



**T1 Filing Compliance (2016 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	1,029,950	42,030	92,060	3,200	137,290	2,580	166,880	60
20 to 24	2,079,090	49,880	165,550	19,900	235,340	12,830	1,103,400	90
25 to 29	2,239,210	44,190	143,750	41,150	229,100	26,440	3,719,270	140
30 to 34	2,273,840	45,260	141,300	58,290	244,850	38,330	7,267,290	190
35 to 39	2,230,110	43,460	144,260	65,050	252,770	43,300	9,476,410	220
40 to 44	2,144,010	39,890	143,140	66,240	249,260	44,780	10,794,250	240
45 to 49	2,203,100	40,960	140,740	66,060	247,760	44,670	11,030,360	250
50 to 54	2,462,450	45,560	136,570	62,910	245,030	42,200	10,528,410	250
55 to 59	2,474,950	43,720	109,290	51,950	204,960	35,340	8,618,580	240
60 to 64	2,230,740	38,240	69,080	44,220	151,540	32,790	7,160,660	220
65 to 69	1,942,570	34,750	41,580	27,800	104,130	19,880	5,063,340	250
70 to 74	1,475,320	28,730	25,530	14,980	69,230	10,910	3,125,570	290
75 to 79	1,045,460	22,340	19,750	7,000	49,090	5,250	1,617,610	310
80 and over	1,614,230	41,690	30,780	12,620	85,080	10,380	3,320,750	320
<b>Canada</b>	<b>27,445,050</b>	<b>560,690</b>	<b>1,403,360</b>	<b>541,380</b>	<b>2,505,430</b>	<b>369,660</b>	<b>82,992,780</b>	<b>220</b>