



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

T1 Filing Compliance (2017 Tax Year)

Table 2C: Late-Filing Penalty Assessed by Age Group

Age Group	All Returns (#)	Late Returns with Nil Balance (#)	Late Returns with Refunds (#)	Late Returns with Balance Owing (#)	All Late Returns (#)	Late Returns with Penalty (#)	Total Penalty (\$)	Average Penalty (\$)
Under 20	1,040,730	39,090	93,880	3,980	136,950	3,360	232,000	70
20 to 24	2,081,500	47,720	166,470	21,010	235,200	14,170	1,639,000	120
25 to 29	2,295,260	44,480	145,590	42,200	232,260	27,570	3,770,000	140
30 to 34	2,302,060	46,510	140,340	57,740	244,580	38,220	7,467,000	200
35 to 39	2,282,880	46,500	146,140	64,720	257,360	43,470	9,662,000	220
40 to 44	2,165,420	42,210	141,730	66,010	249,950	45,090	11,212,000	250
45 to 49	2,199,680	42,190	139,660	65,850	247,700	45,510	11,677,000	260
50 to 54	2,386,420	45,580	132,690	62,180	240,460	43,420	10,916,000	250
55 to 59	2,502,490	44,880	111,430	53,350	209,660	37,700	9,424,000	250
60 to 64	2,294,820	39,480	71,920	45,080	156,490	35,020	7,625,000	220
65 to 69	1,969,640	35,530	43,510	27,960	107,000	21,020	5,477,000	260
70 to 74	1,578,710	32,360	27,730	17,330	77,420	12,890	3,706,000	290
75 to 79	1,095,450	25,010	20,530	8,780	54,310	6,410	2,192,000	340
80 and over	1,652,860	43,990	31,810	15,000	90,800	12,070	4,563,000	380
Canada	27,847,910	575,530	1,413,430	551,170	2,540,130	385,910	89,564,000	230