



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

T1 Filing Compliance (2017 Tax Year)

Table 2D: Late-Filing Penalty Assessed by Gender

Gender	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 (\$)
Female	14,367,650	336,430	711,760	245,290	1,293,480	170,000	31,032,000	180
Male	13,480,260	239,100	701,680	305,880	1,246,650	215,910	58,532,000	270
Canada	27,847,910	575,530	1,413,430	551,170	2,540,130	385,910	89,564,000	230