



T1 Filing Compliance (2016 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	425,180	6,940	16,990	8,160	32,090	5,550	1,148,600	210
Prince Edward Island	114,970	1,480	4,830	2,700	9,010	1,920	329,720	170
Nova Scotia	734,800	14,550	35,690	18,150	68,390	12,480	2,496,170	200
New Brunswick	604,500	9,090	21,550	9,790	40,430	6,610	1,188,910	180
Quebec	6,486,150	104,290	199,790	70,950	375,030	45,080	4,165,400	90
Ontario	10,375,030	277,010	617,780	248,270	1,143,060	175,500	40,961,560	230
Manitoba	960,930	8,670	51,340	15,720	75,720	10,660	2,755,830	260
Saskatchewan	832,400	18,920	28,840	13,340	61,100	8,360	2,438,770	290
Alberta	3,024,150	64,170	158,140	66,550	288,850	43,640	11,732,560	270
British Columbia	3,685,420	42,740	242,390	83,010	368,140	57,880	15,137,560	260
Northwest Territories	31,270	60	3,070	510	3,640	310	100,680	330
Yukon	27,630	500	2,320	600	3,420	360	114,580	320
Nunavut	21,360	300	2,120	300	2,720	120	40,720	350
Non-resident	121,270	11,980	18,500	3,360	33,830	1,180	381,730	320
Canada	27,445,050	560,690	1,403,360	541,380	2,505,430	369,660	82,992,780	220

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