T1 Filing Compliance (2018 Tax Year)

Table 2A: Late-Filing Penalty Assessed by Province or Territory

Province or Territory	All Returns (#)	Late Returns with Nil Balance (#)	Late Returns with Refunds (#)	Late Returns with Balance Owing (#)	All Late Returns (#)	Late Returns with Penalty (#)	Total Penalty ($)	Average Penalty ($)
Newfoundland and Labrador	423,880	7,610	17,940	9,650	35,200	6,700	1,365,000	200
Prince Edward Island	118,180	1,550	5,550	2,820	9,920	2,050	383,000	190
Nova Scotia	746,250	15,430	39,560	19,960	74,940	13,910	3,144,000	230
New Brunswick	613,270	3,370	28,510	10,010	41,890	6,880	1,397,000	200
Quebec	6,608,190	106,570	222,670	90,760	420,000	61,970	6,419,000	100
Ontario	10,652,080	98,120	817,090	239,820	1,155,030	169,080	45,777,000	270
Manitoba	982,770	4,020	54,810	14,310	73,130	9,760	2,576,000	260
Saskatchewan	848,020	5,160	38,180	11,170	54,510	7,100	2,347,000	330
Alberta	3,083,840	65,270	158,170	67,550	290,990	45,290	13,200,000	290
British Columbia	3,771,270	43,280	232,780	83,520	359,580	59,150	16,704,000	280
Northwest Territories	31,310	100	2,840	520	3,470	310	105,000	340
Yukon	28,660	530	2,430	620	3,580	410	157,000	380
Nunavut	21,940	490	1,690	300	2,490	160	68,000	420
Non-resident	154,340	19,990	16,420	4,710	41,120	2,620	1,631,000	620
Canada	**28,083,990**	**371,480**	**1,638,640**	**555,720**	**2,565,840**	**385,390**	**95,272,000**	**250**

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