	34,450	690	1,480	960	3,130	610	\$80,000	\$130
24	H7X	21,700	290	980	510	1,770	340	\$65,000	\$190
24	H7Y	7,700	90	400	170	660	110	\$38,000	\$340
24	H8N	26,710	660	1,530	820	3,020	560	\$61,000	\$110
24	H8P	18,040	350	1,030	590	1,970	430	\$57,000	\$130
24	H8R	23,640	560	1,540	950	3,050	640	\$76,000	\$120
24	H8S	19,440	390	1,040	670	2,110	430	\$41,000	\$100
24	H8T	11,710	170	590	290	1,050	210	\$36,000	\$170
24	H8Y	15,090	360	820	500	1,680	340	\$57,000	\$170
24	H8Z	12,160	250	740	380	1,370	250	\$23,000	\$90
24	H9A	12,220	220	580	250	1,050	190	\$37,000	\$200
24	H9B	16,710	340	940	500	1,780	360	\$48,000	\$130
24	H9C	9,580	110	450	200	770	140	\$26,000	\$180
24	H9E	2,560	50	130	70	250	50	\$18,000	\$390
24	H9G	12,480	230	640	350	1,220	250	\$36,000	\$150
24	H9H	20,170	410	1,060	500	1,960	360	\$58,000	\$160
24	H9J	17,470	280	920	450	1,650	320	\$50,000	\$160
24	H9K	7,030	130	390	150	660	120	\$19,000	\$170
24	H9P	3,150	50	210	100	360	70	\$7,000	\$110
24	H9R	20,450	310	1,080	450	1,840	330	\$80,000	\$240
24	H9S	18,530	300	880	470	1,650	340	\$60,000	\$180
24	H9W	15,260	220	720	300	1,240	230	\$54,000	\$230
24	H9X	7,730	130	360	140	630	110	\$43,000	\$380
24	J0A	15,570	150	490	180	820	120	\$9,000	\$80
24	J0B	53,360	510	1,740	880	3,120	600	\$83,000	\$140
24	J0C	18,930	160	650	380	1,190	240	\$22,000	\$90
24	J0E	43,040	420	1,360	810	2,590	540	\$84,000	\$160
24	J0G	15,580	160	430	260	840	180	\$25,000	\$140
24	J0H	42,790	320	1,350	740	2,400	440	\$58,000	\$130
24	J0J	35,080	380	1,220	740	2,340	500	\$57,000	\$110
24	J0K	123,090	1,460	3,840	2,580	7,870	1,700	\$204,000	\$120
24	J0L	68,890	1,260	2,490	1,440	5,180	930	\$129,000	\$140
24	J0M	14,530	2,380	2,890	1,010	6,280	490	\$49,000	\$100
24	J0N	30,300	340	1,260	690	2,290	470	\$63,000	\$130
24	J0P	34,730	350	1,460	850	2,660	600	\$121,000	\$200
24	J0R	33,110	370	1,330	870	2,560	630	\$85,000	\$130
24	J0S	27,790	340	990	640	1,970	410	\$36,000	\$90
24	J0T	42,620	560	1,690	1,090	3,350	750	\$92,000	\$120

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	J0V	22,640	330	990	580	1,890	390	\$43,000	\$110
24	J0W	14,310	250	410	280	940	190	\$22,000	\$120
24	J0X	37,410	590	1,670	1,000	3,250	670	\$94,000	\$140
24	J0Y	22,410	590	1,010	400	2,000	250	\$38,000	\$150
24	J0Z	27,500	400	1,040	530	1,970	330	\$25,000	\$80
24	J1A	7,620	60	190	90	330	60	\$4,000	\$70
24	J1C	5,430	30	160	70	260	50	\$5,000	\$100
24	J1E	20,130	220	550	340	1,110	230	\$26,000	\$110
24	J1G	16,200	190	400	240	830	150	\$14,000	\$90
24	J1H	21,980	390	960	490	1,840	320	\$26,000	\$80
24	J1J	12,420	110	340	140	600	110	\$14,000	\$130
24	J1K	5,650	70	240	70	380	60	\$6,000	\$100
24	J1L	13,920	100	340	160	590	120	\$15,000	\$130
24	J1M	4,540	60	210	90	370	60	\$7,000	\$120
24	J1N	27,880	120	780	400	1,300	280	\$54,000	\$200
24	J1R	8,760	50	260	130	440	100	\$13,000	\$140
24	J1S	6,320	50	150	90	300	60	\$5,000	\$70
24	J1T	6,480	80	180	80	340	40	\$4,000	\$80
24	J1X	28,410	230	760	460	1,450	340	\$44,000	\$130
24	J1Z	4,530	20	180	90	290	60	\$5,000	\$80
24	J2A	9,810	70	380	200	660	110	\$13,000	\$110
24	J2B	26,120	390	980	580	1,950	370	\$33,000	\$90
24	J2C	25,560	320	710	390	1,420	260	\$44,000	\$170
24	J2E	3,640	30	100	70	210	50	\$3,000	\$60
24	J2G	23,530	260	640	490	1,390	320	\$27,000	\$80
24	J2H	18,730	100	430	210	740	150	\$17,000	\$120
24	J2J	15,320	100	370	240	710	170	\$19,000	\$120
24	J2K	15,050	170	450	250	870	170	\$17,000	\$100
24	J2L	9,430	70	290	140	500	110	\$11,000	\$110
24	J2M	6,110	40	200	90	330	60	\$9,000	\$150
24	J2N	8,110	80	310	170	550	110	\$9,000	\$80
24	J2R	8,600	40	210	90	340	60	\$4,000	\$60
24	J2S	24,340	220	680	420	1,330	260	\$22,000	\$80
24	J2T	14,310	80	330	200	610	130	\$16,000	\$130
24	J2W	23,540	150	760	370	1,280	260	\$33,000	\$130
24	J2X	16,410	150	610	350	1,100	230	\$42,000	\$180
24	J2Y	4,580	40	150	90	270	60	\$15,000	\$250
24	J3A	7,810	90	200	150	440	100	\$9,000	\$90
24	J3B	27,220	280	1,070	630	1,970	400	\$36,000	\$90
24	J3E	25,000	160	850	350	1,360	250	\$37,000	\$150
24	J3G	26,970	160	910	480	1,550	340	\$48,000	\$140
24	J3H	21,920	160	770	360	1,280	270	\$49,000	\$180
24	J3L	41,690	360	1,880	900	3,140	670	\$121,000	\$180
24	J3M	8,710	70	350	200	620	130	\$15,000	\$120
24	J3N	13,600	80	590	250	920	180	\$24,000	\$130
24	J3P	21,580	210	430	320	960	230	\$32,000	\$140

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	J3R	12,280	100	320	190	620	130	\$19,000	\$150
24	J3T	7,090	50	160	70	280	50	\$3,000	\$50
24	J3V	21,240	170	810	310	1,280	240	\$79,000	\$330
24	J3X	17,230	80	600	290	970	190	\$24,000	\$130
24	J3Y	53,640	530	2,350	1,160	4,030	780	\$84,000	\$110
24	J3Z	4,410	50	250	100	390	70	\$13,000	\$190
24	J4B	35,140	220	1,260	500	1,980	390	\$89,000	\$230
24	J4G	8,090	100	360	160	610	100	\$10,000	\$100
24	J4H	12,640	180	510	300	990	190	\$26,000	\$140
24	J4J	24,100	400	1,240	740	2,380	460	\$49,000	\$110
24	J4K	20,870	390	1,130	710	2,230	480	\$54,000	\$110
24	J4L	24,800	390	1,240	790	2,420	510	\$53,000	\$110
24	J4M	10,310	90	460	190	740	150	\$17,000	\$120
24	J4N	9,710	80	320	170	570	140	\$29,000	\$210
24	J4P	8,880	100	390	170	650	130	\$37,000	\$290
24	J4R	8,510	120	400	220	740	160	\$22,000	\$140
24	J4S	5,130	60	190	90	340	70	\$7,000	\$100
24	J4T	15,100	230	730	520	1,480	330	\$39,000	\$120
24	J4V	13,530	230	730	340	1,310	240	\$27,000	\$110
24	J4W	14,760	310	730	430	1,460	320	\$43,000	\$140
24	J4X	15,860	230	570	300	1,110	240	\$55,000	\$230
24	J4Y	20,140	350	890	480	1,720	320	\$67,000	\$210
24	J4Z	22,310	420	1,180	620	2,210	410	\$60,000	\$140
24	J5A	23,530	200	910	450	1,560	320	\$39,000	\$120
24	J5B	6,640	60	270	130	460	90	\$7,000	\$80
24	J5C	13,690	120	530	280	920	190	\$19,000	\$100
24	J5J	13,910	130	670	440	1,240	280	\$32,000	\$110
24	J5K	13,380	100	600	390	1,100	260	\$39,000	\$150
24	J5L	18,100	120	740	440	1,300	320	\$34,000	\$110
24	J5M	17,940	200	860	610	1,670	380	\$50,000	\$130
24	J5N	10,760	90	440	270	800	160	\$19,000	\$120
24	J5R	39,250	360	1,630	680	2,660	530	\$94,000	\$180
24	J5T	11,720	110	430	270	810	180	\$20,000	\$110
24	J5V	6,210	70	110	100	270	70	\$6,000	\$90
24	J5W	20,860	160	790	490	1,440	320	\$34,000	\$110
24	J5X	7,010	80	310	180	580	110	\$13,000	\$110
24	J5Y	23,540	200	930	570	1,710	400	\$51,000	\$130
24	J5Z	22,690	170	910	530	1,610	330	\$43,000	\$130
24	J6A	28,680	250	980	570	1,800	380	\$45,000	\$120
24	J6E	38,680	380	1,030	680	2,090	450	\$44,000	\$100
24	J6J	19,720	310	930	570	1,820	390	\$39,000	\$100
24	J6K	20,020	260	890	560	1,720	380	\$40,000	\$100
24	J6N	13,200	110	430	300	840	210	\$34,000	\$160
24	J6R	11,400	90	400	200	680	130	\$26,000	\$200
24	J6S	20,750	240	780	530	1,550	350	\$34,000	\$100
24	J6T	14,730	210	640	450	1,290	300	\$25,000	\$80

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	J6V	11,890	80	430	230	740	160	\$16,000	\$100
24	J6W	26,040	230	1,050	700	1,970	480	\$50,000	\$100
24	J6X	20,490	150	810	450	1,420	300	\$28,000	\$90
24	J6Y	16,980	140	780	430	1,350	290	\$40,000	\$140
24	J6Z	15,590	140	620	350	1,110	250	\$50,000	\$200
24	J7A	11,760	100	440	230	770	170	\$39,000	\$220
24	J7B	10,750	90	410	180	670	130	\$43,000	\$330
24	J7C	37,280	310	1,570	830	2,710	580	\$84,000	\$150
24	J7E	23,570	400	1,270	600	2,280	380	\$67,000	\$180
24	J7G	14,070	110	540	280	940	190	\$22,000	\$120
24	J7H	6,770	70	340	160	570	110	\$15,000	\$140
24	J7J	21,880	140	830	580	1,540	410	\$46,000	\$110
24	J7K	29,150	210	1,140	590	1,930	410	\$177,000	\$430
24	J7L	11,010	110	530	280	920	200	\$27,000	\$140
24	J7M	18,780	220	920	620	1,760	400	\$38,000	\$90
24	J7N	25,510	210	1,170	690	2,060	450	\$60,000	\$130
24	J7P	20,670	200	780	420	1,400	290	\$27,000	\$90
24	J7R	30,640	310	1,220	700	2,230	470	\$51,000	\$110
24	J7T	23,150	230	1,020	520	1,760	380	\$58,000	\$150
24	J7V	54,450	620	2,490	1,450	4,560	1,020	\$174,000	\$170
24	J7W	11,650	140	490	270	900	180	\$29,000	\$160
24	J7X	4,380	40	190	120	350	90	\$7,000	\$80
24	J7Y	22,010	310	860	580	1,750	370	\$38,000	\$100
24	J7Z	25,000	410	1,070	720	2,200	460	\$36,000	\$80
24	J8A	8,730	80	390	280	750	190	\$28,000	\$150
24	J8B	11,960	160	490	330	980	210	\$28,000	\$130
24	J8C	9,730	140	300	220	660	130	\$26,000	\$210
24	J8E	9,170	100	310	210	620	150	\$23,000	\$150
24	J8G	6,810	100	300	210	600	130	\$17,000	\$120
24	J8H	12,160	200	460	330	990	190	\$25,000	\$130
24	J8L	16,070	190	610	420	1,210	280	\$33,000	\$120
24	J8M	10,020	90	400	260	750	170	\$18,000	\$100
24	J8N	10,110	120	410	300	830	190	\$35,000	\$180
24	J8P	26,970	400	1,260	880	2,540	560	\$85,000	\$150
24	J8R	22,330	170	790	500	1,460	370	\$44,000	\$120
24	J8T	31,530	450	1,320	820	2,590	570	\$70,000	\$120
24	J8V	21,110	170	800	470	1,430	330	\$67,000	\$200
24	J8X	7,370	220	440	230	890	150	\$21,000	\$140
24	J8Y	17,740	310	920	550	1,780	360	\$39,000	\$110
24	J8Z	11,280	150	470	260	880	170	\$24,000	\$140
24	J9A	16,660	170	830	390	1,390	280	\$34,000	\$120
24	J9B	6,040	70	320	140	520	110	\$28,000	\$260
24	J9E	6,330	160	210	100	470	50	\$10,000	\$190
24	J9H	23,830	310	1,350	680	2,340	470	\$68,000	\$140
24	J9J	28,320	300	1,500	710	2,510	500	\$84,000	\$170
24	J9L	11,960	90	260	150	510	100	\$7,000	\$70

T1 Filing Compliance (2021 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	J9P	26,450	260	880	530	1,670	340	\$48,000	\$140
24	J9T	10,570	170	400	180	750	120	\$13,000	\$110
24	J9V	2,900	20	70	20	120	20	\$8,000	\$400
24	J9X	18,990	210	700	390	1,300	270	\$31,000	\$110
24	J9Y	8,490	60	310	120	480	90	\$8,000	\$80
24	J9Z	6,230	90	260	130	480	80	\$6,000	\$70
24	Total	6,820,580	92,030	285,020	149,580	526,630	101,800	\$13,935,000	\$140

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	K0A	86,540	1,040	5,810	2,910	9,750	2,330	\$769,000	\$330
35	K0B	17,320	310	870	500	1,680	390	\$115,000	\$290
35	K0C	42,800	740	2,640	1,270	4,650	960	\$260,000	\$270
35	K0E	31,540	570	2,300	1,160	4,030	860	\$225,000	\$260
35	K0G	31,730	530	2,300	1,170	4,000	910	\$270,000	\$300
35	K0H	36,340	630	2,650	1,390	4,660	1,080	\$350,000	\$320
35	K0J	28,280	640	1,920	820	3,370	620	\$189,000	\$310
35	K0K	93,270	2,130	7,060	3,470	12,660	2,640	\$798,000	\$300
35	K0L	61,420	1,380	4,560	2,180	8,110	1,700	\$559,000	\$330
35	K0M	42,750	920	3,050	1,590	5,560	1,240	\$380,000	\$310
35	K1A	80	0	0	0	10	0	\$0	\$0
35	K1B	13,210	260	920	450	1,630	320	\$98,000	\$300
35	K1C	29,710	410	1,700	790	2,890	640	\$182,000	\$290
35	K1E	11,860	140	700	360	1,190	300	\$71,000	\$240
35	K1G	27,160	760	1,780	780	3,330	570	\$119,000	\$210
35	K1H	12,710	260	760	310	1,320	250	\$84,000	\$340
35	K1J	21,510	480	1,390	620	2,500	490	\$145,000	\$290
35	K1K	25,160	860	1,590	770	3,220	530	\$152,000	\$280
35	K1L	13,380	440	810	530	1,780	350	\$84,000	\$240
35	K1M	5,300	60	310	150	520	120	\$49,000	\$400
35	K1N	19,960	650	1,400	650	2,690	460	\$116,000	\$250
35	K1P	690	0	40	20	70	10	\$6,000	\$400
35	K1R	14,450	360	980	510	1,840	370	\$130,000	\$350
35	K1S	23,600	330	1,480	570	2,380	470	\$176,000	\$380
35	K1T	30,170	750	2,100	990	3,840	740	\$208,000	\$280
35	K1V	42,460	1,090	2,910	1,240	5,230	940	\$317,000	\$340
35	K1W	10,510	150	700	320	1,180	260	\$95,000	\$370
35	K1X	3,290	80	230	110	410	90	\$30,000	\$360
35	K1Y	15,720	290	1,100	440	1,830	360	\$186,000	\$520
35	K1Z	17,030	490	1,100	520	2,110	370	\$104,000	\$280
35	K2A	13,450	240	850	340	1,420	280	\$130,000	\$460
35	K2B	25,340	680	1,640	720	3,040	520	\$158,000	\$310
35	K2C	22,070	410	1,510	650	2,570	500	\$166,000	\$330
35	K2E	15,620	370	970	440	1,780	360	\$84,000	\$230
35	K2G	39,390	720	2,640	1,080	4,440	850	\$245,000	\$290
35	K2H	20,810	350	1,510	640	2,490	490	\$134,000	\$280
35	K2J	60,630	1,150	4,400	1,830	7,380	1,400	\$390,000	\$280
35	K2K	19,600	320	1,320	540	2,180	440	\$169,000	\$380
35	K2L	14,610	250	970	430	1,640	320	\$80,000	\$250
35	K2M	21,830	360	1,630	640	2,630	510	\$161,000	\$320
35	K2P	13,870	380	860	390	1,620	290	\$75,000	\$260
35	K2R	1,010	0	70	30	110	30	\$18,000	\$730
35	K2S	29,570	370	2,040	800	3,210	680	\$246,000	\$360
35	K2T	9,020	190	610	200	1,000	160	\$57,000	\$360
35	K2V	7,270	140	510	240	890	200	\$62,000	\$310
35	K2W	6,320	150	430	160	730	130	\$37,000	\$290

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	K4A	47,050	690	3,060	1,430	5,170	1,150	\$384,000	\$340
35	K4B	3,770	50	210	120	370	100	\$33,000	\$340
35	K4C	3,640	50	200	100	350	80	\$19,000	\$240
35	K4K	13,350	150	700	420	1,280	340	\$98,000	\$290
35	K4M	11,650	170	720	370	1,250	310	\$126,000	\$410
35	K4P	8,040	100	600	240	940	200	\$69,000	\$350
35	K4R	6,720	70	430	220	710	170	\$49,000	\$290
35	K6A	10,770	280	530	280	1,100	200	\$46,000	\$230
35	K6H	25,440	940	1,580	740	3,260	500	\$122,000	\$240
35	K6J	14,100	350	840	420	1,610	290	\$76,000	\$260
35	K6K	2,690	40	140	70	250	50	\$6,000	\$110
35	K6T	540	0	50	20	70	10	\$4,000	\$320
35	K6V	22,910	420	1,470	740	2,620	550	\$112,000	\$210
35	K7A	13,610	330	1,120	530	1,980	390	\$121,000	\$310
35	K7C	15,770	230	1,150	600	1,980	470	\$134,000	\$290
35	K7G	7,170	100	450	260	810	200	\$58,000	\$300
35	K7H	13,330	210	860	440	1,510	340	\$79,000	\$230
35	K7K	24,110	740	1,760	880	3,380	630	\$173,000	\$280
35	K7L	13,970	370	880	420	1,660	320	\$115,000	\$360
35	K7M	38,130	870	2,700	1,200	4,770	950	\$243,000	\$250
35	K7N	6,260	110	430	190	740	150	\$32,000	\$220
35	K7P	19,180	230	1,290	610	2,120	470	\$138,000	\$290
35	K7R	11,930	280	760	400	1,440	290	\$67,000	\$230
35	K7S	11,410	150	670	390	1,220	290	\$89,000	\$310
35	K7V	11,210	290	880	400	1,570	300	\$69,000	\$230
35	K8A	21,290	440	1,210	630	2,280	470	\$132,000	\$280
35	K8B	400	0	20	0	30	0	\$0	\$0
35	K8H	11,130	100	670	280	1,060	220	\$53,000	\$240
35	K8N	25,080	540	1,770	820	3,130	600	\$209,000	\$350
35	K8P	17,990	500	1,240	590	2,330	420	\$90,000	\$210
35	K8R	1,510	20	110	60	190	50	\$8,000	\$180
35	K8V	22,450	540	1,610	860	3,010	640	\$171,000	\$270
35	K9A	22,230	380	1,400	690	2,480	550	\$161,000	\$290
35	K9H	22,230	670	1,700	710	3,070	520	\$135,000	\$260
35	K9J	34,610	850	2,550	1,180	4,570	860	\$233,000	\$270
35	K9K	11,140	170	790	270	1,230	220	\$85,000	\$390
35	K9L	6,220	140	460	180	780	150	\$46,000	\$320
35	K9V	23,280	550	1,570	790	2,910	580	\$167,000	\$290
35	L0A	11,680	200	1,080	440	1,710	350	\$122,000	\$350
35	L0B	12,420	220	1,120	520	1,860	420	\$146,000	\$350
35	L0C	7,700	170	710	330	1,200	260	\$71,000	\$270
35	L0E	16,590	400	1,380	720	2,500	520	\$149,000	\$290
35	L0G	34,560	640	2,750	1,350	4,740	1,050	\$512,000	\$490
35	L0H	920	30	90	40	160	30	\$16,000	\$500
35	L0J	4,000	50	170	120	350	100	\$49,000	\$510
35	L0K	30,470	690	2,530	1,250	4,470	940	\$334,000	\$360

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	L0L	33,110	610	2,690	1,340	4,640	1,030	\$344,000	\$330
35	L0M	27,880	540	2,500	1,220	4,260	950	\$239,000	\$250
35	L0N	2,060	50	200	90	340	70	\$15,000	\$230
35	L0P	6,170	120	420	230	760	180	\$75,000	\$430
35	L0R	66,220	1,050	4,890	2,160	8,110	1,680	\$519,000	\$310
35	L0S	49,030	780	3,060	1,630	5,470	1,310	\$444,000	\$340
35	L1A	12,900	210	860	410	1,480	310	\$65,000	\$210
35	L1B	10,190	180	800	380	1,360	290	\$88,000	\$300
35	L1C	36,330	670	3,360	1,450	5,480	1,130	\$305,000	\$270
35	L1E	21,710	350	1,960	830	3,140	650	\$281,000	\$430
35	L1G	33,800	810	2,590	1,300	4,700	940	\$248,000	\$260
35	L1H	23,920	800	2,030	1,020	3,850	730	\$195,000	\$270
35	L1J	32,040	980	2,720	1,380	5,080	960	\$224,000	\$230
35	L1K	32,170	740	3,000	1,310	5,040	960	\$272,000	\$280
35	L1L	8,970	240	840	470	1,560	340	\$78,000	\$230
35	L1M	15,940	260	1,620	590	2,470	460	\$171,000	\$370
35	L1N	38,240	780	3,240	1,520	5,540	1,150	\$288,000	\$250
35	L1P	16,960	390	1,670	650	2,700	480	\$173,000	\$360
35	L1R	32,210	650	2,870	1,170	4,690	900	\$284,000	\$320
35	L1S	32,380	790	2,780	1,380	4,950	1,000	\$254,000	\$250
35	L1T	40,520	1,250	4,160	1,760	7,170	1,310	\$386,000	\$300
35	L1V	41,350	980	3,750	1,740	6,480	1,330	\$349,000	\$260
35	L1W	14,370	280	1,290	630	2,210	480	\$176,000	\$370
35	L1X	19,210	590	1,920	870	3,370	620	\$187,000	\$300
35	L1Y	1,690	40	140	60	240	50	\$21,000	\$450
35	L1Z	22,920	680	2,380	1,110	4,160	760	\$197,000	\$260
35	L2A	13,390	380	960	560	1,890	420	\$90,000	\$210
35	L2E	14,820	440	1,090	700	2,230	490	\$99,000	\$200
35	L2G	24,000	630	1,750	1,040	3,420	750	\$173,000	\$230
35	L2H	23,710	500	1,690	840	3,030	600	\$167,000	\$280
35	L2J	12,450	220	760	440	1,410	360	\$96,000	\$270
35	L2M	26,420	620	1,750	880	3,240	650	\$129,000	\$200
35	L2N	24,780	450	1,610	790	2,840	580	\$186,000	\$320
35	L2P	11,670	260	810	450	1,520	310	\$70,000	\$220
35	L2R	19,390	760	1,440	780	2,980	520	\$153,000	\$290
35	L2S	15,150	370	1,140	490	2,010	360	\$83,000	\$230
35	L2T	9,320	230	590	320	1,140	240	\$78,000	\$330
35	L2V	15,330	430	1,170	580	2,170	420	\$77,000	\$190
35	L2W	1,610	50	110	30	190	20	\$8,000	\$330
35	L3B	19,480	550	1,380	740	2,670	500	\$90,000	\$180
35	L3C	26,920	530	1,840	830	3,200	630	\$168,000	\$270
35	L3J	130	0	10	0	20	0	\$0	\$0
35	L3K	15,190	340	920	480	1,750	350	\$58,000	\$170
35	L3L	670	20	50	20	90	20	\$14,000	\$900
35	L3M	22,130	280	1,510	690	2,480	550	\$235,000	\$430
35	L3P	30,850	680	1,860	740	3,280	550	\$232,000	\$420

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	L3R	53,980	1,360	2,600	940	4,890	740	\$365,000	\$500
35	L3S	46,500	1,500	3,500	1,460	6,450	1,090	\$263,000	\$240
35	L3T	42,850	1,200	2,390	1,080	4,670	830	\$320,000	\$380
35	L3V	38,210	1,000	3,000	1,550	5,550	1,170	\$271,000	\$230
35	L3X	35,580	750	2,700	1,070	4,510	820	\$209,000	\$250
35	L3Y	34,460	760	2,690	1,250	4,700	940	\$276,000	\$290
35	L3Z	30,510	730	2,550	1,380	4,660	1,030	\$277,000	\$270
35	L4A	37,720	840	2,770	1,240	4,840	960	\$389,000	\$410
35	L4B	32,480	860	1,620	650	3,130	490	\$196,000	\$400
35	L4C	62,380	1,990	3,970	1,780	7,740	1,320	\$423,000	\$320
35	L4E	42,450	1,200	3,130	1,300	5,630	1,040	\$385,000	\$370
35	L4G	48,430	990	3,490	1,500	5,970	1,170	\$767,000	\$660
35	L4H	59,150	1,420	4,770	2,190	8,380	1,720	\$670,000	\$390
35	L4J	63,310	1,410	3,410	1,400	6,220	1,120	\$574,000	\$510
35	L4K	17,240	400	1,280	610	2,300	470	\$179,000	\$380
35	L4L	47,340	1,000	2,920	1,480	5,400	1,150	\$472,000	\$410
35	L4M	37,220	770	2,980	1,540	5,290	1,110	\$304,000	\$270
35	L4N	75,580	1,690	6,560	3,160	11,420	2,340	\$628,000	\$270
35	L4P	22,670	490	2,020	1,020	3,530	740	\$205,000	\$270
35	L4R	15,500	390	1,070	540	2,000	430	\$151,000	\$350
35	L4S	30,070	970	1,940	670	3,570	530	\$161,000	\$310
35	L4T	34,220	1,200	2,960	1,350	5,510	940	\$173,000	\$180
35	L4V	60	0	0	0	0	0	\$0	\$0
35	L4W	17,150	360	1,110	560	2,030	450	\$174,000	\$390
35	L4X	14,590	450	1,000	490	1,940	370	\$74,000	\$200
35	L4Y	18,850	440	1,290	580	2,300	440	\$121,000	\$270
35	L4Z	31,420	880	2,260	1,090	4,230	860	\$201,000	\$230
35	L5A	37,700	1,060	2,450	1,230	4,740	900	\$214,000	\$240
35	L5B	53,720	1,780	3,630	1,620	7,030	1,200	\$342,000	\$290
35	L5C	24,430	600	1,690	680	2,970	490	\$114,000	\$230
35	L5E	10,140	260	780	380	1,420	290	\$69,000	\$240
35	L5G	16,290	340	1,140	600	2,080	460	\$326,000	\$710
35	L5H	13,750	310	910	450	1,670	370	\$239,000	\$650
35	L5J	22,210	420	1,580	740	2,740	560	\$236,000	\$420
35	L5K	10,470	270	700	290	1,260	220	\$57,000	\$260
35	L5L	36,060	900	2,610	1,110	4,620	850	\$287,000	\$340
35	L5M	87,130	2,840	6,460	2,600	11,890	1,970	\$562,000	\$280
35	L5N	67,220	1,610	5,540	2,210	9,360	1,740	\$583,000	\$330
35	L5P	20	0	0	0	0	0	\$0	\$0
35	L5R	31,950	960	2,320	1,020	4,300	760	\$199,000	\$260
35	L5S	150	0	10	10	30	0	\$0	\$0
35	L5T	250	10	30	30	60	20	\$7,000	\$460
35	L5V	42,270	1,330	3,330	1,300	5,960	980	\$240,000	\$250
35	L5W	20,750	640	1,760	710	3,100	550	\$162,000	\$300
35	L6A	70,540	1,760	5,180	2,160	9,100	1,690	\$660,000	\$390
35	L6B	25,140	780	2,030	790	3,600	600	\$214,000	\$360

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	L6C	40,840	1,090	2,250	720	4,060	580	\$228,000	\$390
35	L6E	29,480	780	1,920	680	3,380	510	\$167,000	\$330
35	L6G	6,160	130	290	120	540	100	\$37,000	\$380
35	L6H	56,690	1,250	4,050	1,640	6,950	1,300	\$553,000	\$420
35	L6J	19,670	370	1,060	480	1,910	390	\$628,000	\$1,600
35	L6K	11,230	290	670	380	1,340	300	\$147,000	\$490
35	L6L	23,870	520	1,630	750	2,900	600	\$278,000	\$460
35	L6M	54,480	1,260	3,930	1,540	6,730	1,240	\$624,000	\$500
35	L6P	79,240	3,190	7,670	3,750	14,610	2,980	\$962,000	\$320
35	L6R	82,410	2,820	7,420	3,320	13,560	2,500	\$485,000	\$190
35	L6S	45,330	1,280	4,040	1,930	7,240	1,460	\$340,000	\$230
35	L6T	31,300	1,060	2,540	1,210	4,800	860	\$186,000	\$220
35	L6V	34,060	1,050	2,920	1,480	5,460	1,060	\$261,000	\$250
35	L6W	18,680	530	1,570	650	2,750	480	\$127,000	\$260
35	L6X	64,110	2,090	5,940	2,640	10,680	1,990	\$495,000	\$250
35	L6Y	87,160	2,640	7,030	3,180	12,850	2,430	\$732,000	\$300
35	L6Z	28,040	800	2,540	1,180	4,520	860	\$218,000	\$250
35	L7A	84,480	2,660	8,200	3,780	14,640	2,790	\$650,000	\$230
35	L7B	13,560	280	900	470	1,650	370	\$430,000	\$1,150
35	L7C	27,410	780	2,500	1,220	4,500	950	\$435,000	\$460
35	L7E	27,330	500	2,250	960	3,710	760	\$251,000	\$330
35	L7G	37,740	680	3,230	1,300	5,210	1,040	\$353,000	\$340
35	L7J	10,710	270	1,250	460	1,970	340	\$80,000	\$240
35	L7K	6,700	140	560	270	980	210	\$57,000	\$270
35	L7L	36,340	570	2,730	1,120	4,420	890	\$298,000	\$340
35	L7M	37,740	680	2,780	1,030	4,480	840	\$302,000	\$360
35	L7N	10,660	160	730	310	1,200	260	\$73,000	\$290
35	L7P	23,220	410	1,710	770	2,880	610	\$277,000	\$450
35	L7R	13,620	250	870	430	1,550	330	\$125,000	\$380
35	L7S	9,740	180	580	300	1,050	230	\$65,000	\$290
35	L7T	14,840	250	950	480	1,670	370	\$174,000	\$470
35	L8B	18,230	230	1,380	580	2,190	470	\$122,000	\$260
35	L8E	33,090	710	2,230	1,150	4,090	880	\$289,000	\$330
35	L8G	17,920	350	1,050	530	1,940	410	\$124,000	\$300
35	L8H	19,650	660	1,470	750	2,880	480	\$105,000	\$220
35	L8J	22,160	460	1,580	830	2,860	620	\$180,000	\$290
35	L8K	25,170	610	1,730	870	3,210	620	\$150,000	\$240
35	L8L	22,250	1,010	1,680	920	3,610	600	\$130,000	\$220
35	L8M	9,480	410	780	410	1,610	290	\$79,000	\$270
35	L8N	11,220	500	770	400	1,670	260	\$63,000	\$240
35	L8P	18,250	590	1,290	650	2,530	460	\$154,000	\$340
35	L8R	8,420	350	590	310	1,250	210	\$42,000	\$200
35	L8S	11,880	360	830	320	1,520	240	\$37,000	\$160
35	L8T	15,480	330	990	530	1,850	400	\$115,000	\$290
35	L8V	16,520	390	1,140	590	2,120	430	\$101,000	\$240
35	L8W	20,510	470	1,470	650	2,590	460	\$92,000	\$200

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	L9A	20,470	510	1,430	670	2,600	490	\$112,000	\$230
35	L9B	19,940	450	1,430	540	2,420	420	\$117,000	\$280
35	L9C	32,720	740	2,260	1,000	3,990	720	\$174,000	\$240
35	L9E	11,640	390	1,070	490	1,950	380	\$325,000	\$860
35	L9G	20,000	290	1,330	530	2,150	440	\$200,000	\$460
35	L9H	24,960	390	1,750	730	2,870	580	\$199,000	\$350
35	L9J	1,740	20	110	90	220	70	\$16,000	\$250
35	L9K	12,330	320	920	390	1,630	320	\$126,000	\$400
35	L9L	12,000	190	1,040	460	1,690	360	\$112,000	\$310
35	L9M	12,720	350	1,000	460	1,810	340	\$91,000	\$270
35	L9N	16,270	350	1,430	590	2,360	470	\$177,000	\$380
35	L9P	13,710	240	1,080	450	1,770	340	\$140,000	\$420
35	L9R	19,640	350	1,500	750	2,600	560	\$139,000	\$250
35	L9S	24,450	530	2,190	1,160	3,880	850	\$233,000	\$280
35	L9T	79,360	2,150	7,290	3,180	12,620	2,460	\$694,000	\$280
35	L9V	13,000	280	1,240	660	2,180	470	\$115,000	\$250
35	L9W	37,440	680	3,200	1,480	5,360	1,140	\$322,000	\$280
35	L9X	9,750	160	810	350	1,320	290	\$133,000	\$450
35	L9Y	22,830	380	1,620	960	2,950	750	\$322,000	\$430
35	L9Z	20,100	440	1,320	790	2,550	610	\$152,000	\$250
35	M1B	54,560	1,840	4,610	2,080	8,530	1,470	\$290,000	\$200
35	M1C	30,010	770	2,460	1,130	4,360	850	\$270,000	\$320
35	M1E	38,720	1,330	3,000	1,460	5,790	1,020	\$229,000	\$220
35	M1G	25,430	960	1,940	800	3,700	520	\$90,000	\$170
35	M1H	20,340	680	1,500	640	2,820	470	\$103,000	\$220
35	M1J	29,280	1,020	2,160	1,070	4,250	730	\$180,000	\$250
35	M1K	39,900	1,510	3,000	1,360	5,860	930	\$158,000	\$170
35	M1L	27,640	1,050	2,110	910	4,080	630	\$143,000	\$230
35	M1M	19,150	570	1,510	740	2,820	560	\$268,000	\$480
35	M1N	17,690	510	1,560	730	2,790	550	\$134,000	\$240
35	M1P	36,500	1,270	2,560	1,050	4,870	760	\$148,000	\$200
35	M1R	25,290	800	1,810	890	3,510	640	\$148,000	\$230
35	M1S	32,640	950	1,800	730	3,480	550	\$123,000	\$220
35	M1T	28,640	890	1,670	690	3,250	490	\$132,000	\$270
35	M1V	44,410	1,090	1,850	760	3,700	560	\$481,000	\$860
35	M1W	40,530	1,080	1,960	800	3,840	610	\$155,000	\$250
35	M1X	12,700	510	1,200	530	2,230	360	\$77,000	\$210
35	M2H	20,440	560	1,020	350	1,920	260	\$61,000	\$230
35	M2J	52,240	1,480	3,080	1,210	5,770	910	\$248,000	\$270
35	M2K	20,870	590	1,110	480	2,170	380	\$165,000	\$430
35	M2L	9,280	220	460	210	880	150	\$67,000	\$460
35	M2M	28,140	910	1,540	630	3,070	490	\$195,000	\$400
35	M2N	63,000	2,070	3,440	1,260	6,760	980	\$378,000	\$390
35	M2P	6,290	160	330	160	650	140	\$100,000	\$730
35	M2R	34,200	1,030	1,950	890	3,870	640	\$181,000	\$280
35	M3A	26,810	790	2,000	930	3,710	680	\$151,000	\$220

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	M3B	11,390	220	540	260	1,020	220	\$179,000	\$820
35	M3C	31,220	1,190	2,170	910	4,280	710	\$234,000	\$330
35	M3H	30,610	670	1,650	830	3,150	620	\$296,000	\$470
35	M3J	25,150	950	1,830	800	3,580	570	\$119,000	\$210
35	M3K	6,850	170	400	200	770	150	\$72,000	\$490
35	M3L	15,620	470	1,080	560	2,110	380	\$109,000	\$290
35	M3M	19,880	560	1,340	800	2,690	540	\$109,000	\$200
35	M3N	31,760	1,300	2,300	1,120	4,730	710	\$124,000	\$170
35	M4A	11,570	420	810	400	1,630	310	\$63,000	\$200
35	M4B	14,330	470	1,180	540	2,180	390	\$139,000	\$360
35	M4C	35,060	1,050	2,890	1,170	5,100	860	\$233,000	\$270
35	M4E	18,560	430	1,520	700	2,650	520	\$352,000	\$680
35	M4G	15,120	210	930	400	1,550	340	\$175,000	\$510
35	M4H	13,630	730	1,010	340	2,080	240	\$46,000	\$200
35	M4J	26,620	790	2,150	880	3,820	680	\$219,000	\$320
35	M4K	23,310	560	1,740	810	3,110	630	\$223,000	\$350
35	M4L	23,010	580	1,980	840	3,400	640	\$287,000	\$450
35	M4M	18,610	500	1,500	610	2,610	460	\$219,000	\$480
35	M4N	12,380	210	600	260	1,060	210	\$312,000	\$1,480
35	M4P	19,110	420	1,180	500	2,100	390	\$154,000	\$400
35	M4R	9,230	170	570	210	950	170	\$116,000	\$680
35	M4S	23,790	440	1,570	620	2,630	510	\$234,000	\$460
35	M4T	9,000	130	390	220	730	170	\$217,000	\$1,320
35	M4V	14,830	210	770	360	1,340	300	\$190,000	\$630
35	M4W	12,230	260	580	270	1,110	230	\$344,000	\$1,500
35	M4X	15,670	570	1,010	490	2,060	330	\$114,000	\$350
35	M4Y	27,940	990	1,840	770	3,590	580	\$204,000	\$350
35	M5A	36,810	1,350	2,580	1,280	5,210	910	\$347,000	\$380
35	M5B	12,960	480	820	350	1,640	230	\$53,000	\$230
35	M5C	3,440	100	260	100	460	70	\$34,000	\$450
35	M5E	9,660	220	590	270	1,080	200	\$132,000	\$650
35	M5G	20,920	350	400	160	920	120	\$112,000	\$930
35	M5H	2,910	50	160	90	300	70	\$84,000	\$1,250
35	M5J	12,960	220	860	370	1,450	310	\$198,000	\$650
35	M5K	160	0	0	0	20	0	\$0	\$0
35	M5L	30	0	0	0	0	0	\$0	\$0
35	M5M	19,920	340	1,020	400	1,760	320	\$194,000	\$600
35	M5N	12,380	240	630	300	1,170	230	\$134,000	\$580
35	M5P	15,130	230	750	400	1,380	320	\$196,000	\$620
35	M5R	19,480	470	1,190	600	2,250	460	\$279,000	\$610
35	M5S	13,340	530	710	290	1,530	230	\$98,000	\$430
35	M5T	14,680	510	890	360	1,760	260	\$108,000	\$420
35	M5V	43,220	770	3,080	1,420	5,260	1,100	\$601,000	\$550
35	M5W	90	0	0	0	10	0	\$0	\$0
35	M5X	70	0	0	0	0	0	\$0	\$0
35	M6A	17,680	600	1,220	530	2,340	390	\$158,000	\$410

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	M6B	22,650	560	1,300	620	2,470	460	\$132,000	\$290
35	M6C	18,110	390	1,160	530	2,080	410	\$166,000	\$400
35	M6E	29,700	840	2,050	1,120	4,020	810	\$231,000	\$290
35	M6G	22,750	520	1,760	820	3,090	650	\$273,000	\$420
35	M6H	33,840	880	2,680	1,370	4,920	1,070	\$339,000	\$320
35	M6J	23,700	490	1,760	920	3,180	720	\$307,000	\$430
35	M6K	30,370	990	2,250	1,180	4,420	860	\$321,000	\$370
35	M6L	16,340	530	1,080	550	2,160	390	\$85,000	\$220
35	M6M	32,210	1,120	2,450	1,350	4,920	920	\$190,000	\$210
35	M6N	31,700	1,050	2,390	1,170	4,600	840	\$303,000	\$360
35	M6P	29,740	710	2,330	1,050	4,090	820	\$245,000	\$300
35	M6R	13,930	320	1,130	570	2,020	450	\$198,000	\$440
35	M6S	25,370	490	2,030	780	3,300	650	\$306,000	\$470
35	M7A	0	0	0	0	0	0	\$0	\$0
35	M8V	33,330	810	2,390	1,230	4,430	920	\$352,000	\$380
35	M8W	17,390	400	1,270	640	2,310	500	\$167,000	\$340
35	M8X	8,870	110	430	190	730	150	\$97,000	\$630
35	M8Y	16,590	390	1,270	620	2,280	470	\$179,000	\$380
35	M8Z	14,570	270	950	430	1,650	340	\$153,000	\$450
35	M9A	29,020	620	1,620	790	3,030	600	\$323,000	\$530
35	M9B	26,960	560	1,850	810	3,220	630	\$263,000	\$410
35	M9C	31,400	680	2,160	980	3,810	790	\$256,000	\$330
35	M9L	10,250	420	820	370	1,610	270	\$59,000	\$220
35	M9M	19,150	630	1,520	760	2,910	530	\$89,000	\$170
35	M9N	20,360	800	1,650	950	3,400	640	\$179,000	\$280
35	M9P	16,680	450	1,120	550	2,110	430	\$127,000	\$300
35	M9R	27,170	860	1,940	1,020	3,820	730	\$175,000	\$240
35	M9V	45,910	1,710	3,530	1,660	6,900	1,150	\$222,000	\$190
35	M9W	34,850	1,150	2,980	1,360	5,480	950	\$192,000	\$200
35	N0A	30,450	1,040	2,130	1,020	4,190	710	\$268,000	\$380
35	N0B	66,840	870	4,610	2,020	7,500	1,590	\$671,000	\$420
35	N0C	13,220	290	1,000	540	1,830	390	\$124,000	\$320
35	N0E	28,770	510	1,840	820	3,170	610	\$200,000	\$330
35	N0G	65,420	1,270	4,380	1,800	7,440	1,340	\$524,000	\$390
35	N0H	42,610	830	2,930	1,330	5,080	1,040	\$372,000	\$360
35	N0J	25,560	400	1,560	790	2,740	610	\$198,000	\$330
35	N0K	18,880	280	1,000	440	1,710	350	\$110,000	\$310
35	N0L	40,700	810	2,960	1,170	4,940	890	\$307,000	\$340
35	N0M	54,900	740	3,110	1,340	5,180	1,050	\$335,000	\$320
35	N0N	33,150	510	2,200	890	3,590	670	\$205,000	\$310
35	N0P	42,740	750	2,560	1,190	4,490	870	\$315,000	\$360
35	N0R	38,840	530	2,700	1,300	4,530	990	\$296,000	\$300
35	N1A	9,890	220	660	340	1,220	270	\$65,000	\$250
35	N1C	3,010	50	220	70	340	60	\$22,000	\$400
35	N1E	33,350	560	2,590	1,050	4,200	790	\$304,000	\$390
35	N1G	22,570	360	1,660	590	2,610	460	\$139,000	\$300

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	N1H	32,780	650	2,350	1,100	4,090	820	\$233,000	\$280
35	N1K	8,930	130	590	220	940	170	\$37,000	\$220
35	N1L	12,980	240	1,010	370	1,610	270	\$68,000	\$250
35	N1M	14,370	200	930	470	1,600	380	\$104,000	\$280
35	N1P	5,890	80	450	200	730	150	\$54,000	\$370
35	N1R	33,160	860	2,530	1,150	4,550	810	\$246,000	\$300
35	N1S	15,410	290	1,180	540	2,000	410	\$118,000	\$290
35	N1T	14,560	320	1,200	470	1,990	350	\$131,000	\$370
35	N2A	25,080	490	1,570	690	2,740	510	\$171,000	\$340
35	N2B	13,740	210	880	450	1,540	350	\$66,000	\$190
35	N2C	14,750	380	820	380	1,580	270	\$53,000	\$200
35	N2E	31,120	650	2,080	850	3,580	620	\$126,000	\$200
35	N2G	11,720	330	770	360	1,460	250	\$69,000	\$270
35	N2H	17,000	390	1,210	570	2,170	420	\$106,000	\$250
35	N2J	16,260	290	990	380	1,660	290	\$73,000	\$260
35	N2K	23,180	380	1,430	570	2,390	480	\$234,000	\$490
35	N2L	29,170	730	1,760	600	3,100	430	\$156,000	\$360
35	N2M	27,530	640	1,780	810	3,230	580	\$127,000	\$220
35	N2N	21,230	340	1,430	540	2,310	410	\$132,000	\$320
35	N2P	19,850	410	1,380	600	2,390	480	\$160,000	\$340
35	N2R	13,690	300	1,000	480	1,790	370	\$109,000	\$290
35	N2T	16,550	320	1,050	340	1,720	270	\$98,000	\$360
35	N2V	14,970	270	920	320	1,510	270	\$109,000	\$410
35	N2Z	9,630	160	630	230	1,020	200	\$57,000	\$290
35	N3A	13,070	120	700	280	1,090	220	\$47,000	\$210
35	N3B	9,920	120	550	210	880	180	\$62,000	\$350
35	N3C	20,890	350	1,710	780	2,830	600	\$167,000	\$280
35	N3E	1,860	50	160	100	300	70	\$28,000	\$410
35	N3H	19,290	390	1,390	720	2,500	520	\$127,000	\$240
35	N3L	13,640	200	970	510	1,690	410	\$132,000	\$330
35	N3P	6,570	130	460	190	770	160	\$17,000	\$110
35	N3R	28,350	540	1,830	870	3,240	650	\$203,000	\$310
35	N3S	20,130	630	1,500	850	2,980	550	\$98,000	\$180
35	N3T	27,940	690	2,010	1,020	3,720	730	\$264,000	\$360
35	N3V	1,270	30	90	50	160	40	\$7,000	\$190
35	N3W	12,030	200	970	420	1,590	320	\$129,000	\$400
35	N3Y	18,870	340	1,090	580	2,010	410	\$138,000	\$340
35	N4B	6,410	100	350	150	600	100	\$36,000	\$350
35	N4G	17,280	250	820	450	1,530	350	\$117,000	\$340
35	N4K	23,140	500	1,490	720	2,710	560	\$146,000	\$260
35	N4L	6,740	130	430	220	780	170	\$43,000	\$250
35	N4N	8,420	150	550	200	900	140	\$29,000	\$210
35	N4S	26,140	470	1,710	860	3,040	610	\$153,000	\$250
35	N4T	11,570	190	750	380	1,310	280	\$62,000	\$220
35	N4V	2,590	40	150	80	260	60	\$12,000	\$190
35	N4W	10,200	140	550	220	900	170	\$27,000	\$160

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	N4X	8,290	90	420	180	700	140	\$45,000	\$310
35	N4Z	1,840	20	140	50	200	40	\$3,000	\$90
35	N5A	26,670	420	1,770	760	2,950	570	\$213,000	\$380
35	N5C	12,200	200	810	440	1,450	330	\$84,000	\$260
35	N5H	11,870	210	610	320	1,140	250	\$80,000	\$320
35	N5L	3,030	40	170	100	320	80	\$50,000	\$630
35	N5P	16,180	330	1,120	540	1,990	400	\$88,000	\$220
35	N5R	23,870	370	1,350	680	2,400	510	\$112,000	\$220
35	N5V	26,160	590	1,650	800	3,040	530	\$112,000	\$210
35	N5W	19,160	540	1,430	720	2,690	510	\$90,000	\$180
35	N5X	27,740	480	1,680	650	2,810	500	\$167,000	\$340
35	N5Y	27,750	670	1,750	800	3,220	550	\$147,000	\$270
35	N5Z	17,850	600	1,310	730	2,640	500	\$95,000	\$190
35	N6A	9,510	250	540	270	1,060	200	\$113,000	\$570
35	N6B	8,020	400	560	300	1,270	190	\$41,000	\$210
35	N6C	23,490	450	1,710	830	2,990	620	\$130,000	\$210
35	N6E	20,700	530	1,330	580	2,440	400	\$92,000	\$230
35	N6G	38,600	940	2,470	1,050	4,460	810	\$279,000	\$340
35	N6H	34,190	740	2,000	800	3,540	630	\$190,000	\$300
35	N6J	21,410	500	1,370	670	2,540	480	\$125,000	\$260
35	N6K	29,800	480	1,890	770	3,140	630	\$255,000	\$410
35	N6L	3,770	100	270	110	480	90	\$34,000	\$380
35	N6M	6,500	120	460	220	790	160	\$52,000	\$320
35	N6N	570	0	40	20	60	10	\$4,000	\$370
35	N6P	8,380	140	550	250	930	190	\$65,000	\$340
35	N7A	10,370	160	620	250	1,030	200	\$51,000	\$260
35	N7G	15,610	230	860	430	1,520	330	\$104,000	\$320
35	N7L	20,400	450	1,390	640	2,480	470	\$91,000	\$200
35	N7M	19,940	530	1,520	720	2,780	530	\$134,000	\$250
35	N7S	22,520	330	1,460	600	2,390	460	\$123,000	\$270
35	N7T	20,220	640	1,390	700	2,730	470	\$103,000	\$220
35	N7V	9,630	140	560	280	990	210	\$67,000	\$320
35	N7W	2,310	30	100	40	170	40	\$30,000	\$790
35	N7X	960	0	60	20	90	20	\$12,000	\$650
35	N8A	10,990	350	650	300	1,300	190	\$35,000	\$180
35	N8H	22,150	360	1,270	520	2,150	380	\$114,000	\$300
35	N8M	9,410	140	500	260	890	180	\$33,000	\$180
35	N8N	20,070	270	1,120	510	1,900	420	\$174,000	\$410
35	N8P	11,810	180	610	290	1,080	230	\$56,000	\$240
35	N8R	10,010	190	570	270	1,030	190	\$48,000	\$250
35	N8S	17,750	320	1,060	620	1,990	490	\$141,000	\$290
35	N8T	13,550	370	770	440	1,580	310	\$45,000	\$150
35	N8V	170	0	0	0	20	0	\$0	\$0
35	N8W	19,070	380	1,200	600	2,180	440	\$149,000	\$340
35	N8X	12,520	400	810	520	1,720	320	\$84,000	\$260
35	N8Y	14,440	390	920	600	1,900	410	\$104,000	\$250

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	N9A	19,240	780	1,150	660	2,590	420	\$93,000	\$220
35	N9B	16,800	610	1,070	430	2,110	290	\$61,000	\$210
35	N9C	9,770	320	640	300	1,260	190	\$32,000	\$170
35	N9E	17,320	380	1,040	440	1,860	350	\$89,000	\$260
35	N9G	16,360	390	980	470	1,840	370	\$119,000	\$330
35	N9H	10,530	180	540	270	990	210	\$66,000	\$310
35	N9J	16,190	210	870	470	1,550	380	\$162,000	\$430
35	N9K	2,290	40	120	60	220	50	\$7,000	\$150
35	N9V	17,250	240	990	470	1,700	360	\$88,000	\$240
35	N9Y	12,530	160	710	310	1,180	250	\$74,000	\$290
35	P0A	14,200	410	1,010	580	2,010	430	\$113,000	\$260
35	P0B	7,440	130	540	310	980	240	\$90,000	\$370
35	P0C	3,240	90	250	160	500	120	\$84,000	\$690
35	P0E	2,690	60	220	130	410	100	\$21,000	\$220
35	P0G	2,710	100	210	100	410	80	\$24,000	\$320
35	P0H	26,380	600	1,630	820	3,050	610	\$140,000	\$230
35	P0J	16,740	380	1,280	550	2,210	410	\$91,000	\$220
35	P0K	8,870	230	520	260	1,010	180	\$34,000	\$190
35	P0L	17,990	860	1,150	430	2,440	260	\$54,000	\$210
35	P0M	39,450	760	2,700	1,270	4,730	930	\$361,000	\$390
35	P0N	7,100	110	470	230	810	170	\$46,000	\$280
35	P0P	15,360	980	1,450	510	2,940	340	\$81,000	\$240
35	P0R	10,410	240	600	300	1,130	230	\$70,000	\$300
35	P0S	8,110	150	510	280	940	210	\$57,000	\$270
35	P0T	24,200	880	1,970	730	3,580	540	\$112,000	\$210
35	P0V	14,570	1,570	1,470	310	3,340	190	\$106,000	\$560
35	P0W	4,830	180	390	190	760	140	\$37,000	\$260
35	P0X	5,380	350	480	160	980	110	\$35,000	\$320
35	P0Y	50	0	0	0	0	0	\$0	\$0
35	P1A	13,260	320	880	380	1,570	280	\$65,000	\$240
35	P1B	26,050	740	1,810	810	3,360	580	\$123,000	\$210
35	P1C	2,650	20	170	60	260	60	\$26,000	\$430
35	P1H	14,410	220	950	540	1,710	410	\$154,000	\$370
35	P1L	14,210	220	1,020	520	1,750	410	\$147,000	\$360
35	P1P	8,150	190	510	290	990	210	\$79,000	\$380
35	P2A	11,260	350	950	420	1,710	330	\$109,000	\$330
35	P2B	7,990	240	410	200	850	130	\$25,000	\$200
35	P2N	5,360	200	350	170	720	110	\$16,000	\$150
35	P3A	19,310	320	1,210	570	2,090	420	\$103,000	\$240
35	P3B	12,280	320	870	410	1,600	270	\$66,000	\$250
35	P3C	12,490	500	950	480	1,930	320	\$62,000	\$190
35	P3E	22,320	410	1,400	600	2,410	460	\$139,000	\$300
35	P3G	3,290	40	250	110	390	80	\$37,000	\$440
35	P3L	6,210	80	420	200	700	150	\$37,000	\$250
35	P3N	6,190	80	400	190	670	150	\$54,000	\$370
35	P3P	11,970	140	810	360	1,310	290	\$60,000	\$210

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	P3Y	5,970	60	470	180	710	160	\$41,000	\$260
35	P4N	19,360	330	1,050	500	1,880	360	\$81,000	\$230
35	P4P	2,520	40	100	60	200	50	\$42,000	\$840
35	P4R	3,720	50	200	90	330	80	\$34,000	\$420
35	P5A	9,510	350	610	340	1,290	230	\$48,000	\$210
35	P5E	4,300	90	260	130	480	90	\$38,000	\$440
35	P5N	6,720	100	270	170	540	130	\$34,000	\$270
35	P6A	28,000	720	1,790	960	3,470	680	\$164,000	\$240
35	P6B	18,590	390	1,070	520	1,980	390	\$80,000	\$200
35	P6C	15,150	300	970	570	1,840	410	\$69,000	\$170
35	P7A	21,940	530	1,720	730	2,980	540	\$134,000	\$250
35	P7B	17,960	560	1,280	450	2,290	330	\$101,000	\$300
35	P7C	16,540	550	1,240	490	2,270	340	\$69,000	\$210
35	P7E	15,990	470	1,220	550	2,240	390	\$96,000	\$240
35	P7G	10,100	120	690	270	1,080	210	\$70,000	\$330
35	P7J	3,860	180	310	90	580	70	\$15,000	\$230
35	P7K	5,340	40	370	150	550	120	\$24,000	\$190
35	P7L	1,620	30	130	50	210	50	\$11,000	\$230
35	P8N	8,490	190	650	250	1,080	180	\$36,000	\$200
35	P8T	3,780	130	350	130	620	100	\$49,000	\$520
35	P9A	7,760	240	700	280	1,220	210	\$39,000	\$180
35	P9N	10,970	310	880	360	1,550	270	\$93,000	\$350
35	Total	11,222,480	272,090	797,290	365,450	1,434,830	274,640	\$87,514,000	\$320

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
46	R0A	29,450	280	1,980	850	3,100	630	\$217,000	\$350
46	R0B	27,050	420	2,600	570	3,600	280	\$53,000	\$190
46	R0C	40,580	350	3,750	1,420	5,520	1,020	\$205,000	\$200
46	R0E	26,940	210	2,000	840	3,040	580	\$144,000	\$250
46	R0G	32,010	200	1,750	730	2,680	570	\$187,000	\$330
46	R0H	10,160	80	790	310	1,170	200	\$36,000	\$180
46	R0J	21,380	130	1,240	480	1,850	340	\$72,000	\$210
46	R0K	19,580	100	1,020	420	1,540	320	\$92,000	\$290
46	R0L	19,840	170	1,500	620	2,300	430	\$121,000	\$280
46	R0M	14,390	70	860	340	1,270	270	\$82,000	\$310
46	R1A	16,660	120	1,270	540	1,930	400	\$106,000	\$260
46	R1B	260	0	20	0	20	0	\$0	\$0
46	R1C	3,110	20	270	120	400	90	\$25,000	\$280
46	R1N	14,980	90	810	360	1,270	260	\$50,000	\$200
46	R2C	25,360	170	1,820	760	2,750	550	\$114,000	\$210
46	R2E	7,920	40	520	150	700	130	\$62,000	\$480
46	R2G	27,090	160	1,730	650	2,540	500	\$113,000	\$230
46	R2H	12,160	90	890	320	1,310	240	\$67,000	\$280
46	R2J	21,110	140	1,400	580	2,120	450	\$111,000	\$250
46	R2K	26,040	190	1,810	700	2,700	510	\$110,000	\$220
46	R2L	10,700	130	850	360	1,350	250	\$49,000	\$200
46	R2M	29,600	220	2,080	750	3,060	570	\$143,000	\$250
46	R2N	25,610	160	1,620	490	2,270	400	\$124,000	\$310
46	R2P	28,360	230	1,540	650	2,420	520	\$223,000	\$430
46	R2R	20,530	140	1,030	490	1,660	380	\$113,000	\$300
46	R2V	29,760	180	1,810	750	2,730	550	\$123,000	\$220
46	R2W	19,020	380	1,750	810	2,940	460	\$92,000	\$200
46	R2X	14,790	90	670	290	1,050	200	\$45,000	\$220
46	R2Y	14,940	100	1,050	410	1,560	320	\$67,000	\$210
46	R3A	3,150	80	280	120	480	50	\$8,000	\$150
46	R3B	8,900	170	750	280	1,200	160	\$35,000	\$230
46	R3C	15,410	170	1,150	390	1,700	270	\$70,000	\$260
46	R3E	13,700	170	900	380	1,450	250	\$52,000	\$210
46	R3G	18,560	190	1,610	610	2,400	440	\$108,000	\$250
46	R3H	170	0	10	10	20	0	\$0	\$0
46	R3J	21,670	150	1,480	600	2,220	470	\$132,000	\$280
46	R3K	10,020	60	600	210	860	150	\$45,000	\$290
46	R3L	15,470	120	1,210	450	1,770	340	\$122,000	\$360
46	R3M	16,870	100	1,160	460	1,720	370	\$119,000	\$320
46	R3N	12,720	80	910	310	1,300	260	\$92,000	\$360
46	R3P	16,970	90	820	300	1,210	250	\$152,000	\$610
46	R3R	20,270	130	1,270	510	1,900	390	\$105,000	\$270
46	R3S	450	0	50	20	80	20	\$14,000	\$650
46	R3T	40,520	280	2,570	710	3,550	560	\$144,000	\$250
46	R3V	5,040	40	330	110	470	90	\$24,000	\$280
46	R3W	12,120	70	670	310	1,060	260	\$95,000	\$370

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
46	R3X	16,840	110	1,080	320	1,510	260	\$100,000	\$390
46	R3Y	24,800	230	1,510	460	2,190	370	\$161,000	\$440
46	R4A	4,030	30	310	130	470	110	\$47,000	\$430
46	R4G	1,260	0	60	20	80	20	\$4,000	\$300
46	R4H	2,140	20	140	50	210	40	\$19,000	\$510
46	R4J	890	0	80	30	110	20	\$4,000	\$180
46	R4K	690	0	40	0	50	0	\$0	\$0
46	R4L	980	0	100	50	150	30	\$4,000	\$110
46	R5A	2,960	20	230	80	330	60	\$23,000	\$370
46	R5G	19,510	190	1,050	430	1,660	300	\$97,000	\$330
46	R5H	4,220	50	350	120	520	90	\$13,000	\$150
46	R5J	1,040	10	80	30	130	30	\$6,000	\$240
46	R5K	4,310	40	290	120	460	80	\$24,000	\$280
46	R5L	1,790	10	100	50	160	40	\$6,000	\$150
46	R5M	1,890	10	130	60	200	40	\$10,000	\$250
46	R5N	4,340	20	300	100	430	90	\$22,000	\$250
46	R5P	580	0	30	20	50	10	\$3,000	\$190
46	R5R	970	0	70	20	100	20	\$4,000	\$220
46	R5T	630	0	50	20	70	20	\$3,000	\$200
46	R6M	8,670	40	380	160	580	120	\$30,000	\$240
46	R6P	400	0	20	0	40	0	\$0	\$0
46	R6T	200	0	0	0	0	0	\$0	\$0
46	R6W	14,930	110	640	310	1,070	240	\$93,000	\$390
46	R7A	25,160	170	1,430	600	2,200	410	\$95,000	\$230
46	R7B	17,290	90	940	330	1,360	240	\$55,000	\$230
46	R7C	2,180	10	80	30	120	20	\$7,000	\$380
46	R7N	8,000	50	430	180	650	130	\$34,000	\$270
46	R8A	4,400	40	410	100	550	70	\$14,000	\$190
46	R8N	8,740	130	910	280	1,320	180	\$43,000	\$240
46	R9A	5,650	50	530	160	730	110	\$27,000	\$240
46	Total	1,010,820	8,000	67,950	25,780	101,730	18,870	\$5,219,000	\$280

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
47	S0A	40,860	960	2,190	900	4,050	620	\$201,000	\$320
47	S0C	16,090	270	780	400	1,450	290	\$92,000	\$310
47	S0E	25,940	540	1,080	550	2,170	380	\$169,000	\$440
47	S0G	49,810	990	2,810	1,210	5,010	860	\$342,000	\$400
47	S0H	16,410	210	750	400	1,360	290	\$94,000	\$320
47	S0J	36,210	1,590	2,700	870	5,160	540	\$137,000	\$250
47	S0K	68,390	1,080	3,490	1,590	6,160	1,200	\$405,000	\$340
47	S0L	23,710	230	820	490	1,540	370	\$154,000	\$420
47	S0M	34,710	1,490	2,620	1,000	5,100	600	\$190,000	\$320
47	S0N	16,060	230	620	270	1,120	200	\$46,000	\$230
47	S0P	4,940	360	400	90	850	30	\$7,000	\$220
47	S2V	650	0	30	20	50	10	\$4,000	\$330
47	S3M	0	0	0	0	0	0	\$0	\$0
47	S3N	15,200	300	840	330	1,480	240	\$46,000	\$190
47	S4A	9,600	80	300	200	580	140	\$45,000	\$320
47	S4H	9,570	130	390	200	710	150	\$47,000	\$320
47	S4K	0	0	0	0	0	0	\$0	\$0
47	S4L	4,810	40	270	110	420	90	\$43,000	\$490
47	S4M	0	0	0	0	0	0	\$0	\$0
47	S4N	23,240	400	1,250	650	2,310	460	\$116,000	\$250
47	S4P	11,470	290	550	270	1,100	170	\$58,000	\$340
47	S4R	26,710	460	1,310	770	2,540	550	\$149,000	\$270
47	S4S	27,530	370	1,420	540	2,330	420	\$145,000	\$350
47	S4T	22,640	640	1,450	780	2,870	520	\$131,000	\$250
47	S4V	26,130	330	1,130	470	1,920	360	\$118,000	\$330
47	S4W	10,280	160	560	210	930	170	\$52,000	\$300
47	S4X	22,270	250	1,010	420	1,670	310	\$90,000	\$290
47	S4Y	4,300	30	170	80	280	60	\$16,000	\$250
47	S4Z	1,030	10	50	30	90	20	\$10,000	\$420
47	S6H	22,960	320	1,110	600	2,030	430	\$95,000	\$220
47	S6J	4,320	60	190	70	320	50	\$30,000	\$550
47	S6K	980	10	50	20	80	20	\$5,000	\$250
47	S6V	30,470	900	1,800	970	3,660	660	\$171,000	\$260
47	S6W	260	0	0	0	0	0	\$0	\$0
47	S6X	1,730	20	80	30	130	20	\$10,000	\$450
47	S7A	140	0	0	0	20	0	\$0	\$0
47	S7B	380	0	10	10	30	0	\$0	\$0
47	S7C	890	10	50	30	90	20	\$9,000	\$370
47	S7H	28,630	550	1,590	700	2,840	510	\$123,000	\$240
47	S7J	24,330	390	1,260	480	2,130	360	\$105,000	\$290
47	S7K	32,050	560	1,820	770	3,150	570	\$195,000	\$340
47	S7L	31,010	700	1,920	990	3,610	660	\$151,000	\$230
47	S7M	23,310	730	1,610	760	3,100	500	\$108,000	\$220
47	S7N	20,640	310	1,130	470	1,920	360	\$105,000	\$290
47	S7P	200	0	0	0	10	0	\$0	\$0
47	S7R	6,190	120	370	170	650	130	\$40,000	\$310

T1 Filing Compliance (2021 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
47	S7S	4,740	70	210	70	340	60	\$12,000	\$210
47	S7T	12,190	160	560	230	940	170	\$66,000	\$380
47	S7V	12,510	160	570	250	970	190	\$57,000	\$300
47	S7W	13,000	180	700	310	1,190	240	\$78,000	\$330
47	S9A	11,630	380	760	320	1,450	220	\$99,000	\$450
47	S9H	15,410	180	800	330	1,300	240	\$73,000	\$300
47	S9V	10,440	160	540	370	1,070	260	\$113,000	\$430
47	S9X	6,280	130	380	180	690	110	\$29,000	\$250
47	Total	863,250	17,530	46,480	20,960	84,970	14,880	\$4,584,000	\$310

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
48	T0A	43,220	1,390	3,110	1,340	5,840	920	\$248,000	\$270
48	T0B	46,330	850	2,430	1,260	4,530	920	\$328,000	\$360
48	T0C	45,450	1,240	2,910	1,220	5,370	850	\$266,000	\$320
48	T0E	28,290	810	2,040	1,030	3,880	740	\$189,000	\$260
48	T0G	29,110	900	2,040	740	3,680	460	\$117,000	\$250
48	T0H	57,590	1,790	4,350	1,480	7,620	1,050	\$397,000	\$380
48	T0J	37,450	680	1,900	970	3,550	690	\$179,000	\$260
48	T0K	42,880	1,040	2,250	950	4,240	690	\$232,000	\$340
48	T0L	40,820	1,090	2,180	1,020	4,290	730	\$215,000	\$290
48	T0M	49,390	820	2,890	1,620	5,330	1,180	\$509,000	\$430
48	T0P	1,570	140	230	60	430	30	\$13,000	\$390
48	T0V	0	0	0	0	0	0	\$0	\$0
48	T1A	20,320	430	1,010	580	2,010	390	\$125,000	\$320
48	T1B	25,520	290	1,070	580	1,930	440	\$98,000	\$220
48	T1C	7,070	70	300	150	520	110	\$30,000	\$270
48	T1G	8,380	80	280	170	530	120	\$62,000	\$530
48	T1H	21,370	380	980	520	1,880	370	\$77,000	\$210
48	T1J	20,300	350	930	440	1,720	330	\$91,000	\$270
48	T1K	35,550	490	1,660	790	2,940	590	\$178,000	\$300
48	T1L	6,450	40	400	270	710	220	\$36,000	\$170
48	T1M	7,800	120	300	170	590	130	\$32,000	\$250
48	T1P	13,290	210	850	410	1,460	300	\$69,000	\$230
48	T1R	13,350	190	630	420	1,240	320	\$64,000	\$200
48	T1S	33,240	480	1,920	1,030	3,420	770	\$298,000	\$390
48	T1V	13,160	170	660	380	1,200	290	\$71,000	\$250
48	T1W	12,780	110	710	460	1,270	350	\$96,000	\$270
48	T1X	18,420	360	1,220	640	2,220	490	\$164,000	\$340
48	T1Y	42,750	1,030	2,410	1,400	4,840	950	\$170,000	\$180
48	T1Z	1,930	50	130	80	270	60	\$14,000	\$210
48	T2A	44,900	1,140	2,520	1,550	5,220	1,040	\$202,000	\$190
48	T2B	16,830	430	1,010	590	2,040	410	\$79,000	\$190
48	T2C	16,270	280	980	510	1,770	350	\$95,000	\$280
48	T2E	26,710	590	1,840	950	3,380	700	\$236,000	\$340
48	T2G	12,280	370	820	400	1,590	260	\$109,000	\$420
48	T2H	7,680	140	450	270	860	180	\$41,000	\$220
48	T2J	33,440	520	2,010	1,010	3,530	770	\$270,000	\$350
48	T2K	26,090	490	1,670	820	2,980	590	\$180,000	\$310
48	T2L	11,010	200	620	220	1,040	180	\$222,000	\$1,250
48	T2M	15,390	300	930	460	1,690	350	\$123,000	\$360
48	T2N	19,010	340	1,050	440	1,830	350	\$121,000	\$340
48	T2P	12,120	230	520	280	1,030	220	\$90,000	\$420
48	T2R	13,120	180	800	410	1,390	320	\$81,000	\$260
48	T2S	10,850	120	560	330	1,010	240	\$100,000	\$420
48	T2T	21,760	270	1,360	660	2,290	510	\$228,000	\$450
48	T2V	24,890	360	1,340	740	2,440	550	\$158,000	\$290
48	T2W	31,270	590	1,930	950	3,460	730	\$212,000	\$290

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
48	T2X	41,490	620	2,510	1,200	4,330	910	\$284,000	\$310
48	T2Y	47,150	710	2,380	1,220	4,320	910	\$219,000	\$240
48	T2Z	50,860	710	3,290	1,670	5,670	1,270	\$376,000	\$300
48	T3A	41,720	730	2,160	810	3,700	630	\$221,000	\$350
48	T3B	28,640	520	1,670	820	3,010	620	\$294,000	\$480
48	T3C	17,790	350	1,100	640	2,100	480	\$189,000	\$390
48	T3E	30,510	520	1,880	900	3,300	670	\$251,000	\$370
48	T3G	45,390	850	2,590	1,030	4,460	790	\$245,000	\$310
48	T3H	55,220	910	2,860	1,160	4,920	910	\$419,000	\$460
48	T3J	63,090	1,710	3,820	2,100	7,630	1,520	\$363,000	\$240
48	T3K	61,040	1,140	3,590	1,650	6,380	1,230	\$334,000	\$270
48	T3L	22,850	310	1,320	490	2,110	400	\$208,000	\$520
48	T3M	38,900	490	2,370	1,160	4,020	900	\$292,000	\$330
48	T3N	25,200	520	1,500	890	2,920	670	\$142,000	\$210
48	T3P	19,540	340	1,080	500	1,920	380	\$91,000	\$240
48	T3R	24,770	470	1,450	630	2,540	500	\$161,000	\$320
48	T3S	260	0	20	0	30	0	\$0	\$0
48	T3T	750	120	80	20	220	0	\$0	\$0
48	T3Z	9,220	110	410	160	670	130	\$102,000	\$800
48	T4A	14,790	200	910	550	1,660	420	\$141,000	\$330
48	T4B	40,160	530	2,590	1,410	4,540	1,040	\$274,000	\$260
48	T4C	27,750	360	1,680	840	2,870	660	\$223,000	\$340
48	T4E	4,100	50	190	90	330	80	\$43,000	\$570
48	T4G	9,740	160	470	280	900	200	\$73,000	\$360
48	T4H	9,760	150	530	310	990	230	\$78,000	\$340
48	T4J	9,240	180	480	230	890	160	\$33,000	\$200
48	T4L	13,870	220	680	380	1,280	270	\$80,000	\$300
48	T4M	5,080	40	290	160	500	120	\$44,000	\$360
48	T4N	22,810	570	1,300	780	2,640	520	\$128,000	\$240
48	T4P	24,420	380	1,310	820	2,510	590	\$145,000	\$240
48	T4R	27,990	310	1,500	760	2,570	560	\$175,000	\$310
48	T4S	15,100	230	930	580	1,740	420	\$132,000	\$320
48	T4T	11,260	320	750	300	1,370	210	\$62,000	\$290
48	T4V	16,440	280	850	390	1,510	290	\$71,000	\$240
48	T4X	18,890	280	1,310	650	2,240	490	\$161,000	\$330
48	T5A	25,090	650	1,570	850	3,080	600	\$125,000	\$210
48	T5B	11,170	440	810	430	1,680	270	\$81,000	\$300
48	T5C	11,850	340	680	400	1,420	270	\$49,000	\$180
48	T5E	24,020	700	1,500	770	2,980	540	\$109,000	\$200
48	T5G	9,130	350	680	380	1,410	250	\$61,000	\$250
48	T5H	19,360	1,040	1,380	770	3,190	480	\$102,000	\$210
48	T5J	7,180	230	370	160	760	120	\$31,000	\$270
48	T5K	16,470	360	1,010	540	1,900	410	\$115,000	\$280
48	T5L	12,590	310	860	460	1,630	310	\$68,000	\$220
48	T5M	11,130	330	690	410	1,430	290	\$83,000	\$290
48	T5N	10,980	190	640	330	1,160	250	\$85,000	\$350

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
48	T5P	15,190	480	950	560	1,990	390	\$67,000	\$170
48	T5R	18,320	350	1,100	510	1,960	390	\$107,000	\$270
48	T5S	5,470	80	370	210	660	160	\$39,000	\$250
48	T5T	57,700	1,020	3,320	1,780	6,130	1,270	\$291,000	\$230
48	T5V	310	10	20	10	50	0	\$0	\$0
48	T5W	14,720	460	1,010	530	2,010	350	\$80,000	\$230
48	T5X	31,590	740	1,960	990	3,690	710	\$172,000	\$240
48	T5Y	39,530	760	2,400	1,350	4,510	950	\$250,000	\$260
48	T5Z	26,250	470	1,500	750	2,720	550	\$105,000	\$190
48	T6A	10,900	180	740	350	1,260	240	\$99,000	\$410
48	T6B	7,310	110	500	200	810	140	\$34,000	\$240
48	T6C	14,700	270	970	500	1,740	360	\$97,000	\$270
48	T6E	16,700	390	1,170	530	2,080	360	\$87,000	\$240
48	T6G	8,320	230	500	160	890	120	\$55,000	\$450
48	T6H	20,450	410	1,290	480	2,180	360	\$86,000	\$240
48	T6J	34,910	710	1,950	850	3,500	640	\$163,000	\$260
48	T6K	20,540	550	1,410	640	2,600	460	\$176,000	\$390
48	T6L	37,930	900	2,570	1,400	4,860	1,050	\$209,000	\$200
48	T6M	25,260	370	1,490	680	2,540	510	\$141,000	\$270
48	T6N	80	0	0	0	10	0	\$0	\$0
48	T6P	1,340	60	100	60	210	40	\$12,000	\$270
48	T6R	35,110	540	1,910	780	3,240	600	\$221,000	\$370
48	T6S	40	0	0	0	10	0	\$0	\$0
48	T6T	37,940	810	2,290	1,270	4,380	1,020	\$212,000	\$210
48	T6V	16,200	280	960	470	1,710	340	\$84,000	\$250
48	T6W	58,870	930	3,340	1,680	5,950	1,250	\$409,000	\$330
48	T6X	35,920	640	2,220	1,180	4,040	900	\$218,000	\$240
48	T6Y	220	0	0	0	0	0	\$0	\$0
48	T7A	9,590	170	580	310	1,070	210	\$56,000	\$270
48	T7E	10,560	180	570	310	1,050	240	\$53,000	\$220
48	T7N	6,530	90	290	130	500	90	\$23,000	\$250
48	T7P	6,000	120	250	120	490	90	\$18,000	\$210
48	T7S	9,520	130	590	370	1,080	280	\$91,000	\$330
48	T7V	8,070	90	460	280	820	200	\$58,000	\$290
48	T7X	34,900	680	2,280	1,140	4,100	830	\$230,000	\$280
48	T7Y	14,070	210	940	440	1,590	340	\$233,000	\$690
48	T7Z	14,880	240	900	450	1,590	330	\$70,000	\$210
48	T8A	33,160	420	2,100	930	3,440	720	\$237,000	\$330
48	T8B	5,810	70	320	130	510	110	\$58,000	\$510
48	T8C	3,500	60	230	120	410	90	\$29,000	\$320
48	T8E	6,390	100	460	190	750	150	\$52,000	\$360
48	T8G	3,650	70	240	110	420	80	\$28,000	\$360
48	T8H	23,340	280	1,530	670	2,480	530	\$204,000	\$390
48	T8L	21,340	280	1,350	660	2,300	510	\$167,000	\$330
48	T8N	52,080	670	3,240	1,440	5,350	1,110	\$338,000	\$300
48	T8R	11,990	270	790	370	1,430	280	\$66,000	\$230

T1 Filing Compliance (2021 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
48	T8S	6,850	150	500	150	800	110	\$29,000	\$270
48	T8T	5,780	80	320	150	540	120	\$45,000	\$380
48	T8V	24,080	550	1,780	780	3,110	540	\$164,000	\$300
48	T8W	15,180	180	1,160	410	1,750	290	\$95,000	\$330
48	T8X	16,830	200	1,250	510	1,960	370	\$143,000	\$390
48	T9A	11,690	280	630	320	1,230	210	\$74,000	\$350
48	T9C	5,730	140	260	170	570	120	\$24,000	\$190
48	T9E	25,100	340	1,470	900	2,700	650	\$151,000	\$230
48	T9G	5,130	90	290	210	590	150	\$52,000	\$340
48	T9H	19,290	340	1,860	750	2,950	530	\$159,000	\$300
48	T9J	2,560	30	240	80	350	70	\$27,000	\$400
48	T9K	28,300	500	2,900	930	4,330	690	\$247,000	\$360
48	T9M	13,840	330	1,080	510	1,920	380	\$94,000	\$250
48	T9N	8,710	150	420	240	800	170	\$50,000	\$300
48	T9S	5,650	80	310	150	540	100	\$24,000	\$240
48	T9V	16,440	200	740	410	1,350	300	\$90,000	\$300
48	T9W	6,440	70	280	140	480	100	\$34,000	\$330
48	T9X	4,660	70	250	100	430	80	\$22,000	\$290
48	Total	3,211,550	62,060	193,060	94,820	349,930	69,480	\$20,828,000	\$300

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
59	V0A	12,250	120	800	450	1,380	330	\$110,000	\$340
59	V0B	28,490	400	1,860	900	3,150	670	\$220,000	\$330
59	V0C	17,990	260	1,850	570	2,680	350	\$140,000	\$400
59	V0E	58,400	900	4,110	2,010	7,030	1,370	\$383,000	\$280
59	V0G	22,220	360	1,690	840	2,890	570	\$163,000	\$290
59	V0H	48,730	720	3,120	1,670	5,510	1,190	\$340,000	\$290
59	V0J	39,410	710	3,870	1,250	5,830	770	\$222,000	\$290
59	V0K	27,370	530	2,220	890	3,630	540	\$162,000	\$300
59	V0L	3,710	100	410	130	640	70	\$16,000	\$230
59	V0M	9,530	190	760	310	1,270	190	\$45,000	\$230
59	V0N	48,440	790	4,190	2,160	7,130	1,540	\$1,169,000	\$760
59	V0P	5,770	120	540	240	900	170	\$48,000	\$280
59	V0R	58,270	820	4,540	2,400	7,760	1,700	\$532,000	\$310
59	V0S	280	0	40	20	70	10	\$3,000	\$200
59	V0T	5,990	170	1,000	290	1,460	160	\$60,000	\$380
59	V0V	1,230	50	180	60	290	20	\$2,000	\$120
59	V0W	350	0	40	0	60	0	\$0	\$0
59	V0X	18,290	340	1,380	610	2,340	400	\$141,000	\$350
59	V1A	7,000	50	400	180	630	130	\$38,000	\$300
59	V1B	18,770	190	1,100	500	1,790	370	\$105,000	\$290
59	V1C	21,250	190	1,350	590	2,140	390	\$123,000	\$320
59	V1E	17,480	220	1,100	500	1,820	340	\$87,000	\$260
59	V1G	11,900	130	970	370	1,480	250	\$215,000	\$860
59	V1H	12,570	170	740	370	1,270	240	\$73,000	\$300
59	V1J	18,880	230	1,720	610	2,560	430	\$158,000	\$370
59	V1K	7,870	140	700	260	1,090	160	\$57,000	\$350
59	V1L	14,520	170	1,260	550	1,980	410	\$132,000	\$320
59	V1M	25,040	240	1,520	600	2,350	440	\$185,000	\$420
59	V1N	10,900	120	700	310	1,130	210	\$41,000	\$190
59	V1P	7,630	100	580	320	1,000	240	\$79,000	\$340
59	V1R	8,220	70	470	200	740	140	\$26,000	\$190
59	V1S	10,390	60	590	260	920	210	\$56,000	\$270
59	V1T	24,510	330	1,750	910	2,980	610	\$141,000	\$230
59	V1V	20,140	190	1,350	610	2,140	430	\$137,000	\$320
59	V1W	30,360	310	1,690	810	2,820	590	\$286,000	\$480
59	V1X	27,850	330	2,080	1,100	3,520	740	\$316,000	\$430
59	V1Y	31,330	330	2,300	1,250	3,880	870	\$365,000	\$420
59	V1Z	12,650	160	950	460	1,570	340	\$105,000	\$310
59	V2A	34,550	430	2,060	1,110	3,590	760	\$226,000	\$300
59	V2B	31,810	390	2,550	1,110	4,050	720	\$156,000	\$220
59	V2C	22,010	190	1,560	630	2,370	430	\$146,000	\$340
59	V2E	12,610	90	820	280	1,190	210	\$45,000	\$220
59	V2G	14,380	190	1,140	500	1,830	340	\$116,000	\$340
59	V2H	6,260	80	450	150	680	110	\$38,000	\$340
59	V2J	18,040	240	1,240	560	2,040	330	\$79,000	\$240
59	V2K	16,500	160	1,200	500	1,860	350	\$92,000	\$270

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
59	V2L	7,760	140	720	320	1,180	180	\$38,000	\$220
59	V2M	17,880	160	1,450	600	2,210	410	\$93,000	\$230
59	V2N	26,190	230	1,930	810	2,970	570	\$155,000	\$270
59	V2P	29,580	500	2,200	1,160	3,850	740	\$242,000	\$330
59	V2R	42,900	510	2,940	1,430	4,880	1,020	\$317,000	\$310
59	V2S	39,900	580	2,900	1,380	4,860	950	\$271,000	\$290
59	V2T	48,230	1,050	3,950	1,840	6,840	1,390	\$429,000	\$310
59	V2V	26,930	480	2,310	1,160	3,940	770	\$228,000	\$300
59	V2W	17,130	210	1,390	630	2,230	450	\$135,000	\$300
59	V2X	39,020	520	2,980	1,370	4,870	920	\$290,000	\$320
59	V2Y	35,250	380	2,270	940	3,580	670	\$241,000	\$360
59	V2Z	12,600	170	880	420	1,480	310	\$98,000	\$320
59	V3A	35,930	400	2,500	1,200	4,100	830	\$229,000	\$280
59	V3B	48,970	580	2,910	1,200	4,690	890	\$273,000	\$310
59	V3C	31,680	330	2,040	820	3,180	600	\$160,000	\$270
59	V3E	33,370	350	1,720	660	2,740	490	\$176,000	\$360
59	V3G	20,110	260	1,380	650	2,290	470	\$157,000	\$330
59	V3H	29,710	260	1,780	760	2,800	580	\$253,000	\$440
59	V3J	35,850	390	2,070	770	3,230	550	\$224,000	\$410
59	V3K	25,120	310	1,530	660	2,500	460	\$147,000	\$320
59	V3L	24,110	270	1,620	640	2,530	460	\$160,000	\$350
59	V3M	38,390	440	2,480	1,110	4,030	790	\$232,000	\$290
59	V3N	33,320	380	1,780	700	2,860	490	\$110,000	\$220
59	V3P	10	0	0	0	0	0	\$0	\$0
59	V3R	49,810	650	3,120	1,460	5,240	1,000	\$272,000	\$270
59	V3S	83,620	1,400	6,380	2,880	10,660	2,120	\$688,000	\$320
59	V3T	38,750	530	2,960	1,250	4,740	750	\$196,000	\$260
59	V3V	44,610	820	3,680	1,640	6,150	1,230	\$350,000	\$280
59	V3W	81,850	1,530	6,440	2,880	10,850	2,120	\$623,000	\$290
59	V3X	26,600	480	2,150	1,020	3,640	760	\$300,000	\$390
59	V3Y	15,210	150	980	460	1,590	320	\$90,000	\$280
59	V3Z	28,670	320	1,690	780	2,790	550	\$288,000	\$520
59	V4A	31,420	360	1,710	780	2,850	560	\$260,000	\$460
59	V4B	17,180	230	970	600	1,800	450	\$259,000	\$580
59	V4C	38,670	650	3,040	1,310	4,990	940	\$325,000	\$340
59	V4E	10,070	130	640	280	1,050	210	\$67,000	\$310
59	V4G	260	0	10	20	30	10	\$4,000	\$330
59	V4K	20,210	180	1,280	590	2,050	430	\$134,000	\$310
59	V4L	6,500	60	350	160	580	130	\$38,000	\$300
59	V4M	12,870	150	810	350	1,310	280	\$114,000	\$410
59	V4N	67,150	810	4,240	1,860	6,910	1,300	\$432,000	\$330
59	V4P	11,260	110	500	220	830	170	\$71,000	\$420
59	V4R	12,590	130	930	450	1,500	310	\$112,000	\$360
59	V4S	5,780	90	550	270	910	190	\$79,000	\$420
59	V4T	25,190	270	1,760	890	2,920	600	\$224,000	\$380
59	V4V	14,170	190	1,060	580	1,830	400	\$224,000	\$560

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
59	V4W	16,250	220	1,290	640	2,150	440	\$157,000	\$360
59	V4X	11,210	210	950	420	1,570	300	\$152,000	\$500
59	V4Z	4,260	90	360	160	610	120	\$36,000	\$300
59	V5A	20,250	250	1,290	430	1,970	300	\$152,000	\$500
59	V5B	18,650	230	1,070	380	1,680	260	\$134,000	\$510
59	V5C	30,410	290	1,610	600	2,500	450	\$211,000	\$470
59	V5E	22,590	240	1,000	400	1,650	290	\$135,000	\$470
59	V5G	17,100	220	920	350	1,500	260	\$96,000	\$370
59	V5H	35,830	420	1,650	570	2,640	420	\$151,000	\$370
59	V5J	19,560	220	990	380	1,590	280	\$120,000	\$430
59	V5K	18,420	190	1,100	480	1,770	360	\$125,000	\$350
59	V5L	14,650	190	1,300	610	2,100	440	\$145,000	\$330
59	V5M	19,340	200	950	390	1,540	270	\$73,000	\$270
59	V5N	28,160	310	1,830	760	2,900	530	\$191,000	\$360
59	V5P	27,740	310	1,360	500	2,170	360	\$85,000	\$240
59	V5R	41,440	410	1,900	740	3,050	530	\$142,000	\$270
59	V5S	26,550	290	1,370	500	2,170	360	\$103,000	\$290
59	V5T	19,950	160	1,530	610	2,300	440	\$143,000	\$330
59	V5V	18,730	170	1,260	500	1,930	360	\$177,000	\$500
59	V5W	17,040	210	970	440	1,630	320	\$98,000	\$310
59	V5X	26,180	330	1,490	600	2,420	450	\$136,000	\$300
59	V5Y	15,020	120	840	330	1,290	250	\$110,000	\$440
59	V5Z	20,120	210	1,000	400	1,600	300	\$137,000	\$450
59	V6A	16,670	340	1,610	710	2,660	380	\$112,000	\$300
59	V6B	26,070	260	1,710	770	2,750	520	\$364,000	\$700
59	V6C	6,400	30	160	90	280	70	\$80,000	\$1,150
59	V6E	23,700	240	1,440	710	2,390	530	\$293,000	\$550
59	V6G	23,270	250	1,410	790	2,450	570	\$228,000	\$400
59	V6H	17,330	120	930	410	1,470	300	\$244,000	\$820
59	V6J	18,810	160	1,020	520	1,700	400	\$163,000	\$410
59	V6K	20,400	170	1,230	570	1,960	440	\$214,000	\$490
59	V6L	8,350	80	340	140	550	110	\$238,000	\$2,200
59	V6M	13,630	140	500	220	860	180	\$127,000	\$710
59	V6N	11,060	110	520	170	800	120	\$57,000	\$470
59	V6P	26,710	280	1,260	510	2,050	370	\$201,000	\$550
59	V6R	14,880	130	790	310	1,230	250	\$278,000	\$1,120
59	V6S	11,340	120	520	130	760	110	\$55,000	\$530
59	V6T	10,530	100	610	100	810	80	\$27,000	\$350
59	V6V	9,700	110	530	210	850	170	\$65,000	\$390
59	V6W	1,950	30	100	60	190	40	\$15,000	\$410
59	V6X	36,300	470	1,590	570	2,630	420	\$157,000	\$370
59	V6Y	42,430	570	1,620	550	2,730	390	\$144,000	\$360
59	V6Z	16,320	120	900	420	1,440	300	\$143,000	\$480
59	V7A	22,340	310	1,120	450	1,870	330	\$115,000	\$350
59	V7B	670	0	50	20	70	10	\$2,000	\$220
59	V7C	34,320	390	1,420	500	2,310	370	\$159,000	\$430

T1 Filing Compliance (2021 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
59	V7E	31,370	380	1,500	530	2,410	390	\$129,000	\$330
59	V7G	9,780	100	590	220	900	170	\$150,000	\$870
59	V7H	9,700	100	600	220	920	160	\$47,000	\$300
59	V7J	13,610	150	830	360	1,330	270	\$110,000	\$400
59	V7K	9,660	90	590	220	900	180	\$82,000	\$450
59	V7L	22,670	230	1,390	680	2,290	520	\$171,000	\$330
59	V7M	19,100	210	1,150	540	1,910	400	\$197,000	\$490
59	V7N	12,120	120	680	300	1,100	220	\$130,000	\$580
59	V7P	11,050	160	670	330	1,170	240	\$107,000	\$460
59	V7R	12,390	130	590	240	960	190	\$141,000	\$750
59	V7S	8,630	120	390	180	690	130	\$121,000	\$940
59	V7T	7,930	120	360	170	650	130	\$224,000	\$1,790
59	V7V	12,600	150	460	230	830	180	\$184,000	\$1,050
59	V7W	6,900	60	280	170	520	130	\$123,000	\$930
59	V7X	220	0	0	0	20	0	\$0	\$0
59	V7Y	270	0	0	0	10	0	\$0	\$0
59	V7Z	9,410	120	660	290	1,070	230	\$88,000	\$390
59	V8A	15,860	190	1,000	450	1,630	300	\$113,000	\$370
59	V8B	11,310	130	1,040	520	1,690	390	\$146,000	\$370
59	V8C	6,140	70	510	180	760	130	\$35,000	\$260
59	V8E	9,950	40	690	480	1,210	370	\$162,000	\$440
59	V8G	14,940	160	1,270	500	1,930	350	\$113,000	\$320
59	V8J	9,140	110	830	390	1,320	270	\$76,000	\$280
59	V8K	9,280	170	760	450	1,380	350	\$150,000	\$430
59	V8L	21,400	160	1,050	490	1,700	390	\$112,000	\$290
59	V8M	13,590	120	860	370	1,350	280	\$74,000	\$270
59	V8N	20,290	200	1,230	430	1,850	330	\$139,000	\$420
59	V8P	14,220	140	870	400	1,410	300	\$93,000	\$310
59	V8R	18,940	180	1,200	500	1,870	370	\$182,000	\$490
59	V8S	13,480	120	790	300	1,210	230	\$92,000	\$400
59	V8T	16,040	250	1,270	600	2,110	410	\$188,000	\$460
59	V8V	22,930	260	1,500	750	2,500	570	\$186,000	\$330
59	V8W	7,190	70	400	220	690	140	\$30,000	\$220
59	V8X	19,740	170	1,290	520	1,970	380	\$126,000	\$330
59	V8Y	8,450	70	390	160	610	130	\$45,000	\$350
59	V8Z	25,370	260	1,650	730	2,640	520	\$192,000	\$370
59	V9A	30,940	320	2,270	1,120	3,710	790	\$226,000	\$290
59	V9B	41,310	350	2,920	1,550	4,820	1,100	\$313,000	\$280
59	V9C	20,750	160	1,360	690	2,210	510	\$152,000	\$300
59	V9E	4,220	40	260	110	410	80	\$48,000	\$570
59	V9G	12,940	150	880	420	1,450	300	\$105,000	\$350
59	V9H	8,280	80	510	260	860	190	\$71,000	\$380
59	V9J	7,620	100	490	260	840	200	\$85,000	\$430
59	V9K	14,520	230	830	500	1,560	340	\$117,000	\$340
59	V9L	29,400	440	2,340	1,030	3,800	680	\$234,000	\$350
59	V9M	14,860	140	910	430	1,480	330	\$103,000	\$320

T1 Filing Compliance (2021 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
59	V9N	27,170	290	1,720	860	2,880	620	\$188,000	\$300
59	V9P	24,470	290	1,430	700	2,410	510	\$118,000	\$230
59	V9R	25,240	350	2,040	1,010	3,410	680	\$174,000	\$250
59	V9S	13,440	130	1,080	570	1,780	390	\$94,000	\$240
59	V9T	29,410	290	1,840	910	3,040	630	\$196,000	\$310
59	V9V	9,290	80	470	230	780	190	\$63,000	\$340
59	V9W	25,410	310	1,680	880	2,870	600	\$183,000	\$310
59	V9X	8,580	80	720	320	1,120	220	\$53,000	\$240
59	V9Y	21,140	290	1,560	670	2,520	440	\$108,000	\$250
59	V9Z	15,480	210	1,250	710	2,170	490	\$178,000	\$360
59	Total	4,007,220	49,650	265,250	118,740	433,640	84,170	\$30,755,000	\$370

T1 Filing Compliance (2021 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
60	X0E	15,190	50	1,700	440	2,190	280	\$169,000	\$600
60	X0G	390	0	40	0	40	0	\$0	\$0
60	X1A	15,410	30	1,920	390	2,350	0	\$0	\$0
60	Total	30,990	80	3,660	830	4,570	580	\$272,000	\$470

T1 Filing Compliance (2021 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
61	Y0A	1,280	40	160	70	270	40	\$17,000	\$460
61	Y0B	5,170	100	600	190	890	120	\$51,000	\$420
61	Y1A	23,220	350	2,560	740	3,650	560	\$226,000	\$400
61	Total	29,670	490	3,320	1,000	4,810	720	\$294,000	\$410

T1 Filing Compliance (2021 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
62	X0A	11,400	280	1,600	320	2,200	190	\$267,000	\$1,390
62	X0B	3,950	120	420	70	610	40	\$13,000	\$290
62	X0C	6,490	190	600	110	890	70	\$29,000	\$400
62	Total	21,840	590	2,610	500	3,700	310	\$309,000	\$1,000

T1 Filing Compliance (2021 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
99	Out	148,700	18,820	18,100	4,850	41,770	4,150	\$2,511,000	\$610
99	Total	148,700	18,820	18,100	4,850	41,770	4,150	\$2,511,000	\$610

T1 Filing Compliance (2021 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
	Canada	29,330,240	555,960	1,794,350	854,730	3,205,050	618,850	\$179,292,000	\$290

Note:

'Out' refers to those individuals who do not reside in Canada.