

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
10	A0A	38,900	1,150	2,350	1,610	5,110	200	\$40,000	\$200
10	A0B	17,070	470	1,010	790	2,270	70	\$11,000	\$160
10	A0C	10,700	300	560	390	1,250	30	\$3,000	\$100
10	A0E	18,990	470	890	630	1,990	70	\$12,000	\$170
10	A0G	30,260	740	1,230	920	2,900	90	\$11,000	\$130
10	A0H	15,170	370	640	450	1,450	50	\$8,000	\$170
10	A0J	6,880	150	250	150	550	20	\$3,000	\$150
10	A0K	22,420	440	920	920	2,280	90	\$15,000	\$160
10	A0L	6,480	130	350	210	700	40	\$8,000	\$210
10	A0M	5,170	60	130	100	280	0	\$0	\$0
10	A0N	12,240	280	380	290	940	50	\$10,000	\$230
10	A0P	9,410	260	790	240	1,290	40	\$4,000	\$100
10	A0R	1,930	10	130	50	190	0	\$0	\$0
10	A1A	22,500	530	1,730	1,020	3,270	140	\$21,000	\$150
10	A1B	14,930	510	1,180	610	2,300	80	\$34,000	\$430
10	A1C	9,860	440	810	520	1,770	80	\$16,000	\$200
10	A1E	21,530	760	1,690	1,030	3,480	120	\$30,000	\$250
10	A1G	4,450	120	400	250	780	40	\$4,000	\$110
10	A1H	4,220	60	360	220	640	40	\$10,000	\$280
10	A1K	9,540	150	860	450	1,460	60	\$13,000	\$210
10	A1L	15,920	260	1,370	810	2,440	110	\$27,000	\$260
10	A1M	6,150	150	580	350	1,080	40	\$3,000	\$90
10	A1N	18,550	420	1,410	880	2,710	110	\$17,000	\$150
10	A1S	5,360	130	390	260	780	30	\$7,000	\$210
10	A1V	9,340	220	540	350	1,110	50	\$10,000	\$210
10	A1W	8,850	190	720	410	1,310	40	\$7,000	\$200
10	A1X	11,800	270	890	550	1,710	90	\$10,000	\$120
10	A1Y	4,630	150	240	150	550	20	\$2,000	\$150
10	A2A	7,640	170	460	290	920	20	\$2,000	\$80
10	A2B	3,930	120	180	130	430	20	\$2,000	\$130
10	A2H	20,990	460	1,260	800	2,510	90	\$14,000	\$150
10	A2N	7,330	200	360	240	790	30	\$6,000	\$190
10	A2V	5,500	40	300	100	440	10	\$3,000	\$250
10	A5A	6,780	140	400	280	820	20	\$6,000	\$230
10	A8A	5,740	130	230	170	530	20	\$1,000	\$70
10	Total	421,140	10,450	25,950	16,590	53,000	1,980	\$371,000	\$190

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Province or Territory	FSA	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 (\$)
11	C0A	36,750	900	3,220	2,250	6,360	260	\$73,000	\$280
11	C0B	24,110	570	1,850	1,410	3,830	160	\$36,000	\$230
11	C1A	20,690	660	1,560	1,160	3,380	120	\$18,000	\$160
11	C1B	10,510	190	890	570	1,650	80	\$16,000	\$210
11	C1C	3,670	60	310	210	570	20	\$3,000	\$170
11	C1E	9,480	210	760	480	1,450	50	\$19,000	\$360
11	C1N	14,060	350	970	690	2,000	80	\$9,000	\$110
11	Total	119,270	2,940	9,550	6,750	19,240	760	\$175,000	\$230

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Province or Territory	FSA	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 (\$)
12	B0C	2,260	70	200	140	400	20	\$6,000	\$290
12	B0E	21,280	620	1,540	800	2,960	90	\$20,000	\$210
12	B0H	8,220	250	640	370	1,250	30	\$5,000	\$140
12	B0J	33,010	820	2,160	1,470	4,450	180	\$37,000	\$210
12	B0K	29,150	980	2,060	1,220	4,250	160	\$38,000	\$230
12	B0L	2,000	70	130	70	270	0	\$0	\$0
12	B0M	13,630	420	920	560	1,900	60	\$9,000	\$140
12	B0N	31,540	950	2,280	1,370	4,600	190	\$35,000	\$190
12	B0P	32,700	920	2,520	1,480	4,920	160	\$36,000	\$220
12	B0R	4,940	110	240	160	510	20	\$4,000	\$180
12	B0S	14,700	420	830	510	1,770	60	\$20,000	\$330
12	B0T	12,440	370	640	450	1,470	40	\$6,000	\$150
12	B0V	4,930	150	290	190	630	20	\$2,000	\$110
12	B0W	23,650	480	1,180	690	2,350	80	\$16,000	\$210
12	B1A	12,320	430	670	450	1,550	50	\$5,000	\$110
12	B1B	1,060	20	60	40	120	0	\$0	\$0
12	B1C	1,500	30	70	80	170	10	\$1,000	\$50
12	B1E	1,330	40	70	40	150	0	\$0	\$0
12	B1G	1,580	60	90	70	220	10	\$6,000	\$500
12	B1H	7,870	290	510	300	1,090	30	\$7,000	\$210
12	B1J	920	20	50	40	110	0	\$0	\$0
12	B1K	2,590	50	180	140	370	20	\$2,000	\$140
12	B1L	4,000	90	290	190	570	30	\$5,000	\$200
12	B1M	1,110	40	80	60	170	0	\$0	\$0
12	B1N	4,690	160	310	180	650	30	\$2,000	\$80
12	B1P	12,880	430	740	500	1,670	70	\$11,000	\$150
12	B1R	3,510	70	230	150	450	30	\$5,000	\$160
12	B1S	6,590	260	440	220	920	30	\$7,000	\$220
12	B1T	320	10	30	10	50	0	\$0	\$0
12	B1V	4,990	190	290	170	650	20	\$3,000	\$140
12	B1W	2,100	280	70	20	360	0	\$0	\$0
12	B1X	690	20	70	30	120	0	\$0	\$0
12	B1Y	5,040	130	290	190	610	20	\$6,000	\$260
12	B2A	6,570	210	390	280	880	40	\$11,000	\$280
12	B2C	240	0	20	20	50	0	\$0	\$0
12	B2E	40	0	0	0	0	0	\$0	\$0
12	B2G	11,510	320	1,060	580	1,960	60	\$12,000	\$210
12	B2H	11,790	390	830	500	1,720	60	\$11,000	\$180
12	B2J	70	0	0	0	0	0	\$0	\$0
12	B2N	16,320	560	1,190	660	2,410	80	\$20,000	\$230
12	B2R	2,050	50	150	110	300	10	\$4,000	\$360
12	B2S	6,000	100	500	260	860	40	\$7,000	\$200
12	B2T	13,210	220	1,170	650	2,030	100	\$34,000	\$350
12	B2V	9,590	140	730	400	1,270	60	\$10,000	\$170
12	B2W	26,360	500	1,850	1,160	3,510	140	\$28,000	\$210
12	B2X	9,230	250	720	440	1,410	50	\$14,000	\$270

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Province or Territory	FSA	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 (\$)
12	B2Y	11,800	440	970	520	1,930	60	\$11,000	\$190
12	B2Z	6,630	160	540	330	1,030	30	\$8,000	\$260
12	B3A	16,090	680	1,230	690	2,600	110	\$18,000	\$160
12	B3B	1,140	30	90	60	180	0	\$0	\$0
12	B3E	5,400	100	470	320	890	50	\$9,000	\$180
12	B3G	8,340	140	560	380	1,070	70	\$18,000	\$260
12	B3H	12,820	360	980	550	1,890	40	\$24,000	\$580
12	B3J	5,960	180	380	180	740	20	\$4,000	\$190
12	B3K	16,450	660	1,400	860	2,910	120	\$17,000	\$140
12	B3L	13,390	420	1,090	580	2,090	90	\$21,000	\$240
12	B3M	26,350	730	1,890	1,060	3,680	150	\$37,000	\$250
12	B3N	10,910	270	810	530	1,610	80	\$22,000	\$260
12	B3P	7,690	210	570	360	1,140	40	\$4,000	\$100
12	B3R	6,640	310	490	270	1,070	40	\$7,000	\$170
12	B3S	10,790	260	680	440	1,380	50	\$9,000	\$200
12	B3T	13,190	230	1,080	700	2,010	100	\$17,000	\$170
12	B3V	4,720	120	390	250	760	40	\$4,000	\$120
12	B3Z	13,340	230	1,120	660	2,010	80	\$22,000	\$260
12	B4A	14,680	360	1,100	720	2,170	90	\$36,000	\$400
12	B4B	11,710	250	920	610	1,780	90	\$26,000	\$280
12	B4C	14,510	290	1,080	640	2,010	100	\$15,000	\$160
12	B4E	14,380	260	1,150	660	2,070	100	\$20,000	\$200
12	B4G	3,820	50	330	210	590	40	\$9,000	\$250
12	B4H	10,770	370	800	470	1,640	60	\$16,000	\$280
12	B4N	14,170	440	980	560	1,970	70	\$15,000	\$200
12	B4P	6,350	200	500	260	960	30	\$7,000	\$270
12	B4R	2,350	50	170	90	300	0	\$0	\$0
12	B4V	16,930	390	910	480	1,790	70	\$23,000	\$330
12	B5A	13,120	420	800	460	1,680	60	\$10,000	\$190
12	B6L	10,150	190	700	440	1,330	40	\$8,000	\$190
12	B9A	3,620	80	250	110	430	10	\$2,000	\$140
12	Total	750,670	20,840	53,160	31,810	105,820	4,080	\$895,000	\$220

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13	E1A	35,810	610	2,210	1,260	4,080	150	\$38,000	\$250
13	E1B	16,240	230	1,070	590	1,890	80	\$10,000	\$140
13	E1C	19,570	590	1,170	580	2,340	70	\$11,000	\$150
13	E1E	8,840	170	580	340	1,090	40	\$3,000	\$70
13	E1G	18,170	270	1,240	730	2,240	100	\$15,000	\$150
13	E1H	6,280	110	400	240	740	20	\$4,000	\$180
13	E1J	2,880	60	180	120	360	10	\$2,000	\$200
13	E1N	9,240	210	540	320	1,070	40	\$11,000	\$300
13	E1V	11,140	260	670	380	1,300	50	\$10,000	\$180
13	E1W	6,050	90	240	130	450	10	\$2,000	\$160
13	E1X	12,260	230	430	270	920	30	\$5,000	\$180
13	E2A	14,630	400	710	410	1,520	40	\$9,000	\$220
13	E2E	15,540	200	980	470	1,640	60	\$15,000	\$230
13	E2G	4,040	60	260	100	420	0	\$0	\$0
13	E2H	3,750	80	240	130	440	20	\$2,000	\$110
13	E2J	12,810	280	710	340	1,320	50	\$7,000	\$160
13	E2K	13,470	410	740	380	1,530	60	\$14,000	\$260
13	E2L	6,320	320	350	170	840	20	\$5,000	\$220
13	E2M	14,990	300	900	480	1,680	60	\$11,000	\$170
13	E2N	3,600	50	220	120	390	20	\$5,000	\$220
13	E2P	1,060	10	50	50	110	0	\$0	\$0
13	E2R	0	0	0	0	0	0	\$0	\$0
13	E2S	5,500	80	320	170	570	30	\$4,000	\$110
13	E2V	10,690	130	630	370	1,130	50	\$6,000	\$130
13	E3A	22,540	540	1,440	790	2,760	90	\$22,000	\$240
13	E3B	29,170	610	2,040	1,080	3,730	140	\$26,000	\$180
13	E3C	9,430	140	680	360	1,180	50	\$13,000	\$260
13	E3E	3,520	80	300	160	540	20	\$4,000	\$230
13	E3G	6,570	130	410	260	790	40	\$5,000	\$120
13	E3L	7,070	180	420	260	860	30	\$4,000	\$140
13	E3N	11,410	260	480	260	1,000	30	\$4,000	\$140
13	E3V	10,090	150	310	150	600	20	\$1,000	\$50
13	E3Y	6,030	90	220	120	430	20	\$3,000	\$170
13	E3Z	3,500	70	130	70	260	0	\$0	\$0
13	E4A	2,540	40	110	40	190	0	\$0	\$0
13	E4B	3,540	80	170	110	350	20	\$1,000	\$80
13	E4C	1,750	50	120	80	240	0	\$0	\$0
13	E4E	7,330	190	390	220	800	30	\$9,000	\$310
13	E4G	2,110	50	120	80	240	0	\$0	\$0
13	E4H	3,340	80	220	130	420	20	\$3,000	\$150
13	E4J	3,870	80	280	130	490	30	\$5,000	\$170
13	E4K	4,710	90	300	140	530	10	\$1,000	\$120
13	E4L	5,880	140	480	230	850	30	\$9,000	\$370
13	E4M	1,520	50	110	60	230	0	\$0	\$0
13	E4N	3,590	50	210	100	360	0	\$0	\$0
13	E4P	12,980	190	630	450	1,270	50	\$5,000	\$120

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13	E4R	5,720	80	280	190	550	20	\$11,000	\$500
13	E4S	6,380	110	250	150	500	20	\$6,000	\$280
13	E4T	1,830	60	90	70	220	10	\$1,000	\$150
13	E4V	3,640	40	160	80	280	0	\$0	\$0
13	E4W	6,790	220	390	180	800	40	\$10,000	\$300
13	E4X	2,610	50	130	80	260	0	\$0	\$0
13	E4Y	2,670	60	80	60	200	0	\$0	\$0
13	E4Z	4,470	120	280	170	570	30	\$11,000	\$330
13	E5A	1,430	30	60	50	130	10	\$1,000	\$60
13	E5B	2,540	40	170	130	340	30	\$3,000	\$110
13	E5C	3,380	50	230	140	430	20	\$5,000	\$270
13	E5E	660	20	70	60	160	10	\$7,000	\$560
13	E5G	2,010	30	130	70	230	0	\$0	\$0
13	E5H	2,300	50	120	60	230	0	\$0	\$0
13	E5J	1,600	40	110	60	200	0	\$0	\$0
13	E5K	5,650	100	350	170	610	30	\$6,000	\$190
13	E5L	2,260	50	120	60	240	0	\$0	\$0
13	E5M	1,640	50	130	70	240	10	\$1,000	\$110
13	E5N	9,360	170	640	320	1,140	50	\$9,000	\$200
13	E5P	2,060	60	150	80	290	0	\$0	\$0
13	E5R	1,260	20	70	40	140	0	\$0	\$0
13	E5S	1,460	20	100	50	170	0	\$0	\$0
13	E5T	2,420	40	150	80	270	10	\$1,000	\$120
13	E5V	600	10	50	20	80	0	\$0	\$0
13	E6A	980	20	60	30	110	0	\$0	\$0
13	E6B	1,230	40	70	40	160	0	\$0	\$0
13	E6C	1,680	40	100	70	210	0	\$0	\$0
13	E6E	1,150	30	50	40	120	0	\$0	\$0
13	E6G	2,120	40	120	80	240	0	\$0	\$0
13	E6H	1,020	40	60	50	140	0	\$0	\$0
13	E6J	1,000	30	50	40	110	0	\$0	\$0
13	E6K	2,970	70	230	110	410	20	\$5,000	\$300
13	E6L	3,710	80	240	130	450	20	\$2,000	\$90
13	E7A	3,150	30	80	40	150	0	\$0	\$0
13	E7B	4,960	60	170	90	310	10	\$1,000	\$130
13	E7C	4,420	70	150	80	290	0	\$0	\$0
13	E7E	3,580	70	120	80	280	0	\$0	\$0
13	E7G	3,150	50	130	80	260	0	\$0	\$0
13	E7H	4,420	120	230	120	470	20	\$2,000	\$130
13	E7J	1,570	50	100	50	200	0	\$0	\$0
13	E7K	1,890	40	100	60	200	0	\$0	\$0
13	E7L	4,150	70	230	130	440	20	\$7,000	\$290
13	E7M	8,100	180	440	270	900	0	\$0	\$0
13	E7N	2,420	50	180	80	310	10	\$3,000	\$250
13	E7P	2,840	70	150	90	320	10	\$2,000	\$150
13	E8A	3,070	60	140	80	270	20	\$2,000	\$130

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13	E8B	2,020	40	80	50	170	0	\$0	\$0
13	E8C	2,940	90	140	60	290	0	\$0	\$0
13	E8E	4,390	70	220	100	400	10	\$1,000	\$100
13	E8G	2,310	60	70	50	190	0	\$0	\$0
13	E8J	4,870	80	160	100	340	0	\$0	\$0
13	E8K	7,400	110	270	190	570	20	\$2,000	\$100
13	E8L	2,080	40	80	40	160	10	\$1,000	\$90
13	E8M	1,770	30	60	30	130	0	\$0	\$0
13	E8N	2,140	30	70	40	140	0	\$0	\$0
13	E8P	3,040	60	100	50	220	0	\$0	\$0
13	E8R	2,880	30	60	30	120	0	\$0	\$0
13	E8S	4,080	70	140	90	300	0	\$0	\$0
13	E8T	5,180	70	140	90	300	10	\$2,000	\$170
13	E9A	1,960	30	80	70	180	10	\$5,000	\$390
13	E9B	1,910	50	100	90	240	0	\$0	\$0
13	E9C	1,830	40	80	40	160	0	\$0	\$0
13	E9E	3,140	80	180	110	380	20	\$2,000	\$90
13	E9G	4,340	140	170	70	380	0	\$0	\$0
13	E9H	2,730	40	70	50	160	10	\$2,000	\$160
13	Total	614,640	12,490	34,140	19,000	65,630	2,420	\$491,000	\$200

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24	G0A	66,700	980	3,050	1,700	5,730	160	\$13,000	\$80
24	G0C	40,640	1,060	1,870	950	3,870	80	\$11,000	\$150
24	G0E	4,090	80	140	80	310	0	\$0	\$0
24	G0G	13,650	880	880	260	2,010	10	\$1,000	\$110
24	G0H	8,190	390	400	170	960	20	\$1,000	\$70
24	G0J	24,260	530	820	480	1,830	50	\$6,000	\$130
24	G0K	9,560	150	370	170	690	10	\$0	\$30
24	G0L	49,920	710	1,620	800	3,130	70	\$5,000	\$70
24	G0M	27,930	350	850	410	1,610	20	\$2,000	\$80
24	G0N	16,150	260	580	240	1,080	10	\$1,000	\$80
24	G0P	5,480	100	240	110	450	10	\$2,000	\$130
24	G0R	69,750	950	2,450	1,120	4,520	90	\$7,000	\$80
24	G0S	55,980	770	2,360	1,150	4,270	100	\$9,000	\$100
24	G0T	11,860	180	390	210	770	20	\$1,000	\$60
24	G0V	14,720	160	530	290	980	20	\$2,000	\$70
24	G0W	27,870	1,660	1,240	410	3,310	40	\$4,000	\$80
24	G0X	48,450	1,150	2,270	1,080	4,490	100	\$9,000	\$90
24	G0Y	7,670	160	240	150	550	0	\$0	\$0
24	G0Z	7,190	120	280	120	520	0	\$0	\$0
24	G1B	13,340	150	610	290	1,050	30	\$3,000	\$100
24	G1C	30,140	360	1,170	610	2,140	60	\$6,000	\$100
24	G1E	22,320	520	1,220	620	2,360	70	\$3,000	\$50
24	G1G	20,130	260	1,030	470	1,760	40	\$3,000	\$80
24	G1H	24,920	600	1,290	660	2,550	70	\$5,000	\$70
24	G1J	18,140	650	1,190	550	2,400	60	\$4,000	\$80
24	G1K	14,490	600	1,080	480	2,160	60	\$3,000	\$60
24	G1L	17,340	590	1,210	520	2,320	50	\$4,000	\$80
24	G1M	16,190	410	800	420	1,630	30	\$3,000	\$100
24	G1N	6,550	230	470	200	900	20	\$1,000	\$50
24	G1P	13,330	210	680	350	1,240	50	\$3,000	\$50
24	G1R	12,880	370	960	470	1,800	40	\$3,000	\$70
24	G1S	21,070	470	1,320	540	2,330	50	\$10,000	\$180
24	G1T	5,600	100	320	160	580	10	\$0	\$50
24	G1V	16,600	420	1,230	400	2,050	40	\$6,000	\$160
24	G1W	17,670	320	1,010	410	1,740	40	\$5,000	\$140
24	G1X	21,160	330	1,120	460	1,910	40	\$2,000	\$60
24	G1Y	10,610	110	520	220	860	20	\$1,000	\$90
24	G2A	12,390	200	600	290	1,090	20	\$3,000	\$130
24	G2B	19,970	300	880	440	1,610	50	\$5,000	\$100
24	G2C	9,880	100	410	180	690	20	\$2,000	\$110
24	G2E	17,440	190	750	360	1,300	40	\$3,000	\$80
24	G2G	8,920	90	430	200	720	30	\$2,000	\$80
24	G2J	2,540	30	110	70	210	0	\$0	\$0
24	G2K	10,050	70	430	210	720	20	\$1,000	\$60
24	G2L	11,840	140	500	230	870	30	\$3,000	\$110
24	G2M	4,210	40	240	100	380	0	\$0	\$0

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	G2N	6,400	70	320	170	560	10	\$1,000	\$40
24	G3A	16,520	160	820	380	1,360	40	\$4,000	\$100
24	G3B	6,320	80	410	240	730	30	\$4,000	\$120
24	G3C	7,400	110	510	260	880	20	\$3,000	\$180
24	G3E	12,400	100	540	300	940	30	\$2,000	\$60
24	G3G	7,970	90	410	200	700	20	\$1,000	\$50
24	G3H	7,740	80	340	170	590	30	\$2,000	\$90
24	G3J	8,060	100	460	250	810	30	\$2,000	\$70
24	G3K	14,630	170	740	360	1,270	30	\$2,000	\$70
24	G3L	8,910	120	370	180	670	30	\$2,000	\$80
24	G3M	5,620	110	220	100	440	0	\$0	\$0
24	G3N	7,860	90	410	260	760	20	\$2,000	\$110
24	G3S	4,190	30	320	170	520	20	\$1,000	\$80
24	G3Z	6,230	90	240	130	460	10	\$1,000	\$130
24	G4A	2,580	40	70	50	160	0	\$0	\$0
24	G4R	15,320	640	890	380	1,900	40	\$3,000	\$80
24	G4S	4,000	50	200	110	360	0	\$0	\$0
24	G4T	11,160	190	580	330	1,100	20	\$6,000	\$370
24	G4V	5,470	140	200	160	500	10	\$1,000	\$90
24	G4W	11,860	220	350	170	740	20	\$1,000	\$60
24	G4X	12,550	240	580	300	1,110	40	\$4,000	\$110
24	G4Z	7,670	80	270	130	480	20	\$1,000	\$60
24	G5A	7,030	100	230	160	490	20	\$1,000	\$80
24	G5B	4,760	60	200	110	380	0	\$0	\$0
24	G5C	9,440	190	350	150	680	20	\$1,000	\$70
24	G5H	5,540	130	200	110	450	0	\$0	\$0
24	G5J	5,090	50	120	60	230	10	\$0	\$30
24	G5L	24,320	460	960	450	1,860	40	\$4,000	\$110
24	G5M	7,040	60	260	100	420	10	\$0	\$20
24	G5N	6,810	60	270	140	480	10	\$1,000	\$70
24	G5R	16,690	190	530	280	1,000	20	\$1,000	\$70
24	G5T	2,450	40	50	30	110	0	\$0	\$0
24	G5V	9,630	150	310	140	600	10	\$2,000	\$180
24	G5X	5,030	70	190	100	360	10	\$1,000	\$60
24	G5Y	19,660	360	610	330	1,300	30	\$2,000	\$50
24	G5Z	5,690	70	180	50	300	0	\$0	\$0
24	G6A	1,790	10	70	20	110	0	\$0	\$0
24	G6B	6,940	120	180	110	410	10	\$0	\$40
24	G6C	6,060	50	250	100	390	0	\$0	\$0
24	G6E	11,040	150	480	220	850	10	\$0	\$30
24	G6G	16,850	300	720	310	1,330	20	\$2,000	\$110
24	G6H	5,930	80	230	90	400	0	\$0	\$0
24	G6J	8,300	80	380	160	610	20	\$1,000	\$40
24	G6K	6,480	60	310	110	470	10	\$0	\$40
24	G6L	12,670	200	410	190	800	30	\$2,000	\$90
24	G6P	24,790	590	790	350	1,720	30	\$1,000	\$40

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	G6R	3,630	30	100	50	180	0	\$0	\$0
24	G6S	4,260	40	140	60	240	0	\$0	\$0
24	G6T	8,520	90	260	110	460	0	\$0	\$0
24	G6V	27,060	540	1,110	550	2,210	50	\$3,000	\$50
24	G6W	20,220	240	860	390	1,490	50	\$4,000	\$80
24	G6X	7,760	110	360	200	670	10	\$0	\$40
24	G6Y	4,920	40	160	90	290	0	\$0	\$0
24	G6Z	19,060	140	840	360	1,330	20	\$3,000	\$140
24	G7A	19,000	170	890	400	1,460	40	\$4,000	\$110
24	G7B	14,700	220	500	280	1,000	30	\$2,000	\$60
24	G7G	13,640	150	470	240	860	30	\$3,000	\$100
24	G7H	23,640	400	870	420	1,690	50	\$5,000	\$100
24	G7J	11,930	190	450	230	870	20	\$1,000	\$60
24	G7K	550	0	20	10	40	0	\$0	\$0
24	G7N	5,040	40	170	90	290	10	\$2,000	\$160
24	G7P	5,900	60	220	100	370	0	\$0	\$0
24	G7S	16,070	180	560	290	1,040	30	\$4,000	\$140
24	G7T	1,040	0	40	30	70	0	\$0	\$0
24	G7X	21,240	380	720	360	1,470	30	\$3,000	\$90
24	G7Y	560	0	20	10	30	0	\$0	\$0
24	G7Z	2,260	20	50	30	100	0	\$0	\$0
24	G8A	4,980	80	140	60	280	0	\$0	\$0
24	G8B	18,640	290	470	240	1,000	20	\$1,000	\$60
24	G8C	3,540	20	80	30	130	0	\$0	\$0
24	G8E	3,150	50	80	50	180	0	\$0	\$0
24	G8G	3,290	30	70	30	130	0	\$0	\$0
24	G8H	8,340	180	220	100	490	10	\$0	\$30
24	G8J	3,410	40	110	40	190	0	\$0	\$0
24	G8K	8,570	80	200	90	360	10	\$1,000	\$110
24	G8L	12,150	240	320	180	740	20	\$1,000	\$60
24	G8M	4,280	70	120	50	240	0	\$0	\$0
24	G8N	2,070	20	60	30	110	0	\$0	\$0
24	G8P	5,830	90	270	70	430	10	\$1,000	\$140
24	G8T	23,160	660	1,320	530	2,510	50	\$4,000	\$80
24	G8V	7,950	100	390	210	690	10	\$1,000	\$50
24	G8W	8,970	130	440	190	750	20	\$1,000	\$70
24	G8Y	27,320	490	1,390	570	2,450	50	\$3,000	\$60
24	G8Z	10,860	350	730	270	1,340	30	\$1,000	\$50
24	G9A	16,240	620	920	410	1,950	40	\$2,000	\$60
24	G9B	14,710	220	830	370	1,420	40	\$3,000	\$60
24	G9C	2,870	30	140	70	240	0	\$0	\$0
24	G9H	10,780	190	490	230	910	20	\$1,000	\$60
24	G9N	13,430	500	630	270	1,410	30	\$1,000	\$40
24	G9P	9,830	150	350	160	650	10	\$1,000	\$60
24	G9R	1,840	40	90	60	180	0	\$0	\$0
24	G9T	13,400	340	660	270	1,270	20	\$3,000	\$120

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	G9X	8,940	180	340	170	690	20	\$2,000	\$100
24	H0M	1,360	260	80	20	360	0	\$0	\$0
24	H1A	26,700	700	1,700	780	3,180	70	\$5,000	\$80
24	H1B	16,110	500	1,080	510	2,090	50	\$4,000	\$70
24	H1C	11,100	350	880	460	1,680	40	\$6,000	\$130
24	H1E	35,370	1,160	2,360	1,200	4,720	100	\$8,000	\$70
24	H1G	37,820	1,940	2,860	1,170	5,980	120	\$8,000	\$70
24	H1H	28,360	1,490	2,230	930	4,650	90	\$6,000	\$70
24	H1J	8,570	270	620	250	1,150	30	\$1,000	\$60
24	H1K	27,690	900	1,990	900	3,790	90	\$6,000	\$70
24	H1L	26,740	910	1,880	870	3,660	70	\$5,000	\$70
24	H1M	24,220	760	1,580	650	2,990	70	\$12,000	\$180
24	H1N	19,070	710	1,290	520	2,530	50	\$3,000	\$50
24	H1P	14,240	550	1,010	460	2,020	40	\$4,000	\$100
24	H1R	23,790	940	1,780	840	3,560	70	\$5,000	\$70
24	H1S	20,860	890	1,470	690	3,060	60	\$9,000	\$160
24	H1T	24,690	1,090	1,870	780	3,750	60	\$8,000	\$140
24	H1V	16,960	710	1,390	620	2,710	100	\$6,000	\$70
24	H1W	22,780	880	2,060	850	3,790	100	\$6,000	\$60
24	H1X	23,680	860	2,000	780	3,640	100	\$7,000	\$80
24	H1Y	21,720	660	1,880	890	3,420	100	\$11,000	\$120
24	H1Z	26,530	1,450	2,140	810	4,410	70	\$5,000	\$60
24	H2A	15,170	810	1,260	490	2,550	50	\$3,000	\$70
24	H2B	13,770	530	1,120	490	2,130	40	\$10,000	\$250
24	H2C	14,110	460	1,010	390	1,860	50	\$7,000	\$150
24	H2E	18,530	810	1,670	600	3,080	60	\$3,000	\$50
24	H2G	17,040	630	1,620	680	2,930	80	\$5,000	\$60
24	H2H	11,090	330	1,110	490	1,930	60	\$5,000	\$90
24	H2J	20,170	580	2,010	830	3,420	90	\$11,000	\$120
24	H2K	22,240	870	2,100	890	3,860	120	\$12,000	\$90
24	H2L	20,070	890	1,780	750	3,420	100	\$24,000	\$230
24	H2M	14,820	470	1,080	500	2,050	70	\$5,000	\$80
24	H2N	5,200	250	470	180	890	20	\$1,000	\$50
24	H2P	11,240	300	980	410	1,690	50	\$4,000	\$80
24	H2R	17,940	600	1,610	630	2,840	80	\$9,000	\$120
24	H2S	21,170	720	2,090	890	3,690	100	\$8,000	\$80
24	H2T	12,370	580	1,400	580	2,570	90	\$11,000	\$130
24	H2V	22,070	1,220	2,740	1,080	5,040	110	\$21,000	\$190
24	H2W	8,030	400	910	380	1,690	40	\$5,000	\$120
24	H2X	15,080	1,080	1,460	490	3,030	40	\$4,000	\$90
24	H2Y	3,110	140	250	210	590	30	\$7,000	\$260
24	H2Z	2,410	170	180	100	450	10	\$0	\$30
24	H3A	3,330	290	260	100	660	10	\$2,000	\$140
24	H3B	15,640	180	160	100	440	10	\$1,000	\$110
24	H3C	12,090	370	1,010	490	1,870	60	\$9,000	\$170
24	H3E	16,720	610	1,110	720	2,440	60	\$16,000	\$290

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	H3G	7,540	510	660	280	1,440	30	\$13,000	\$390
24	H3H	15,420	980	1,670	420	3,070	50	\$6,000	\$110
24	H3J	8,660	540	770	310	1,620	30	\$3,000	\$120
24	H3K	11,520	620	1,000	460	2,080	60	\$6,000	\$110
24	H3L	15,850	610	1,190	450	2,250	40	\$3,000	\$70
24	H3M	12,370	550	860	370	1,780	40	\$9,000	\$250
24	H3N	23,450	1,860	2,160	690	4,710	70	\$5,000	\$70
24	H3P	7,820	320	590	340	1,250	30	\$4,000	\$170
24	H3R	7,710	280	550	350	1,170	30	\$9,000	\$330
24	H3S	25,010	1,360	2,200	730	4,290	50	\$4,000	\$80
24	H3T	9,490	500	890	250	1,640	30	\$2,000	\$90
24	H3V	5,480	310	530	200	1,040	20	\$2,000	\$80
24	H3W	23,900	1,180	2,020	730	3,920	60	\$10,000	\$180
24	H3X	18,490	880	1,600	830	3,310	70	\$7,000	\$100
24	H3Y	7,480	300	560	420	1,280	20	\$9,000	\$450
24	H3Z	9,320	420	760	420	1,610	30	\$7,000	\$210
24	H4A	19,950	850	2,020	940	3,810	90	\$24,000	\$270
24	H4B	15,990	920	1,500	580	3,010	50	\$4,000	\$70
24	H4C	12,840	570	1,170	540	2,280	60	\$10,000	\$190
24	H4E	23,720	1,010	2,050	900	3,960	100	\$10,000	\$100
24	H4G	23,010	900	1,960	800	3,660	100	\$11,000	\$110
24	H4H	15,180	530	1,160	600	2,290	80	\$4,000	\$60
24	H4J	13,680	810	1,040	370	2,220	40	\$5,000	\$120
24	H4K	9,100	380	660	330	1,370	40	\$5,000	\$140
24	H4L	28,810	1,340	2,250	770	4,370	80	\$9,000	\$110
24	H4M	9,720	420	840	350	1,610	30	\$4,000	\$130
24	H4N	23,160	1,240	1,730	580	3,550	60	\$4,000	\$60
24	H4P	6,740	290	550	210	1,060	20	\$1,000	\$50
24	H4R	22,670	930	1,650	890	3,470	80	\$17,000	\$220
24	H4S	470	20	30	10	60	0	\$0	\$0
24	H4T	80	10	0	0	30	0	\$0	\$0
24	H4V	15,850	810	1,420	630	2,860	60	\$10,000	\$170
24	H4W	19,940	960	1,480	830	3,270	80	\$11,000	\$140
24	H4X	4,910	210	420	250	880	30	\$3,000	\$110
24	H4Z	10	0	0	0	0	0	\$0	\$0
24	H5B	60	0	0	0	10	0	\$0	\$0
24	H7A	16,430	420	1,180	620	2,220	70	\$7,000	\$100
24	H7B	2,220	50	160	90	310	0	\$0	\$0
24	H7C	6,360	180	460	210	860	20	\$0	\$30
24	H7E	21,450	550	1,520	730	2,800	70	\$8,000	\$110
24	H7G	17,230	590	1,220	550	2,360	50	\$4,000	\$80
24	H7H	10,740	240	710	360	1,310	40	\$3,000	\$70
24	H7J	1,780	40	110	80	230	10	\$1,000	\$110
24	H7K	18,170	360	1,140	520	2,010	50	\$5,000	\$100
24	H7L	29,230	550	1,890	900	3,340	90	\$12,000	\$130
24	H7M	23,350	550	1,400	750	2,690	80	\$9,000	\$120

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	H7N	34,810	1,200	2,500	1,120	4,830	110	\$13,000	\$120
24	H7P	28,890	650	1,840	930	3,420	90	\$12,000	\$140
24	H7R	23,480	600	1,610	760	2,970	70	\$8,000	\$130
24	H7S	6,130	210	410	200	820	20	\$1,000	\$50
24	H7T	21,060	610	1,390	720	2,720	70	\$12,000	\$160
24	H7V	19,020	940	1,340	570	2,860	50	\$4,000	\$70
24	H7W	34,340	1,440	2,420	1,230	5,100	110	\$8,000	\$70
24	H7X	20,950	540	1,490	740	2,780	60	\$8,000	\$130
24	H7Y	7,410	170	530	270	970	30	\$3,000	\$90
24	H8N	25,660	1,110	2,110	970	4,200	100	\$10,000	\$90
24	H8P	18,060	670	1,350	730	2,750	80	\$6,000	\$80
24	H8R	23,850	1,070	2,080	930	4,080	100	\$11,000	\$110
24	H8S	19,350	830	1,420	730	2,980	80	\$4,000	\$60
24	H8T	11,660	280	870	440	1,590	50	\$6,000	\$130
24	H8Y	14,950	590	1,210	510	2,300	60	\$6,000	\$90
24	H8Z	12,150	390	960	460	1,820	70	\$5,000	\$70
24	H9A	12,360	410	910	410	1,740	40	\$9,000	\$250
24	H9B	16,790	660	1,360	650	2,660	60	\$6,000	\$100
24	H9C	9,400	220	650	360	1,220	30	\$4,000	\$110
24	H9E	2,450	70	180	110	360	0	\$0	\$0
24	H9G	12,500	420	900	480	1,800	60	\$9,000	\$160
24	H9H	20,320	740	1,600	750	3,080	70	\$10,000	\$150
24	H9J	17,360	550	1,350	600	2,500	70	\$7,000	\$100
24	H9K	6,720	190	500	230	920	30	\$3,000	\$110
24	H9P	3,120	80	270	150	500	20	\$1,000	\$80
24	H9R	19,860	590	1,520	710	2,820	80	\$11,000	\$140
24	H9S	18,430	590	1,390	790	2,770	100	\$15,000	\$150
24	H9W	15,120	490	1,160	610	2,270	50	\$12,000	\$230
24	H9X	7,560	270	590	300	1,160	40	\$5,000	\$130
24	J0A	15,240	290	670	300	1,250	30	\$2,000	\$100
24	J0B	51,630	1,070	2,310	1,260	4,640	120	\$12,000	\$90
24	J0C	18,510	360	860	400	1,630	50	\$3,000	\$50
24	J0E	40,570	940	2,090	1,220	4,250	110	\$9,000	\$80
24	J0G	15,270	380	660	350	1,390	40	\$5,000	\$120
24	J0H	41,850	740	1,980	940	3,660	80	\$6,000	\$80
24	J0J	33,810	810	1,840	1,090	3,740	120	\$12,000	\$100
24	J0K	117,610	3,350	5,560	2,990	11,900	310	\$34,000	\$110
24	J0L	66,110	1,970	3,290	1,770	7,040	200	\$27,000	\$140
24	J0M	13,380	2,900	3,690	790	7,380	40	\$4,000	\$90
24	J0N	39,470	750	2,300	1,230	4,280	120	\$11,000	\$90
24	J0P	32,960	690	1,960	1,110	3,760	120	\$10,000	\$80
24	J0R	31,150	680	1,870	1,200	3,750	150	\$13,000	\$90
24	J0S	26,580	740	1,420	770	2,930	70	\$3,000	\$40
24	J0T	39,900	1,130	2,520	1,370	5,020	150	\$13,000	\$80
24	J0V	21,710	620	1,180	700	2,500	60	\$13,000	\$240
24	J0W	13,840	370	550	320	1,230	40	\$2,000	\$60

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	J0X	36,050	1,230	2,450	1,340	5,020	140	\$20,000	\$140
24	J0Y	22,180	1,150	1,290	460	2,890	50	\$3,000	\$60
24	J0Z	27,120	710	1,380	560	2,650	60	\$4,000	\$80
24	J1A	7,560	120	240	140	500	0	\$0	\$0
24	J1C	5,370	60	230	100	390	0	\$0	\$0
24	J1E	19,470	570	780	390	1,740	30	\$1,000	\$40
24	J1G	15,940	410	650	290	1,350	20	\$1,000	\$40
24	J1H	21,250	860	1,240	450	2,540	40	\$4,000	\$110
24	J1J	12,060	240	580	270	1,090	20	\$2,000	\$100
24	J1K	5,350	120	320	110	540	0	\$0	\$0
24	J1L	12,870	260	460	220	930	10	\$1,000	\$60
24	J1M	4,430	120	300	120	540	0	\$0	\$0
24	J1N	26,450	270	1,120	560	1,950	60	\$4,000	\$70
24	J1R	8,310	90	320	150	560	20	\$1,000	\$40
24	J1S	6,260	110	260	120	490	10	\$1,000	\$80
24	J1T	6,400	150	250	120	510	0	\$0	\$0
24	J1X	27,460	510	1,140	680	2,330	70	\$8,000	\$110
24	J1Z	4,410	80	220	80	380	0	\$0	\$0
24	J2A	9,330	120	450	210	770	20	\$1,000	\$70
24	J2B	24,980	680	1,220	530	2,430	50	\$3,000	\$60
24	J2C	25,300	510	1,000	400	1,900	40	\$2,000	\$50
24	J2E	3,480	60	140	70	270	0	\$0	\$0
24	J2G	23,480	610	920	460	1,990	50	\$2,000	\$40
24	J2H	17,530	210	670	300	1,170	30	\$5,000	\$170
24	J2J	14,690	210	510	270	990	30	\$2,000	\$70
24	J2K	13,990	330	730	350	1,410	30	\$2,000	\$70
24	J2L	8,290	110	450	260	820	30	\$4,000	\$150
24	J2M	5,800	90	260	130	490	10	\$3,000	\$220
24	J2N	7,410	180	330	200	710	10	\$1,000	\$120
24	J2R	8,420	90	260	140	500	10	\$1,000	\$50
24	J2S	23,880	540	970	460	1,970	50	\$3,000	\$50
24	J2T	13,840	230	470	260	950	30	\$3,000	\$110
24	J2W	22,890	290	1,020	540	1,850	50	\$6,000	\$120
24	J2X	15,820	280	760	430	1,470	30	\$2,000	\$60
24	J2Y	4,480	60	220	130	410	20	\$3,000	\$130
24	J3A	7,620	170	270	170	620	20	\$1,000	\$90
24	J3B	26,520	630	1,470	720	2,820	60	\$10,000	\$160
24	J3E	23,970	280	1,160	620	2,060	70	\$9,000	\$130
24	J3G	26,030	310	1,320	720	2,350	70	\$6,000	\$80
24	J3H	21,440	360	1,170	640	2,160	60	\$15,000	\$230
24	J3L	40,450	620	2,390	1,290	4,290	140	\$12,000	\$90
24	J3M	8,510	140	390	210	740	20	\$1,000	\$70
24	J3N	13,130	160	720	330	1,210	40	\$5,000	\$130
24	J3P	21,100	620	630	360	1,610	40	\$4,000	\$90
24	J3R	11,980	320	420	200	940	20	\$1,000	\$40
24	J3T	6,970	150	260	110	520	0	\$0	\$0

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	J3V	21,220	300	1,250	640	2,190	80	\$9,000	\$110
24	J3X	17,030	190	730	420	1,340	30	\$3,000	\$100
24	J3Y	51,810	1,010	2,880	1,580	5,470	170	\$18,000	\$110
24	J3Z	4,370	70	270	120	460	10	\$2,000	\$170
24	J4B	34,870	470	1,840	900	3,220	100	\$16,000	\$150
24	J4G	8,140	160	500	260	920	30	\$3,000	\$100
24	J4H	12,810	430	860	430	1,710	50	\$5,000	\$100
24	J4J	23,840	1,020	1,620	740	3,370	80	\$5,000	\$60
24	J4K	20,400	810	1,560	760	3,120	110	\$6,000	\$60
24	J4L	24,610	840	1,680	740	3,250	70	\$8,000	\$110
24	J4M	10,220	210	570	260	1,040	30	\$2,000	\$70
24	J4N	9,090	180	440	260	870	20	\$4,000	\$160
24	J4P	8,700	270	610	310	1,190	30	\$9,000	\$320
24	J4R	8,500	290	590	340	1,210	40	\$9,000	\$240
24	J4S	5,120	140	320	200	660	0	\$0	\$0
24	J4T	14,440	440	1,040	490	1,960	50	\$4,000	\$80
24	J4V	13,330	480	1,030	450	1,960	50	\$5,000	\$120
24	J4W	14,730	570	1,000	460	2,030	60	\$8,000	\$140
24	J4X	15,440	520	980	510	2,010	50	\$7,000	\$150
24	J4Y	19,460	620	1,410	650	2,670	60	\$7,000	\$130
24	J4Z	21,270	750	1,610	760	3,130	70	\$7,000	\$100
24	J5A	22,370	320	1,270	590	2,190	60	\$4,000	\$70
24	J5B	6,400	110	390	160	660	20	\$2,000	\$100
24	J5C	13,580	230	740	410	1,380	40	\$2,000	\$40
24	J5J	12,950	270	810	460	1,540	60	\$10,000	\$160
24	J5K	12,610	200	770	470	1,440	60	\$9,000	\$150
24	J5L	17,360	280	1,020	590	1,880	70	\$7,000	\$110
24	J5M	16,540	420	1,030	620	2,070	70	\$5,000	\$70
24	J5R	37,540	740	2,140	1,080	3,960	100	\$10,000	\$100
24	J5T	11,120	210	560	370	1,150	30	\$2,000	\$50
24	J5V	6,150	200	210	130	540	0	\$0	\$0
24	J5W	20,480	310	1,020	610	1,940	70	\$7,000	\$100
24	J5X	6,850	170	390	200	760	20	\$2,000	\$140
24	J5Y	23,000	390	1,310	700	2,400	80	\$10,000	\$120
24	J5Z	22,380	370	1,210	640	2,220	70	\$10,000	\$140
24	J6A	28,460	590	1,380	740	2,710	80	\$13,000	\$160
24	J6E	37,290	860	1,290	640	2,790	50	\$5,000	\$100
24	J6J	19,050	610	1,340	700	2,650	90	\$7,000	\$80
24	J6K	19,670	530	1,300	640	2,480	100	\$7,000	\$70
24	J6N	12,650	220	600	360	1,170	40	\$3,000	\$70
24	J6R	10,870	130	550	320	1,000	30	\$4,000	\$120
24	J6S	20,120	520	860	510	1,890	60	\$4,000	\$70
24	J6T	14,200	440	780	360	1,590	40	\$3,000	\$70
24	J6V	11,190	180	620	320	1,120	30	\$1,000	\$50
24	J6W	25,680	520	1,540	770	2,830	70	\$7,000	\$90
24	J6X	19,730	330	1,180	590	2,110	40	\$2,000	\$60

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	J6Y	15,860	270	1,050	590	1,910	70	\$9,000	\$120
24	J6Z	15,150	260	970	530	1,770	50	\$9,000	\$170
24	J7A	11,480	260	650	410	1,310	30	\$3,000	\$100
24	J7B	10,660	170	620	350	1,140	30	\$6,000	\$190
24	J7C	35,890	530	2,000	1,100	3,640	120	\$14,000	\$120
24	J7E	23,210	660	1,500	780	2,950	110	\$11,000	\$100
24	J7G	13,940	270	850	390	1,510	50	\$7,000	\$160
24	J7H	6,190	100	370	170	640	20	\$2,000	\$100
24	J7J	20,180	280	1,120	700	2,100	80	\$6,000	\$70
24	J7K	28,000	420	1,600	810	2,830	90	\$7,000	\$80
24	J7L	10,030	220	700	390	1,320	40	\$4,000	\$100
24	J7M	18,370	400	1,230	680	2,310	70	\$6,000	\$90
24	J7N	23,040	370	1,380	790	2,530	90	\$9,000	\$110
24	J7P	20,400	370	970	530	1,870	50	\$11,000	\$210
24	J7R	29,960	570	1,590	800	2,960	100	\$9,000	\$90
24	J7T	21,730	420	1,450	820	2,690	90	\$7,000	\$80
24	J7V	51,930	1,170	3,450	1,840	6,460	240	\$23,000	\$100
24	J7W	11,250	250	760	410	1,420	50	\$5,000	\$100
24	J7X	4,200	70	230	120	420	20	\$1,000	\$40
24	J7Y	21,240	670	1,140	690	2,500	60	\$10,000	\$170
24	J7Z	24,300	860	1,370	630	2,860	70	\$7,000	\$100
24	J8A	7,950	190	530	320	1,030	30	\$2,000	\$50
24	J8B	11,050	350	680	430	1,470	40	\$5,000	\$110
24	J8C	9,230	280	510	260	1,050	30	\$2,000	\$60
24	J8E	8,520	170	430	280	880	20	\$3,000	\$140
24	J8G	6,480	190	360	190	740	30	\$2,000	\$70
24	J8H	11,540	380	570	300	1,250	30	\$2,000	\$80
24	J8L	15,200	330	810	530	1,670	80	\$12,000	\$160
24	J8M	9,620	170	610	370	1,150	40	\$5,000	\$110
24	J8N	9,650	220	670	440	1,330	50	\$4,000	\$90
24	J8P	26,460	770	1,810	930	3,500	120	\$13,000	\$110
24	J8R	21,940	340	1,310	720	2,370	90	\$8,000	\$90
24	J8T	31,720	950	2,030	1,080	4,070	110	\$10,000	\$90
24	J8V	20,700	330	1,380	770	2,470	80	\$9,000	\$110
24	J8X	7,170	380	600	230	1,210	20	\$1,000	\$60
24	J8Y	17,890	690	1,370	710	2,760	80	\$6,000	\$70
24	J8Z	11,090	350	760	350	1,460	40	\$3,000	\$80
24	J9A	16,340	370	1,260	560	2,190	70	\$12,000	\$170
24	J9B	5,380	130	530	280	940	20	\$6,000	\$280
24	J9E	6,320	280	310	130	720	10	\$1,000	\$60
24	J9H	23,350	630	2,000	900	3,530	110	\$8,000	\$80
24	J9J	25,630	530	2,160	940	3,620	110	\$12,000	\$120
24	J9L	11,740	290	420	250	960	20	\$1,000	\$60
24	J9P	26,420	460	1,120	620	2,200	60	\$5,000	\$90
24	J9T	10,620	240	500	220	960	20	\$1,000	\$60
24	J9V	2,910	40	110	40	200	0	\$0	\$0

T1 Filing Compliance (2019 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
24	J9X	19,010	370	1,020	480	1,860	50	\$4,000	\$80
24	J9Y	8,270	100	440	200	740	20	\$2,000	\$120
24	J9Z	6,190	120	240	100	460	0	\$0	\$0
24	Total	6,660,770	178,420	393,640	188,800	760,860	19,150	\$2,030,000	\$110

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	K0A	82,730	760	7,390	3,500	11,650	490	\$117,000	\$240
35	K0B	17,010	180	1,450	650	2,280	70	\$15,000	\$220
35	K0C	41,860	480	3,750	1,430	5,660	160	\$40,000	\$250
35	K0E	30,940	350	2,960	1,170	4,490	180	\$48,000	\$280
35	K0G	30,400	360	3,090	1,340	4,780	180	\$34,000	\$190
35	K0H	35,190	430	3,640	1,580	5,660	210	\$40,000	\$190
35	K0J	27,360	320	2,650	890	3,860	120	\$34,000	\$290
35	K0K	90,070	1,100	9,520	3,750	14,360	480	\$147,000	\$310
35	K0L	58,970	740	6,270	2,490	9,500	280	\$73,000	\$260
35	K0M	40,890	560	4,330	1,840	6,720	300	\$86,000	\$280
35	K1A	80	0	0	0	10	0	\$0	\$0
35	K1B	13,260	180	1,450	540	2,170	80	\$16,000	\$220
35	K1C	30,060	300	2,500	1,020	3,820	100	\$27,000	\$280
35	K1E	12,010	90	1,090	470	1,640	60	\$14,000	\$250
35	K1G	26,760	370	3,020	960	4,350	120	\$19,000	\$160
35	K1H	12,540	150	1,280	480	1,910	40	\$9,000	\$220
35	K1J	21,430	340	2,310	770	3,420	90	\$20,000	\$220
35	K1K	24,320	330	3,030	900	4,260	110	\$22,000	\$210
35	K1L	13,300	140	1,460	540	2,140	60	\$27,000	\$440
35	K1M	5,190	70	490	300	870	20	\$8,000	\$360
35	K1N	19,740	320	2,480	760	3,550	90	\$16,000	\$180
35	K1P	740	20	80	40	140	0	\$0	\$0
35	K1R	14,410	170	1,730	600	2,490	80	\$17,000	\$200
35	K1S	22,620	250	2,290	930	3,460	100	\$26,000	\$250
35	K1T	28,130	440	3,100	1,110	4,650	160	\$26,000	\$160
35	K1V	41,430	640	4,540	1,530	6,700	190	\$26,000	\$140
35	K1W	9,120	70	880	330	1,280	50	\$13,000	\$270
35	K1X	2,120	30	180	90	300	20	\$4,000	\$250
35	K1Y	15,200	170	1,650	640	2,460	80	\$33,000	\$390
35	K1Z	16,690	240	2,110	650	3,010	90	\$24,000	\$290
35	K2A	13,420	170	1,340	590	2,110	60	\$17,000	\$290
35	K2B	25,020	390	2,840	870	4,100	100	\$23,000	\$230
35	K2C	21,480	290	2,230	760	3,280	100	\$23,000	\$230
35	K2E	15,490	250	1,600	530	2,370	70	\$12,000	\$190
35	K2G	38,660	510	3,870	1,430	5,810	190	\$40,000	\$210
35	K2H	20,670	250	2,060	850	3,160	120	\$41,000	\$340
35	K2J	56,760	730	5,690	2,110	8,530	310	\$79,000	\$260
35	K2K	19,010	270	1,750	740	2,760	90	\$18,000	\$200
35	K2L	14,720	140	1,370	530	2,030	60	\$8,000	\$130
35	K2M	21,510	240	1,980	730	2,950	100	\$21,000	\$200
35	K2P	13,730	160	1,480	520	2,170	60	\$16,000	\$280
35	K2R	1,020	20	100	50	170	0	\$0	\$0
35	K2S	27,160	280	2,520	990	3,800	130	\$29,000	\$210
35	K2T	8,240	160	800	270	1,230	40	\$8,000	\$190
35	K2V	4,500	50	410	200	660	20	\$7,000	\$360
35	K2W	6,170	110	630	220	970	30	\$6,000	\$210

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	K4A	44,610	430	4,250	1,670	6,350	240	\$62,000	\$260
35	K4B	3,800	40	360	160	560	20	\$4,000	\$230
35	K4C	3,600	40	380	170	590	20	\$3,000	\$140
35	K4K	12,730	90	1,010	440	1,540	60	\$10,000	\$190
35	K4M	10,090	120	910	530	1,570	60	\$15,000	\$250
35	K4P	7,730	110	780	340	1,230	40	\$14,000	\$370
35	K4R	6,190	50	550	220	820	30	\$5,000	\$160
35	K6A	10,730	100	790	260	1,150	20	\$3,000	\$110
35	K6H	25,150	370	2,540	640	3,550	80	\$12,000	\$160
35	K6J	13,940	160	1,260	340	1,770	50	\$14,000	\$280
35	K6K	2,650	20	190	80	290	0	\$0	\$0
35	K6T	540	0	40	10	60	0	\$0	\$0
35	K6V	22,390	220	2,100	740	3,050	100	\$28,000	\$280
35	K7A	13,140	150	1,370	510	2,030	70	\$12,000	\$180
35	K7C	14,560	130	1,440	630	2,200	90	\$14,000	\$160
35	K7G	7,000	60	630	280	970	40	\$10,000	\$260
35	K7H	12,890	140	1,250	520	1,900	50	\$10,000	\$180
35	K7K	23,840	260	2,910	850	4,020	120	\$37,000	\$320
35	K7L	13,690	180	1,450	560	2,190	60	\$27,000	\$500
35	K7M	37,030	370	3,820	1,350	5,540	150	\$36,000	\$240
35	K7N	6,090	50	580	200	830	30	\$4,000	\$150
35	K7P	18,410	150	1,610	730	2,490	90	\$18,000	\$210
35	K7R	11,690	110	1,080	430	1,620	70	\$13,000	\$190
35	K7S	10,930	100	940	360	1,400	50	\$10,000	\$190
35	K7V	11,030	110	1,050	400	1,560	50	\$6,000	\$120
35	K8A	20,840	200	1,810	640	2,640	80	\$20,000	\$230
35	K8B	380	0	20	0	30	0	\$0	\$0
35	K8H	10,780	60	900	260	1,210	50	\$12,000	\$250
35	K8N	24,180	290	2,490	910	3,700	100	\$20,000	\$210
35	K8P	17,430	200	1,760	550	2,520	60	\$13,000	\$200
35	K8R	1,390	20	110	50	170	0	\$0	\$0
35	K8V	21,950	230	2,230	740	3,190	80	\$25,000	\$300
35	K9A	21,610	260	2,130	760	3,140	100	\$31,000	\$310
35	K9H	21,840	240	2,370	720	3,340	100	\$27,000	\$270
35	K9J	34,480	430	3,660	1,200	5,290	160	\$34,000	\$210
35	K9K	10,920	120	1,040	380	1,540	50	\$11,000	\$240
35	K9L	6,030	50	620	230	890	40	\$15,000	\$390
35	K9V	22,810	260	2,510	760	3,520	110	\$17,000	\$160
35	L0A	11,140	140	1,370	500	2,010	70	\$22,000	\$300
35	L0B	12,170	170	1,460	600	2,230	80	\$30,000	\$360
35	L0C	7,450	130	920	360	1,410	50	\$8,000	\$180
35	L0E	16,190	210	1,910	780	2,890	110	\$20,000	\$180
35	L0G	33,050	470	3,710	1,510	5,690	210	\$79,000	\$380
35	L0H	1,250	30	190	90	300	10	\$2,000	\$130
35	L0J	3,970	60	390	200	660	20	\$9,000	\$530
35	L0K	28,590	360	3,200	1,220	4,780	160	\$42,000	\$270

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	L0L	31,660	390	3,570	1,420	5,380	240	\$62,000	\$260
35	L0M	26,920	340	2,820	1,110	4,270	180	\$49,000	\$270
35	L0N	2,110	30	300	120	450	0	\$0	\$0
35	L0P	6,260	80	760	380	1,220	40	\$13,000	\$310
35	L0R	63,030	720	6,060	2,490	9,270	330	\$84,000	\$250
35	L0S	47,510	590	4,240	2,000	6,830	260	\$59,000	\$230
35	L1A	12,530	110	1,200	480	1,790	50	\$22,000	\$410
35	L1B	9,740	90	990	390	1,470	60	\$18,000	\$310
35	L1C	33,950	360	3,950	1,390	5,690	220	\$34,000	\$160
35	L1E	21,210	220	2,320	860	3,400	110	\$23,000	\$210
35	L1G	32,550	420	3,490	1,160	5,070	150	\$30,000	\$190
35	L1H	23,530	290	2,840	900	4,030	120	\$29,000	\$230
35	L1J	31,350	360	3,480	1,120	4,960	170	\$29,000	\$160
35	L1K	30,190	410	3,580	1,230	5,220	160	\$33,000	\$210
35	L1L	7,480	130	1,010	390	1,530	80	\$16,000	\$210
35	L1M	15,230	230	1,870	730	2,830	110	\$32,000	\$280
35	L1N	37,620	470	4,410	1,590	6,470	230	\$55,000	\$240
35	L1P	13,280	210	1,700	570	2,480	90	\$24,000	\$270
35	L1R	30,910	470	3,820	1,250	5,540	170	\$27,000	\$160
35	L1S	32,080	450	3,800	1,370	5,620	200	\$35,000	\$180
35	L1T	39,680	730	5,780	1,970	8,470	280	\$57,000	\$200
35	L1V	41,520	620	5,470	1,930	8,020	290	\$66,000	\$230
35	L1W	13,930	170	1,710	640	2,520	90	\$19,000	\$220
35	L1X	16,760	340	2,340	790	3,470	120	\$24,000	\$190
35	L1Y	1,550	30	190	70	290	10	\$1,000	\$100
35	L1Z	21,790	410	3,060	1,110	4,590	180	\$32,000	\$180
35	L2A	13,080	180	1,260	530	1,970	70	\$6,000	\$100
35	L2E	14,780	200	1,730	540	2,470	60	\$21,000	\$360
35	L2G	23,120	280	2,480	860	3,620	110	\$17,000	\$150
35	L2H	22,290	240	2,160	790	3,190	110	\$21,000	\$180
35	L2J	12,410	130	1,180	440	1,760	50	\$19,000	\$340
35	L2M	26,040	280	2,360	810	3,440	110	\$27,000	\$250
35	L2N	24,730	280	2,300	900	3,470	130	\$32,000	\$250
35	L2P	11,470	90	1,100	340	1,530	50	\$10,000	\$190
35	L2R	19,100	260	2,460	710	3,430	90	\$21,000	\$250
35	L2S	14,670	170	1,500	470	2,140	60	\$11,000	\$200
35	L2T	8,940	100	890	350	1,330	40	\$12,000	\$310
35	L2V	13,680	140	1,360	450	1,950	60	\$10,000	\$170
35	L2W	1,610	30	150	50	230	0	\$0	\$0
35	L3B	18,370	220	1,760	540	2,510	60	\$15,000	\$240
35	L3C	26,180	240	2,290	810	3,340	90	\$16,000	\$180
35	L3K	15,140	150	1,260	450	1,850	70	\$12,000	\$160
35	L3L	650	20	70	40	130	0	\$0	\$0
35	L3M	21,500	220	1,970	820	3,010	120	\$47,000	\$400
35	L3P	31,050	530	3,200	1,090	4,830	140	\$55,000	\$410
35	L3R	53,710	1,010	4,910	1,630	7,560	150	\$33,000	\$220

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	L3S	45,980	980	5,490	1,550	8,020	190	\$26,000	\$130
35	L3T	42,560	810	4,300	1,700	6,810	220	\$44,000	\$200
35	L3V	36,680	450	4,240	1,310	6,000	170	\$25,000	\$150
35	L3X	34,270	500	3,870	1,350	5,730	190	\$36,000	\$190
35	L3Y	34,150	440	3,790	1,380	5,610	200	\$50,000	\$260
35	L3Z	28,500	430	3,280	1,300	5,000	210	\$48,000	\$240
35	L4A	35,670	540	3,930	1,570	6,030	210	\$54,000	\$250
35	L4B	31,880	730	3,090	1,180	5,000	130	\$39,000	\$310
35	L4C	61,200	1,260	6,820	2,470	10,550	320	\$90,000	\$280
35	L4E	40,910	870	4,670	1,740	7,280	290	\$85,000	\$290
35	L4G	46,950	710	5,090	1,960	7,770	260	\$75,000	\$290
35	L4H	55,530	1,060	6,980	2,690	10,730	360	\$94,000	\$260
35	L4J	63,520	1,060	5,880	2,460	9,410	260	\$89,000	\$340
35	L4K	14,490	260	1,620	630	2,510	80	\$31,000	\$400
35	L4L	46,310	830	4,930	2,140	7,900	220	\$96,000	\$430
35	L4M	35,380	390	4,040	1,400	5,830	200	\$48,000	\$240
35	L4N	73,350	850	8,190	2,990	12,030	480	\$99,000	\$210
35	L4P	21,580	290	2,470	910	3,670	150	\$31,000	\$200
35	L4R	15,210	170	1,480	530	2,180	70	\$8,000	\$130
35	L4S	28,970	670	3,200	930	4,790	120	\$21,000	\$180
35	L4T	31,510	850	4,710	1,360	6,920	190	\$31,000	\$160
35	L4V	80	0	10	0	20	0	\$0	\$0
35	L4W	17,510	250	1,820	690	2,770	70	\$13,000	\$200
35	L4X	14,850	270	1,670	570	2,510	80	\$17,000	\$210
35	L4Y	19,020	270	2,120	780	3,170	130	\$20,000	\$160
35	L4Z	30,780	600	3,800	1,190	5,590	160	\$35,000	\$230
35	L5A	38,260	660	4,240	1,420	6,320	190	\$91,000	\$480
35	L5B	51,600	1,120	5,910	2,010	9,040	260	\$72,000	\$280
35	L5C	24,300	400	2,730	920	4,050	100	\$20,000	\$210
35	L5E	10,130	130	1,250	490	1,860	70	\$19,000	\$270
35	L5G	15,920	240	1,830	830	2,890	100	\$34,000	\$350
35	L5H	13,840	260	1,580	810	2,650	100	\$39,000	\$400
35	L5J	22,150	320	2,530	960	3,800	150	\$42,000	\$290
35	L5K	10,570	180	1,150	410	1,740	60	\$7,000	\$130
35	L5L	36,220	530	4,250	1,430	6,220	180	\$46,000	\$260
35	L5M	85,170	1,920	10,380	3,260	15,560	440	\$87,000	\$200
35	L5N	66,850	1,100	8,350	2,760	12,210	370	\$63,000	\$170
35	L5P	10	0	0	0	0	0	\$0	\$0
35	L5R	31,530	660	3,850	1,210	5,720	130	\$31,000	\$230
35	L5S	150	0	20	20	50	0	\$0	\$0
35	L5T	240	0	30	30	70	0	\$0	\$0
35	L5V	41,940	950	5,420	1,560	7,930	190	\$40,000	\$210
35	L5W	20,020	480	2,680	850	4,020	110	\$19,000	\$170
35	L6A	68,470	1,240	7,970	2,890	12,090	390	\$141,000	\$360
35	L6B	23,550	420	2,910	980	4,310	140	\$40,000	\$290
35	L6C	39,850	780	3,960	1,380	6,120	150	\$30,000	\$200

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	L6E	28,850	570	3,250	900	4,720	120	\$33,000	\$270
35	L6G	5,300	70	460	140	670	20	\$2,000	\$110
35	L6H	52,340	920	5,670	2,280	8,860	290	\$92,000	\$320
35	L6J	19,530	400	1,870	930	3,200	80	\$30,000	\$380
35	L6K	10,980	160	1,160	460	1,780	50	\$26,000	\$480
35	L6L	23,620	440	2,540	1,170	4,140	170	\$64,000	\$380
35	L6M	52,340	990	5,700	2,250	8,940	290	\$84,000	\$290
35	L6P	73,840	2,170	11,580	4,300	18,050	640	\$198,000	\$310
35	L6R	75,480	1,990	10,830	3,660	16,480	470	\$77,000	\$160
35	L6S	43,600	840	5,840	1,930	8,610	250	\$37,000	\$150
35	L6T	30,300	550	3,840	1,190	5,570	140	\$24,000	\$170
35	L6V	32,670	570	4,480	1,470	6,510	210	\$40,000	\$190
35	L6W	17,980	340	2,260	720	3,310	110	\$19,000	\$170
35	L6X	58,820	1,330	8,530	2,870	12,730	380	\$114,000	\$300
35	L6Y	77,520	1,900	10,750	3,560	16,210	500	\$87,000	\$170
35	L6Z	26,620	500	3,610	1,270	5,370	180	\$79,000	\$440
35	L7A	73,920	1,730	10,700	3,880	16,300	520	\$100,000	\$190
35	L7B	13,140	230	1,550	730	2,510	110	\$32,000	\$300
35	L7C	23,880	510	3,180	1,440	5,130	200	\$47,000	\$240
35	L7E	26,520	350	3,200	1,190	4,750	160	\$44,000	\$270
35	L7G	36,690	420	4,150	1,520	6,100	210	\$60,000	\$290
35	L7J	10,660	120	1,470	510	2,100	70	\$23,000	\$320
35	L7K	6,580	90	790	410	1,290	50	\$11,000	\$220
35	L7L	35,990	440	3,850	1,510	5,800	210	\$51,000	\$250
35	L7M	37,380	450	3,790	1,560	5,800	210	\$59,000	\$270
35	L7N	10,630	130	1,060	460	1,650	60	\$21,000	\$360
35	L7P	23,030	290	2,410	1,000	3,700	110	\$24,000	\$220
35	L7R	13,310	160	1,410	640	2,210	90	\$35,000	\$410
35	L7S	9,720	110	930	410	1,460	50	\$14,000	\$260
35	L7T	14,410	180	1,450	710	2,340	100	\$34,000	\$360
35	L8B	16,810	190	1,790	690	2,670	80	\$31,000	\$410
35	L8E	31,720	460	3,150	1,160	4,770	150	\$27,000	\$190
35	L8G	17,830	190	1,670	580	2,440	70	\$20,000	\$280
35	L8H	19,660	210	2,230	640	3,080	100	\$24,000	\$250
35	L8J	20,320	270	2,150	810	3,240	130	\$23,000	\$180
35	L8K	24,700	300	2,520	850	3,670	110	\$15,000	\$140
35	L8L	22,230	360	2,890	720	3,970	100	\$11,000	\$120
35	L8M	9,550	120	1,430	400	1,950	70	\$13,000	\$170
35	L8N	10,900	170	1,500	350	2,020	60	\$16,000	\$290
35	L8P	17,720	250	2,250	710	3,210	100	\$27,000	\$260
35	L8R	8,230	160	1,090	240	1,480	20	\$4,000	\$190
35	L8S	11,090	170	1,190	330	1,690	40	\$10,000	\$250
35	L8T	15,340	190	1,500	470	2,160	50	\$9,000	\$160
35	L8V	16,450	180	1,680	500	2,360	70	\$11,000	\$160
35	L8W	20,330	280	2,150	650	3,090	90	\$15,000	\$170
35	L9A	19,930	240	2,100	640	2,980	90	\$21,000	\$230

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	L9B	19,370	250	1,980	650	2,880	120	\$28,000	\$250
35	L9C	31,740	420	3,380	1,080	4,880	130	\$25,000	\$190
35	L9E	7,590	190	970	410	1,570	70	\$19,000	\$290
35	L9G	19,340	240	1,850	840	2,930	110	\$31,000	\$280
35	L9H	24,870	270	2,620	1,060	3,950	130	\$46,000	\$360
35	L9J	900	20	80	40	130	0	\$0	\$0
35	L9K	11,270	220	1,280	470	1,960	50	\$27,000	\$570
35	L9L	11,760	130	1,340	570	2,030	70	\$22,000	\$300
35	L9M	12,260	160	1,330	430	1,910	50	\$14,000	\$260
35	L9N	13,700	210	1,620	590	2,430	100	\$16,000	\$160
35	L9P	13,520	170	1,480	620	2,260	80	\$30,000	\$360
35	L9R	18,500	190	1,690	650	2,530	80	\$11,000	\$150
35	L9S	22,910	310	2,680	1,110	4,090	180	\$38,000	\$210
35	L9T	76,100	1,480	9,820	3,570	14,870	500	\$116,000	\$230
35	L9V	12,280	170	1,560	610	2,330	100	\$22,000	\$220
35	L9W	36,670	440	4,440	1,650	6,530	250	\$56,000	\$220
35	L9X	9,040	120	950	380	1,460	50	\$18,000	\$380
35	L9Y	21,240	200	1,970	1,060	3,230	150	\$70,000	\$460
35	L9Z	18,540	190	1,690	700	2,590	90	\$11,000	\$110
35	M1B	53,360	1,090	7,610	1,960	10,660	280	\$41,000	\$150
35	M1C	29,570	490	3,830	1,360	5,670	180	\$35,000	\$200
35	M1E	37,800	650	4,960	1,340	6,960	160	\$35,000	\$220
35	M1G	24,090	610	3,200	690	4,500	90	\$14,000	\$160
35	M1H	19,720	380	2,450	640	3,470	100	\$12,000	\$120
35	M1J	28,770	610	3,930	960	5,500	120	\$18,000	\$150
35	M1K	39,250	760	5,170	1,290	7,220	170	\$37,000	\$220
35	M1L	27,380	600	3,710	990	5,310	140	\$26,000	\$200
35	M1M	18,470	370	2,490	820	3,680	110	\$50,000	\$450
35	M1N	17,360	280	2,320	880	3,470	130	\$23,000	\$180
35	M1P	35,450	760	4,420	1,110	6,280	130	\$35,000	\$260
35	M1R	24,360	490	3,000	930	4,420	140	\$25,000	\$170
35	M1S	31,790	590	3,160	920	4,670	110	\$26,000	\$240
35	M1T	28,270	520	3,090	770	4,380	90	\$22,000	\$240
35	M1V	44,650	760	3,830	950	5,540	100	\$30,000	\$300
35	M1W	40,120	720	3,760	1,000	5,480	110	\$24,000	\$220
35	M1X	12,570	270	2,000	570	2,840	70	\$14,000	\$190
35	M2H	20,330	370	1,990	530	2,890	70	\$15,000	\$220
35	M2J	49,420	980	5,120	1,460	7,560	170	\$38,000	\$220
35	M2K	19,840	430	2,000	760	3,190	90	\$20,000	\$230
35	M2L	9,340	190	910	460	1,560	40	\$17,000	\$460
35	M2M	27,950	600	2,910	940	4,450	100	\$34,000	\$330
35	M2N	61,240	1,290	6,420	2,250	9,960	280	\$83,000	\$300
35	M2P	6,260	150	660	360	1,170	40	\$10,000	\$260
35	M2R	34,680	540	3,440	1,070	5,050	130	\$25,000	\$190
35	M3A	26,730	490	3,350	1,020	4,860	120	\$22,000	\$190
35	M3B	11,440	240	1,090	590	1,920	60	\$15,000	\$240

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	M3C	30,970	710	3,640	1,130	5,480	120	\$18,000	\$140
35	M3H	29,990	440	3,050	1,130	4,620	130	\$48,000	\$380
35	M3J	24,260	450	3,050	860	4,360	90	\$16,000	\$180
35	M3K	6,580	100	710	320	1,120	40	\$8,000	\$220
35	M3L	15,380	230	1,930	500	2,660	70	\$12,000	\$160
35	M3M	19,890	340	2,340	730	3,410	100	\$16,000	\$150
35	M3N	31,830	490	4,110	860	5,460	100	\$16,000	\$160
35	M4A	11,500	210	1,410	440	2,060	60	\$11,000	\$180
35	M4B	14,310	240	1,840	630	2,710	90	\$23,000	\$260
35	M4C	35,390	610	4,680	1,350	6,630	210	\$56,000	\$270
35	M4E	18,640	270	2,440	1,110	3,820	170	\$69,000	\$420
35	M4G	15,070	240	1,540	750	2,540	70	\$52,000	\$780
35	M4H	13,780	500	1,720	390	2,600	60	\$7,000	\$120
35	M4J	26,640	470	3,500	1,170	5,140	190	\$46,000	\$240
35	M4K	23,650	340	2,950	1,240	4,530	160	\$55,000	\$340
35	M4L	23,130	330	3,220	1,230	4,770	200	\$71,000	\$370
35	M4M	18,200	250	2,300	820	3,370	120	\$40,000	\$340
35	M4N	12,300	210	1,200	640	2,050	60	\$32,000	\$550
35	M4P	17,670	270	1,970	730	2,970	80	\$55,000	\$670
35	M4R	8,940	150	860	450	1,460	50	\$18,000	\$350
35	M4S	21,920	310	2,400	980	3,690	140	\$46,000	\$330
35	M4T	9,110	150	780	500	1,440	50	\$18,000	\$390
35	M4V	14,730	210	1,470	810	2,490	100	\$107,000	\$1,110
35	M4W	11,980	210	1,190	740	2,140	80	\$202,000	\$2,520
35	M4X	15,580	280	1,970	570	2,830	80	\$19,000	\$240
35	M4Y	25,680	390	2,900	940	4,220	110	\$26,000	\$230
35	M5A	34,330	460	4,520	1,460	6,440	190	\$63,000	\$330
35	M5B	10,840	170	1,310	380	1,860	30	\$6,000	\$190
35	M5C	3,190	60	340	130	530	10	\$2,000	\$160
35	M5E	8,680	120	960	460	1,540	60	\$31,000	\$500
35	M5G	20,140	170	750	230	1,140	20	\$16,000	\$720
35	M5H	2,990	90	320	230	630	20	\$22,000	\$970
35	M5J	12,310	180	1,320	610	2,110	90	\$21,000	\$240
35	M5K	200	0	20	20	40	0	\$0	\$0
35	M5L	50	0	10	0	20	0	\$0	\$0
35	M5M	19,900	350	1,990	990	3,330	90	\$41,000	\$440
35	M5N	12,530	220	1,310	690	2,220	60	\$43,000	\$700
35	M5P	15,390	220	1,500	900	2,620	100	\$41,000	\$430
35	M5R	19,570	310	2,130	1,200	3,640	150	\$109,000	\$710
35	M5S	12,790	240	1,510	540	2,300	70	\$39,000	\$520
35	M5T	14,530	250	1,820	490	2,550	70	\$22,000	\$300
35	M5V	39,750	580	4,430	1,950	6,950	320	\$149,000	\$460
35	M5W	130	0	20	10	30	0	\$0	\$0
35	M5X	80	0	0	10	20	0	\$0	\$0
35	M6A	17,320	240	2,080	680	3,000	80	\$20,000	\$250
35	M6B	22,810	330	2,520	960	3,800	110	\$22,000	\$190

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	M6C	18,340	280	2,110	880	3,280	100	\$51,000	\$500
35	M6E	30,000	470	3,770	1,260	5,490	190	\$59,000	\$320
35	M6G	23,420	360	3,060	1,270	4,690	170	\$65,000	\$380
35	M6H	34,490	500	4,630	1,730	6,860	290	\$64,000	\$220
35	M6J	24,040	330	2,970	1,240	4,530	170	\$76,000	\$440
35	M6K	29,520	400	3,960	1,400	5,760	230	\$51,000	\$220
35	M6L	16,370	270	1,960	590	2,820	70	\$15,000	\$210
35	M6M	32,780	530	4,410	1,230	6,160	150	\$37,000	\$240
35	M6N	31,920	510	4,310	1,240	6,060	150	\$23,000	\$150
35	M6P	29,840	410	3,720	1,380	5,510	200	\$64,000	\$320
35	M6R	14,090	210	1,900	850	2,950	130	\$43,000	\$340
35	M6S	25,410	350	3,060	1,290	4,700	170	\$77,000	\$450
35	M7A	10	0	0	0	0	0	\$0	\$0
35	M8V	32,170	430	3,890	1,440	5,760	220	\$66,000	\$300
35	M8W	17,130	230	2,170	740	3,140	110	\$35,000	\$320
35	M8X	8,680	150	770	430	1,350	40	\$53,000	\$1,290
35	M8Y	16,810	240	2,060	810	3,100	100	\$26,000	\$250
35	M8Z	14,330	220	1,570	670	2,460	90	\$31,000	\$340
35	M9A	28,570	430	2,990	1,190	4,610	130	\$36,000	\$290
35	M9B	26,580	470	2,940	1,100	4,500	150	\$45,000	\$300
35	M9C	31,360	430	3,240	1,200	4,870	170	\$45,000	\$260
35	M9L	9,970	230	1,450	390	2,060	50	\$10,000	\$210
35	M9M	19,000	350	2,610	760	3,720	110	\$14,000	\$130
35	M9N	20,270	300	2,770	900	3,970	150	\$34,000	\$230
35	M9P	16,570	270	1,900	670	2,830	80	\$18,000	\$230
35	M9R	27,150	460	3,250	1,100	4,810	150	\$33,000	\$210
35	M9V	44,820	910	6,080	1,600	8,600	190	\$28,000	\$150
35	M9W	33,920	620	4,750	1,380	6,750	170	\$24,000	\$150
35	N0A	29,540	390	3,180	990	4,560	140	\$45,000	\$310
35	N0B	63,940	790	6,160	2,620	9,570	300	\$71,000	\$240
35	N0C	12,460	200	1,400	550	2,160	70	\$18,000	\$250
35	N0E	28,000	340	2,560	1,040	3,940	100	\$26,000	\$250
35	N0G	63,930	1,060	6,170	2,270	9,500	230	\$52,000	\$230
35	N0H	40,530	510	3,960	1,560	6,020	200	\$47,000	\$230
35	N0J	24,570	310	2,110	940	3,360	90	\$31,000	\$340
35	N0K	18,600	210	1,450	580	2,230	50	\$14,000	\$280
35	N0L	39,150	430	4,090	1,390	5,910	180	\$58,000	\$320
35	N0M	53,200	520	4,210	1,770	6,500	180	\$40,000	\$220
35	N0N	32,540	290	2,810	1,030	4,130	130	\$28,000	\$210
35	N0P	41,910	480	3,710	1,450	5,640	140	\$24,000	\$170
35	N0R	37,570	390	3,590	1,510	5,490	200	\$45,000	\$230
35	N1A	9,710	100	930	330	1,360	30	\$5,000	\$190
35	N1C	3,030	40	330	110	480	10	\$3,000	\$270
35	N1E	32,210	340	3,380	1,150	4,860	160	\$55,000	\$350
35	N1G	21,520	280	2,160	760	3,200	90	\$25,000	\$300
35	N1H	32,800	320	3,440	1,170	4,930	140	\$37,000	\$260

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	N1K	8,280	80	750	250	1,080	30	\$5,000	\$150
35	N1L	11,760	150	1,190	450	1,790	60	\$15,000	\$240
35	N1M	13,420	120	1,240	450	1,810	60	\$12,000	\$200
35	N1N	0	0	0	0	0	0	\$0	\$0
35	N1P	5,660	40	570	190	800	40	\$14,000	\$380
35	N1R	32,300	380	3,320	1,100	4,800	160	\$38,000	\$230
35	N1S	14,950	140	1,450	530	2,120	70	\$19,000	\$260
35	N1T	14,130	190	1,560	530	2,280	80	\$21,000	\$280
35	N2A	23,870	270	2,220	750	3,230	80	\$17,000	\$210
35	N2B	13,510	140	1,190	460	1,790	50	\$11,000	\$210
35	N2C	13,680	200	1,270	400	1,860	50	\$10,000	\$210
35	N2E	30,060	370	2,890	930	4,190	120	\$23,000	\$200
35	N2G	11,160	190	1,330	380	1,900	40	\$7,000	\$210
35	N2H	16,500	180	1,780	570	2,530	90	\$11,000	\$120
35	N2J	14,910	180	1,370	440	1,990	50	\$8,000	\$170
35	N2K	22,130	290	1,990	720	2,990	90	\$20,000	\$230
35	N2L	25,400	360	2,530	700	3,590	100	\$28,000	\$280
35	N2M	26,620	340	2,600	790	3,730	120	\$22,000	\$190
35	N2N	20,340	230	1,890	630	2,750	90	\$14,000	\$160
35	N2P	17,650	290	1,730	670	2,700	90	\$24,000	\$290
35	N2R	11,070	180	1,090	450	1,720	60	\$10,000	\$170
35	N2T	16,340	240	1,540	520	2,300	50	\$10,000	\$210
35	N2V	14,420	210	1,350	460	2,030	60	\$21,000	\$350
35	N2Z	9,320	100	850	290	1,240	30	\$10,000	\$350
35	N3A	12,800	90	1,010	400	1,500	40	\$7,000	\$180
35	N3B	9,500	110	760	300	1,160	40	\$7,000	\$190
35	N3C	20,310	220	1,980	740	2,940	100	\$18,000	\$180
35	N3E	1,010	20	130	60	220	10	\$3,000	\$220
35	N3H	18,370	190	1,810	650	2,650	80	\$18,000	\$220
35	N3L	12,150	120	1,140	460	1,720	70	\$12,000	\$180
35	N3P	6,540	80	650	210	940	40	\$4,000	\$110
35	N3R	28,230	270	2,570	980	3,820	140	\$34,000	\$240
35	N3S	19,220	220	2,210	620	3,050	100	\$19,000	\$200
35	N3T	25,870	300	2,760	990	4,050	140	\$33,000	\$240
35	N3V	1,280	10	90	40	140	0	\$0	\$0
35	N3W	11,280	100	1,100	440	1,640	60	\$12,000	\$180
35	N3Y	18,290	210	1,840	680	2,730	70	\$16,000	\$250
35	N4B	6,310	60	490	160	710	20	\$13,000	\$630
35	N4G	16,450	150	1,260	450	1,860	50	\$11,000	\$230
35	N4K	23,030	200	2,100	710	3,010	90	\$17,000	\$200
35	N4L	6,610	80	660	250	980	30	\$6,000	\$200
35	N4N	8,290	80	710	210	1,010	30	\$9,000	\$330
35	N4S	25,550	260	2,350	890	3,500	90	\$36,000	\$390
35	N4T	10,130	130	840	380	1,350	50	\$9,000	\$170
35	N4V	2,450	40	210	80	330	10	\$2,000	\$140
35	N4W	9,410	100	710	280	1,090	30	\$7,000	\$250

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	N4X	8,050	70	600	280	950	20	\$7,000	\$330
35	N4Z	1,820	10	140	30	180	0	\$0	\$0
35	N5A	26,050	280	2,280	970	3,520	120	\$29,000	\$250
35	N5C	11,900	100	1,060	370	1,540	40	\$7,000	\$170
35	N5H	11,590	170	860	330	1,360	40	\$7,000	\$200
35	N5L	2,780	20	200	120	350	10	\$2,000	\$150
35	N5P	15,740	170	1,430	510	2,100	60	\$8,000	\$130
35	N5R	22,520	180	1,890	670	2,730	80	\$12,000	\$160
35	N5V	24,450	260	2,460	730	3,450	90	\$15,000	\$170
35	N5W	18,500	230	2,050	610	2,880	70	\$12,000	\$160
35	N5X	26,610	320	2,310	860	3,490	90	\$19,000	\$230
35	N5Y	26,350	360	2,760	740	3,860	100	\$23,000	\$220
35	N5Z	17,780	240	2,310	600	3,150	90	\$12,000	\$140
35	N6A	8,990	110	970	320	1,390	40	\$10,000	\$270
35	N6B	7,850	110	1,040	300	1,460	40	\$6,000	\$150
35	N6C	23,290	240	2,810	1,000	4,040	140	\$26,000	\$180
35	N6E	20,540	320	2,250	670	3,240	90	\$34,000	\$400
35	N6G	34,990	520	3,460	1,290	5,270	160	\$53,000	\$330
35	N6H	32,780	460	3,160	980	4,610	130	\$38,000	\$300
35	N6J	21,360	240	2,320	750	3,310	100	\$18,000	\$190
35	N6K	28,540	320	2,620	1,010	3,950	120	\$30,000	\$250
35	N6L	3,070	60	340	120	510	10	\$3,000	\$270
35	N6M	5,170	50	550	220	820	30	\$8,000	\$310
35	N6N	570	0	60	30	100	0	\$0	\$0
35	N6P	7,500	100	730	330	1,160	30	\$3,000	\$110
35	N7A	10,000	100	770	270	1,150	30	\$4,000	\$140
35	N7G	14,910	140	1,120	440	1,700	50	\$13,000	\$280
35	N7L	20,120	210	1,920	610	2,750	60	\$8,000	\$130
35	N7M	19,310	220	2,030	710	2,950	70	\$27,000	\$380
35	N7S	22,230	210	1,910	620	2,750	70	\$14,000	\$190
35	N7T	19,920	200	2,100	620	2,920	80	\$18,000	\$230
35	N7V	9,610	70	770	350	1,180	40	\$6,000	\$160
35	N7W	2,170	10	120	60	190	0	\$0	\$0
35	N7X	920	10	60	40	110	0	\$0	\$0
35	N8A	10,860	110	920	240	1,260	30	\$12,000	\$420
35	N8H	20,510	270	1,840	680	2,790	70	\$18,000	\$240
35	N8M	9,050	80	770	290	1,130	40	\$6,000	\$160
35	N8N	20,160	230	1,730	810	2,770	70	\$26,000	\$380
35	N8P	10,620	130	830	370	1,330	40	\$10,000	\$240
35	N8R	9,960	140	960	310	1,420	40	\$5,000	\$140
35	N8S	17,670	190	1,700	660	2,540	80	\$15,000	\$190
35	N8T	13,500	170	1,300	410	1,880	40	\$6,000	\$160
35	N8W	19,000	220	1,870	650	2,730	80	\$9,000	\$110
35	N8X	12,540	210	1,410	420	2,030	50	\$7,000	\$150
35	N8Y	14,680	190	1,570	550	2,310	60	\$14,000	\$230
35	N9A	19,200	350	2,280	570	3,200	90	\$70,000	\$800

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	N9B	15,320	380	1,630	440	2,450	50	\$7,000	\$130
35	N9C	9,260	160	1,000	230	1,390	30	\$3,000	\$100
35	N9E	17,010	320	1,700	750	2,770	80	\$16,000	\$210
35	N9G	15,750	380	1,630	760	2,770	80	\$22,000	\$280
35	N9H	9,770	170	850	440	1,460	40	\$19,000	\$460
35	N9J	15,790	170	1,380	700	2,250	60	\$14,000	\$210
35	N9K	2,120	40	210	90	340	0	\$0	\$0
35	N9V	16,600	160	1,440	600	2,190	60	\$16,000	\$270
35	N9Y	12,060	130	1,000	420	1,540	50	\$18,000	\$380
35	P0A	13,690	190	1,330	480	1,990	60	\$10,000	\$170
35	P0B	7,080	90	750	330	1,170	50	\$10,000	\$210
35	P0C	3,090	40	370	170	580	20	\$5,000	\$240
35	P0E	2,580	20	320	120	460	20	\$1,000	\$70
35	P0G	2,630	30	300	90	430	0	\$0	\$0
35	P0H	25,610	290	2,180	730	3,200	100	\$20,000	\$200
35	P0J	16,390	190	1,500	470	2,160	50	\$9,000	\$190
35	P0K	8,770	90	670	190	950	40	\$7,000	\$190
35	P0L	17,910	230	1,620	340	2,190	30	\$13,000	\$370
35	P0M	38,930	280	3,430	1,170	4,880	150	\$30,000	\$200
35	P0N	7,090	50	570	200	820	20	\$3,000	\$140
35	P0P	14,640	280	1,900	440	2,620	50	\$12,000	\$240
35	P0R	10,120	120	870	290	1,280	50	\$9,000	\$200
35	P0S	7,890	70	810	240	1,120	40	\$5,000	\$140
35	P0T	24,120	250	2,770	680	3,700	110	\$18,000	\$170
35	P0V	14,440	350	2,170	310	2,820	50	\$8,000	\$170
35	P0W	4,800	90	610	190	890	10	\$3,000	\$270
35	P0X	5,410	80	700	180	970	10	\$2,000	\$140
35	P0Y	60	0	0	0	0	0	\$0	\$0
35	P1A	13,060	130	1,300	410	1,840	50	\$19,000	\$380
35	P1B	25,650	260	2,630	860	3,750	120	\$27,000	\$240
35	P1C	2,650	20	200	90	320	20	\$4,000	\$240
35	P1H	13,820	140	1,300	590	2,020	80	\$14,000	\$180
35	P1L	13,670	140	1,450	590	2,170	90	\$28,000	\$320
35	P1P	7,830	110	830	340	1,270	40	\$8,000	\$200
35	P2A	10,820	120	1,120	440	1,680	50	\$10,000	\$180
35	P2B	7,810	60	660	170	890	30	\$4,000	\$140
35	P2N	5,310	60	530	170	770	20	\$4,000	\$150
35	P3A	19,200	130	1,610	490	2,230	60	\$9,000	\$160
35	P3B	12,040	100	1,220	350	1,660	40	\$6,000	\$160
35	P3C	12,280	130	1,470	380	1,970	50	\$16,000	\$320
35	P3E	21,910	180	2,000	680	2,850	80	\$17,000	\$220
35	P3G	3,260	20	320	140	490	10	\$3,000	\$240
35	P3L	6,150	50	470	200	720	30	\$11,000	\$330
35	P3N	6,270	40	490	170	700	10	\$3,000	\$200
35	P3P	11,880	80	900	380	1,350	50	\$8,000	\$180
35	P3Y	5,950	40	510	180	730	30	\$9,000	\$380

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
35	P4N	19,530	130	1,580	570	2,280	60	\$14,000	\$240
35	P4P	2,470	20	170	70	260	10	\$3,000	\$240
35	P4R	3,630	30	260	110	400	20	\$3,000	\$160
35	P5A	9,290	130	990	280	1,400	30	\$8,000	\$300
35	P5E	4,260	30	380	110	520	10	\$1,000	\$90
35	P5N	6,640	40	420	140	610	20	\$9,000	\$390
35	P6A	27,830	220	2,470	740	3,430	120	\$19,000	\$170
35	P6B	18,420	140	1,440	480	2,060	60	\$7,000	\$130
35	P6C	15,030	100	1,230	400	1,730	60	\$5,000	\$100
35	P7A	21,890	220	2,530	760	3,510	110	\$23,000	\$210
35	P7B	17,780	230	2,200	520	2,950	60	\$11,000	\$210
35	P7C	16,430	180	1,820	490	2,500	70	\$8,000	\$120
35	P7E	15,960	160	1,850	520	2,540	80	\$21,000	\$270
35	P7G	9,810	100	990	380	1,460	50	\$6,000	\$130
35	P7J	3,680	60	480	150	690	0	\$0	\$0
35	P7K	5,320	50	470	200	720	20	\$6,000	\$330
35	P7L	1,560	20	190	70	280	10	\$2,000	\$150
35	P8N	8,420	60	840	260	1,170	40	\$8,000	\$220
35	P8T	3,750	50	490	150	690	20	\$7,000	\$300
35	P9A	7,800	100	1,080	350	1,520	50	\$7,000	\$140
35	P9N	10,930	90	1,100	360	1,540	50	\$11,000	\$220
35	Total	10,862,120	159,210	1,185,420	420,260	1,764,890	54,620	\$14,118,000	\$260

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
46	R0A	29,220	240	2,230	990	3,460	150	\$39,000	\$270
46	R0B	28,200	170	1,370	220	1,760	20	\$6,000	\$310
46	R0C	40,260	280	3,740	1,330	5,350	210	\$54,000	\$260
46	R0E	30,580	200	2,430	950	3,580	130	\$32,000	\$240
46	R0G	31,420	210	2,100	970	3,270	90	\$31,000	\$330
46	R0H	10,200	100	800	300	1,200	30	\$17,000	\$600
46	R0J	21,180	120	1,410	580	2,110	70	\$15,000	\$220
46	R0K	19,550	120	1,170	540	1,820	70	\$23,000	\$330
46	R0L	20,340	150	1,690	690	2,530	80	\$14,000	\$170
46	R0M	14,540	90	990	440	1,510	30	\$6,000	\$200
46	R1A	16,490	100	1,410	560	2,060	90	\$17,000	\$190
46	R1B	250	0	10	0	20	0	\$0	\$0
46	R1C	3,100	10	310	120	450	10	\$5,000	\$360
46	R1N	14,690	60	960	300	1,320	40	\$10,000	\$270
46	R2C	25,620	120	1,880	680	2,680	100	\$15,000	\$150
46	R2E	7,780	50	660	260	960	30	\$12,000	\$440
46	R2G	27,070	130	1,850	680	2,660	90	\$20,000	\$210
46	R2H	12,450	70	1,160	340	1,570	60	\$15,000	\$260
46	R2J	21,040	110	1,720	630	2,460	90	\$18,000	\$190
46	R2K	25,670	140	1,900	630	2,670	110	\$27,000	\$250
46	R2L	10,960	50	890	280	1,230	50	\$31,000	\$590
46	R2M	29,700	190	2,350	790	3,330	110	\$26,000	\$230
46	R2N	25,200	160	1,850	640	2,650	80	\$16,000	\$200
46	R2P	26,540	230	2,060	780	3,070	100	\$24,000	\$240
46	R2R	19,450	140	1,340	520	2,000	50	\$12,000	\$240
46	R2V	28,610	160	2,100	720	2,970	100	\$42,000	\$410
46	R2W	20,110	150	2,040	430	2,610	50	\$8,000	\$170
46	R2X	14,840	70	840	260	1,170	30	\$6,000	\$180
46	R2Y	15,080	80	1,190	400	1,680	60	\$16,000	\$270
46	R3A	3,280	30	320	70	420	0	\$0	\$0
46	R3B	9,620	60	960	200	1,220	30	\$2,000	\$90
46	R3C	15,270	90	1,180	340	1,600	40	\$12,000	\$290
46	R3E	14,290	90	1,080	270	1,440	40	\$6,000	\$160
46	R3G	18,710	120	1,880	570	2,560	90	\$23,000	\$270
46	R3H	140	0	0	0	10	0	\$0	\$0
46	R3J	21,580	120	1,790	610	2,530	90	\$15,000	\$170
46	R3K	10,110	50	770	310	1,130	40	\$10,000	\$260
46	R3L	15,570	70	1,470	470	2,010	80	\$20,000	\$270
46	R3M	17,110	80	1,500	560	2,130	90	\$29,000	\$340
46	R3N	12,630	90	1,100	410	1,600	60	\$19,000	\$310
46	R3P	16,850	120	1,230	550	1,900	70	\$43,000	\$650
46	R3R	19,810	100	1,490	570	2,160	80	\$22,000	\$270
46	R3S	440	0	60	40	100	0	\$0	\$0
46	R3T	38,800	270	3,050	830	4,150	120	\$22,000	\$190
46	R3V	5,000	40	420	140	600	20	\$3,000	\$180
46	R3W	10,290	60	800	280	1,140	40	\$7,000	\$190

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
46	R3X	14,960	120	1,190	430	1,740	60	\$20,000	\$350
46	R3Y	20,690	210	1,650	680	2,540	80	\$23,000	\$280
46	R4A	3,410	20	310	160	490	20	\$6,000	\$310
46	R4G	1,180	0	100	30	140	0	\$0	\$0
46	R4H	1,910	10	140	60	220	0	\$0	\$0
46	R4J	940	0	90	40	130	0	\$0	\$0
46	R4K	650	0	40	20	70	0	\$0	\$0
46	R4L	920	0	100	50	160	0	\$0	\$0
46	R5A	2,710	20	240	130	390	0	\$0	\$0
46	R5G	18,530	150	1,110	540	1,800	50	\$9,000	\$170
46	R5H	4,070	30	340	160	530	10	\$7,000	\$670
46	R5J	840	0	80	30	120	0	\$0	\$0
46	R5K	3,230	20	250	110	380	20	\$5,000	\$340
46	R5L	480	0	30	10	50	0	\$0	\$0
46	R5M	500	0	40	30	70	0	\$0	\$0
46	R5N	3,430	20	310	80	400	10	\$1,000	\$90
46	R5P	160	0	0	0	20	0	\$0	\$0
46	R5R	210	0	20	0	30	0	\$0	\$0
46	R5T	140	0	10	0	10	0	\$0	\$0
46	R6M	8,640	70	510	240	820	30	\$4,000	\$130
46	R6W	14,890	80	780	390	1,260	50	\$15,000	\$340
46	R7A	24,730	120	1,610	520	2,250	60	\$12,000	\$200
46	R7B	17,030	90	1,000	370	1,460	50	\$11,000	\$230
46	R7C	2,080	20	110	50	180	0	\$0	\$0
46	R7N	8,070	30	500	160	690	20	\$6,000	\$320
46	R8A	4,490	10	330	90	430	20	\$4,000	\$290
46	R8N	8,930	50	890	200	1,140	30	\$13,000	\$430
46	R9A	5,830	30	430	100	570	0	\$0	\$0
46	Total	993,280	6,180	75,810	26,920	108,910	3,550	\$959,000	\$270

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
47	S0A	40,710	390	2,620	940	3,940	120	\$34,000	\$270
47	S0C	16,050	140	920	460	1,520	50	\$26,000	\$510
47	S0E	25,940	220	1,440	560	2,220	80	\$21,000	\$270
47	S0G	49,040	410	3,290	1,300	5,000	170	\$46,000	\$270
47	S0H	16,450	120	1,080	560	1,760	60	\$12,000	\$200
47	S0J	35,350	400	2,910	730	4,040	90	\$20,000	\$240
47	S0K	66,910	510	4,060	1,670	6,250	220	\$70,000	\$310
47	S0L	23,950	180	1,270	760	2,210	90	\$31,000	\$340
47	S0M	33,980	420	2,980	930	4,330	100	\$38,000	\$400
47	S0N	15,990	150	920	430	1,490	50	\$15,000	\$300
47	S0P	4,800	60	330	70	450	0	\$0	\$0
47	S2V	630	0	30	20	50	0	\$0	\$0
47	S3N	15,270	90	810	300	1,200	30	\$8,000	\$290
47	S4A	9,930	40	410	200	650	20	\$5,000	\$210
47	S4H	9,700	50	580	260	890	20	\$4,000	\$220
47	S4L	4,630	30	290	140	460	20	\$9,000	\$370
47	S4N	23,310	150	1,490	590	2,230	70	\$18,000	\$260
47	S4P	11,800	110	830	290	1,230	30	\$10,000	\$320
47	S4R	27,180	190	1,530	590	2,310	70	\$14,000	\$190
47	S4S	27,510	250	1,790	710	2,750	90	\$41,000	\$430
47	S4T	22,920	190	1,730	620	2,530	80	\$20,000	\$240
47	S4V	24,450	210	1,310	570	2,100	60	\$26,000	\$430
47	S4W	9,170	120	600	240	960	30	\$7,000	\$240
47	S4X	21,740	100	1,170	460	1,730	60	\$15,000	\$250
47	S4Y	3,980	20	200	100	310	0	\$0	\$0
47	S4Z	980	0	50	30	80	0	\$0	\$0
47	S6H	23,000	130	1,320	520	1,970	60	\$15,000	\$230
47	S6J	4,010	20	180	100	290	0	\$0	\$0
47	S6K	960	0	50	20	80	0	\$0	\$0
47	S6V	30,430	280	2,100	720	3,100	70	\$22,000	\$300
47	S6W	210	0	0	0	10	0	\$0	\$0
47	S6X	1,720	20	100	60	170	0	\$0	\$0
47	S7B	260	0	20	0	20	0	\$0	\$0
47	S7C	520	0	40	30	70	0	\$0	\$0
47	S7H	28,280	260	2,000	660	2,920	90	\$34,000	\$390
47	S7J	24,280	160	1,590	600	2,350	70	\$18,000	\$270
47	S7K	32,780	300	2,200	920	3,410	120	\$33,000	\$280
47	S7L	30,570	300	2,180	770	3,250	110	\$34,000	\$320
47	S7M	23,270	210	1,870	540	2,620	60	\$20,000	\$330
47	S7N	20,450	170	1,430	500	2,090	80	\$21,000	\$280
47	S7P	190	0	10	0	20	0	\$0	\$0
47	S7R	5,910	50	360	140	550	20	\$4,000	\$180
47	S7S	4,700	30	280	90	400	10	\$5,000	\$320
47	S7T	11,330	90	700	260	1,050	30	\$7,000	\$220
47	S7V	10,260	100	610	260	970	30	\$7,000	\$220
47	S7W	11,440	110	770	310	1,190	40	\$25,000	\$640

T1 Filing Compliance (2019 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
47	S9A	11,550	90	830	290	1,210	30	\$4,000	\$160
47	S9H	15,350	100	990	350	1,440	30	\$10,000	\$300
47	S9V	10,620	60	720	310	1,080	40	\$9,000	\$220
47	S9X	6,210	50	570	150	770	20	\$4,000	\$210
47	Total	850,660	7,090	55,550	21,090	83,720	2,560	\$766,000	\$300

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
48	T0A	43,390	560	3,940	1,250	5,750	180	\$60,000	\$330
48	T0B	46,370	530	3,310	1,430	5,260	150	\$46,000	\$310
48	T0C	45,500	560	3,600	1,230	5,390	170	\$39,000	\$230
48	T0E	28,990	340	2,940	1,010	4,290	150	\$59,000	\$410
48	T0G	29,510	340	2,650	690	3,670	100	\$25,000	\$250
48	T0H	57,830	790	5,160	1,570	7,510	210	\$75,000	\$360
48	T0J	37,490	380	2,540	1,020	3,930	120	\$49,000	\$410
48	T0K	42,270	550	3,240	1,150	4,950	110	\$28,000	\$260
48	T0L	41,200	530	3,310	1,200	5,040	150	\$52,000	\$340
48	T0M	49,370	520	3,720	1,630	5,870	230	\$61,000	\$270
48	T0P	1,670	70	300	70	430	0	\$0	\$0
48	T0V	10	0	0	0	0	0	\$0	\$0
48	T1A	20,450	160	1,420	490	2,070	60	\$14,000	\$240
48	T1B	24,960	140	1,440	470	2,050	30	\$7,000	\$290
48	T1C	6,980	30	450	150	620	20	\$8,000	\$480
48	T1G	8,260	50	390	200	640	20	\$6,000	\$290
48	T1H	21,240	180	1,550	480	2,210	70	\$29,000	\$410
48	T1J	19,600	190	1,480	590	2,260	60	\$34,000	\$530
48	T1K	34,500	280	2,530	790	3,600	90	\$22,000	\$240
48	T1L	7,720	20	690	270	980	50	\$9,000	\$180
48	T1M	7,660	80	500	210	790	20	\$8,000	\$440
48	T1P	13,020	120	1,060	410	1,590	60	\$25,000	\$430
48	T1R	13,370	110	970	310	1,390	40	\$10,000	\$280
48	T1S	31,590	290	2,280	1,110	3,670	170	\$89,000	\$540
48	T1V	12,860	100	920	360	1,370	50	\$13,000	\$260
48	T1W	12,520	100	1,030	590	1,720	80	\$20,000	\$240
48	T1X	16,350	210	1,460	650	2,320	90	\$31,000	\$340
48	T1Y	43,340	600	3,780	1,200	5,580	190	\$32,000	\$170
48	T1Z	790	20	110	40	170	0	\$0	\$0
48	T2A	45,100	570	3,710	1,240	5,510	160	\$28,000	\$170
48	T2B	17,190	190	1,490	510	2,180	70	\$11,000	\$150
48	T2C	16,240	150	1,370	460	1,970	70	\$13,000	\$180
48	T2E	26,860	310	2,670	940	3,920	140	\$40,000	\$280
48	T2G	12,010	130	1,290	440	1,860	70	\$16,000	\$240
48	T2H	7,610	100	670	240	1,000	20	\$8,000	\$320
48	T2J	33,950	340	2,790	1,160	4,290	160	\$47,000	\$290
48	T2K	26,320	300	2,260	810	3,360	110	\$18,000	\$160
48	T2L	10,680	130	910	310	1,360	40	\$13,000	\$380
48	T2M	15,650	190	1,510	570	2,270	70	\$14,000	\$210
48	T2N	18,740	240	1,640	670	2,540	80	\$35,000	\$440
48	T2P	13,640	200	1,080	430	1,710	50	\$13,000	\$270
48	T2R	12,650	120	1,150	390	1,660	50	\$11,000	\$210
48	T2S	10,970	130	920	430	1,480	50	\$15,000	\$330
48	T2T	21,320	260	1,990	920	3,160	110	\$169,000	\$1,500
48	T2V	25,370	290	2,100	850	3,240	100	\$35,000	\$340
48	T2W	32,240	370	2,810	1,000	4,180	140	\$42,000	\$290

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
48	T2X	37,270	390	3,030	1,130	4,550	160	\$42,000	\$250
48	T2Y	46,900	500	3,280	1,280	5,070	180	\$49,000	\$280
48	T2Z	50,740	460	4,170	1,660	6,290	260	\$88,000	\$340
48	T3A	42,140	570	3,450	1,100	5,110	110	\$31,000	\$280
48	T3B	27,860	350	2,460	920	3,730	130	\$34,000	\$260
48	T3C	17,770	230	1,600	650	2,480	80	\$27,000	\$340
48	T3E	30,560	360	2,800	1,050	4,210	120	\$53,000	\$430
48	T3G	44,770	580	3,690	1,260	5,530	170	\$38,000	\$230
48	T3H	53,540	790	4,420	1,790	7,000	200	\$91,000	\$450
48	T3J	60,970	1,120	5,930	1,980	9,030	240	\$39,000	\$160
48	T3K	60,290	740	5,150	1,690	7,590	200	\$53,000	\$260
48	T3L	22,230	240	1,810	620	2,670	70	\$28,000	\$380
48	T3M	33,730	350	2,730	1,210	4,290	160	\$52,000	\$320
48	T3N	18,140	270	1,570	640	2,480	80	\$13,000	\$160
48	T3P	15,130	180	1,250	480	1,910	70	\$14,000	\$200
48	T3R	22,580	320	1,810	720	2,860	100	\$29,000	\$280
48	T3S	230	0	20	10	30	0	\$0	\$0
48	T3T	240	10	40	0	60	0	\$0	\$0
48	T3Z	8,810	150	710	410	1,270	50	\$19,000	\$390
48	T4A	13,800	110	1,060	450	1,610	70	\$23,000	\$350
48	T4B	37,500	330	2,750	1,210	4,290	170	\$38,000	\$220
48	T4C	25,900	220	2,090	1,000	3,320	140	\$47,000	\$330
48	T4E	3,830	50	300	160	510	20	\$5,000	\$320
48	T4G	9,720	100	630	280	1,010	40	\$20,000	\$450
48	T4H	9,590	70	710	300	1,070	30	\$6,000	\$180
48	T4J	9,200	90	610	230	930	20	\$6,000	\$300
48	T4L	13,660	140	1,000	440	1,580	50	\$11,000	\$210
48	T4M	4,560	20	270	140	430	30	\$6,000	\$230
48	T4N	23,380	210	1,980	640	2,820	80	\$13,000	\$170
48	T4P	24,160	180	1,670	640	2,490	80	\$20,000	\$260
48	T4R	27,890	200	1,970	770	2,940	90	\$20,000	\$220
48	T4S	14,820	120	1,190	500	1,810	80	\$23,000	\$280
48	T4T	11,390	100	860	270	1,230	40	\$14,000	\$390
48	T4V	16,550	140	1,160	390	1,690	40	\$13,000	\$310
48	T4X	17,730	170	1,400	610	2,180	100	\$35,000	\$340
48	T5A	25,810	270	2,160	660	3,080	90	\$21,000	\$250
48	T5B	11,560	140	1,250	330	1,710	40	\$8,000	\$180
48	T5C	11,960	160	1,050	300	1,500	30	\$8,000	\$270
48	T5E	24,050	300	2,190	670	3,160	90	\$19,000	\$200
48	T5G	9,420	120	990	290	1,410	0	\$0	\$0
48	T5H	20,690	290	2,310	560	3,160	60	\$11,000	\$170
48	T5J	8,080	100	630	200	930	20	\$3,000	\$170
48	T5K	17,090	180	1,650	490	2,320	60	\$15,000	\$260
48	T5L	12,830	140	1,180	390	1,710	60	\$11,000	\$190
48	T5M	11,530	130	1,110	330	1,580	30	\$10,000	\$290
48	T5N	11,010	110	980	350	1,440	40	\$12,000	\$270

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
48	T5P	15,790	170	1,470	440	2,080	60	\$9,000	\$150
48	T5R	18,810	230	1,650	560	2,440	60	\$13,000	\$210
48	T5S	4,850	60	430	180	670	0	\$0	\$0
48	T5T	55,440	540	4,480	1,570	6,580	230	\$43,000	\$190
48	T5V	320	0	30	10	50	0	\$0	\$0
48	T5W	15,090	210	1,490	420	2,130	60	\$10,000	\$180
48	T5X	31,330	410	2,720	880	4,020	110	\$19,000	\$170
48	T5Y	37,130	400	3,260	1,160	4,820	150	\$34,000	\$220
48	T5Z	25,400	330	2,150	760	3,240	100	\$18,000	\$180
48	T6A	11,200	120	1,010	330	1,460	50	\$15,000	\$300
48	T6B	7,420	80	650	200	920	30	\$3,000	\$120
48	T6C	14,970	160	1,470	480	2,110	80	\$14,000	\$170
48	T6E	16,890	170	1,720	570	2,460	80	\$23,000	\$300
48	T6G	8,380	100	770	240	1,110	20	\$3,000	\$180
48	T6H	21,050	220	1,910	610	2,740	80	\$16,000	\$210
48	T6J	35,650	440	2,980	960	4,370	110	\$32,000	\$290
48	T6K	21,140	270	1,840	540	2,640	70	\$17,000	\$240
48	T6L	38,610	530	3,870	1,240	5,640	160	\$32,000	\$200
48	T6M	23,020	270	1,810	740	2,810	90	\$40,000	\$420
48	T6N	80	0	10	0	20	0	\$0	\$0
48	T6P	1,400	20	130	50	190	10	\$4,000	\$310
48	T6R	35,070	450	2,940	990	4,370	120	\$36,000	\$310
48	T6S	40	0	0	0	0	0	\$0	\$0
48	T6T	34,060	610	3,390	1,360	5,360	190	\$42,000	\$220
48	T6V	16,020	180	1,290	450	1,930	60	\$18,000	\$290
48	T6W	49,910	560	3,940	1,480	5,980	240	\$65,000	\$280
48	T6X	31,600	360	2,770	1,070	4,200	150	\$32,000	\$220
48	T6Y	40	0	0	0	0	0	\$0	\$0
48	T7A	9,780	100	700	310	1,100	50	\$13,000	\$260
48	T7E	10,760	80	820	280	1,180	30	\$8,000	\$290
48	T7N	6,550	50	360	120	530	20	\$6,000	\$390
48	T7P	6,080	40	350	140	530	20	\$5,000	\$300
48	T7S	9,550	80	850	330	1,270	40	\$11,000	\$280
48	T7V	8,160	40	570	260	870	40	\$9,000	\$240
48	T7X	33,780	290	2,910	1,030	4,230	150	\$36,000	\$240
48	T7Y	13,410	120	1,200	450	1,770	70	\$25,000	\$360
48	T7Z	14,850	120	1,060	440	1,610	70	\$14,000	\$220
48	T8A	33,130	300	2,500	960	3,770	140	\$35,000	\$260
48	T8B	5,540	80	420	260	750	40	\$13,000	\$330
48	T8C	3,480	40	310	150	490	20	\$4,000	\$260
48	T8E	6,230	80	580	240	900	30	\$11,000	\$330
48	T8G	3,630	50	370	150	560	20	\$8,000	\$340
48	T8H	22,410	180	1,640	600	2,410	70	\$12,000	\$170
48	T8L	20,830	150	1,650	620	2,410	90	\$34,000	\$380
48	T8N	51,130	440	4,070	1,520	6,020	210	\$61,000	\$300
48	T8R	11,850	100	1,020	340	1,460	40	\$6,000	\$150

T1 Filing Compliance (2019 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
48	T8S	7,130	60	700	170	930	30	\$17,000	\$550
48	T8T	5,620	80	460	190	730	20	\$5,000	\$260
48	T8V	25,490	220	2,490	680	3,390	90	\$40,000	\$460
48	T8W	15,430	130	1,380	480	1,980	80	\$23,000	\$280
48	T8X	16,550	120	1,460	450	2,020	60	\$28,000	\$450
48	T9A	11,810	120	880	270	1,270	30	\$15,000	\$430
48	T9C	5,760	50	380	120	550	20	\$3,000	\$200
48	T9E	24,420	180	1,860	720	2,760	70	\$12,000	\$170
48	T9G	5,270	50	390	170	610	30	\$10,000	\$330
48	T9H	20,130	210	2,360	630	3,200	80	\$20,000	\$260
48	T9J	2,110	20	240	60	320	0	\$0	\$0
48	T9K	28,480	350	3,530	800	4,680	130	\$39,000	\$300
48	T9M	13,870	120	1,170	390	1,670	50	\$10,000	\$220
48	T9N	8,820	80	610	230	920	30	\$9,000	\$300
48	T9S	5,790	60	500	170	730	20	\$7,000	\$360
48	T9V	16,690	140	1,120	490	1,750	50	\$12,000	\$260
48	T9W	6,360	30	370	160	560	20	\$5,000	\$190
48	T9X	4,700	60	320	160	530	0	\$0	\$0
48	Total	3,153,120	34,940	263,850	94,850	393,640	12,450	\$3,667,000	\$290

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
59	V0A	11,760	150	870	500	1,520	90	\$18,000	\$210
59	V0B	27,850	530	2,040	1,060	3,620	190	\$38,000	\$210
59	V0C	18,140	290	1,770	670	2,720	110	\$26,000	\$250
59	V0E	56,900	1,200	4,550	2,290	8,050	440	\$79,000	\$180
59	V0G	21,740	480	1,990	1,050	3,530	210	\$40,000	\$190
59	V0H	47,440	1,010	3,520	2,080	6,610	350	\$70,000	\$200
59	V0J	39,490	840	3,820	1,450	6,110	210	\$52,000	\$250
59	V0K	26,880	710	2,420	1,160	4,290	200	\$44,000	\$230
59	V0L	3,710	130	450	150	730	20	\$5,000	\$210
59	V0M	9,310	250	860	520	1,630	90	\$20,000	\$230
59	V0N	57,190	1,390	5,750	3,730	10,870	610	\$142,000	\$230
59	V0P	5,660	210	580	300	1,090	40	\$9,000	\$210
59	V0R	56,590	1,160	5,280	3,290	9,740	530	\$104,000	\$200
59	V0S	280	10	60	10	90	0	\$0	\$0
59	V0T	6,010	190	940	300	1,420	40	\$6,000	\$160
59	V0V	1,270	50	160	60	280	0	\$0	\$0
59	V0W	330	0	30	0	40	0	\$0	\$0
59	V0X	17,820	400	1,450	690	2,540	120	\$21,000	\$180
59	V1A	6,830	70	450	230	750	40	\$9,000	\$230
59	V1B	18,280	320	1,430	810	2,560	120	\$30,000	\$250
59	V1C	20,850	240	1,360	680	2,280	120	\$17,000	\$140
59	V1E	16,830	310	1,210	560	2,080	110	\$22,000	\$210
59	V1G	11,950	170	1,040	400	1,610	70	\$17,000	\$250
59	V1H	11,870	230	830	530	1,590	90	\$17,000	\$180
59	V1J	19,040	250	1,770	650	2,670	100	\$41,000	\$430
59	V1K	7,830	160	740	270	1,180	50	\$6,000	\$120
59	V1L	14,230	260	1,410	790	2,460	180	\$37,000	\$210
59	V1M	24,890	400	1,880	1,030	3,310	160	\$39,000	\$240
59	V1N	10,550	150	830	370	1,350	70	\$7,000	\$100
59	V1P	7,070	120	650	400	1,170	70	\$16,000	\$230
59	V1R	8,090	130	590	250	960	30	\$4,000	\$120
59	V1S	9,890	120	680	330	1,130	50	\$10,000	\$200
59	V1T	24,020	490	1,990	1,030	3,510	150	\$29,000	\$200
59	V1V	18,560	290	1,460	880	2,620	130	\$26,000	\$200
59	V1W	29,010	560	2,100	1,400	4,050	190	\$63,000	\$330
59	V1X	27,350	460	2,420	1,200	4,080	200	\$30,000	\$150
59	V1Y	30,460	530	2,670	1,640	4,830	240	\$54,000	\$220
59	V1Z	12,210	240	1,030	640	1,910	110	\$22,000	\$200
59	V2A	33,900	640	2,620	1,390	4,650	240	\$43,000	\$180
59	V2B	31,550	590	2,770	1,180	4,530	240	\$30,000	\$120
59	V2C	20,920	280	1,800	800	2,880	130	\$25,000	\$190
59	V2E	12,300	140	860	370	1,370	70	\$9,000	\$150
59	V2G	14,430	250	1,310	600	2,150	120	\$21,000	\$180
59	V2H	6,060	120	480	210	800	50	\$7,000	\$160
59	V2J	18,130	270	1,380	600	2,250	90	\$12,000	\$140
59	V2K	16,120	220	1,290	650	2,160	110	\$18,000	\$160

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
59	V2L	8,190	160	830	330	1,320	50	\$15,000	\$320
59	V2M	17,870	300	1,580	650	2,520	100	\$15,000	\$150
59	V2N	25,480	400	2,170	1,040	3,610	140	\$25,000	\$170
59	V2P	29,240	600	2,570	1,190	4,360	210	\$42,000	\$200
59	V2R	41,110	650	3,070	1,710	5,430	280	\$66,000	\$240
59	V2S	38,680	750	3,380	1,650	5,770	260	\$51,000	\$200
59	V2T	46,250	1,480	5,280	2,610	9,370	330	\$83,000	\$250
59	V2V	26,350	610	2,530	1,320	4,460	230	\$60,000	\$260
59	V2W	15,730	270	1,420	780	2,470	140	\$34,000	\$240
59	V2X	38,160	680	3,400	1,760	5,840	320	\$55,000	\$170
59	V2Y	30,670	540	2,480	1,330	4,350	230	\$53,000	\$230
59	V2Z	12,230	260	1,040	590	1,890	70	\$11,000	\$150
59	V3A	35,100	590	3,060	1,640	5,290	280	\$67,000	\$240
59	V3B	47,670	930	3,790	1,720	6,440	290	\$57,000	\$200
59	V3C	31,380	560	2,750	1,290	4,610	220	\$58,000	\$260
59	V3E	31,760	660	2,430	1,200	4,300	170	\$47,000	\$280
59	V3G	19,310	360	1,630	890	2,870	150	\$31,000	\$210
59	V3H	29,000	530	2,500	1,300	4,330	210	\$39,000	\$190
59	V3J	33,830	630	2,710	1,210	4,540	170	\$47,000	\$280
59	V3K	24,500	460	1,960	1,000	3,420	150	\$29,000	\$200
59	V3L	23,470	420	2,040	950	3,400	140	\$24,000	\$160
59	V3M	36,490	630	3,060	1,540	5,230	240	\$299,000	\$1,240
59	V3N	32,130	640	2,480	1,080	4,200	150	\$30,000	\$200
59	V3P	10	0	0	0	0	0	\$0	\$0
59	V3R	48,380	1,070	3,970	1,740	6,790	280	\$46,000	\$160
59	V3S	78,970	2,030	8,130	4,020	14,180	600	\$130,000	\$220
59	V3T	35,820	760	3,680	1,420	5,860	210	\$36,000	\$170
59	V3V	40,650	1,300	4,800	2,120	8,210	300	\$63,000	\$210
59	V3W	76,020	2,520	8,490	3,910	14,920	530	\$113,000	\$210
59	V3X	24,640	760	2,870	1,470	5,100	200	\$45,000	\$230
59	V3Y	14,910	250	1,280	670	2,190	130	\$22,000	\$170
59	V3Z	25,530	570	2,060	1,250	3,890	190	\$55,000	\$290
59	V4A	30,570	630	2,120	1,280	4,030	200	\$81,000	\$410
59	V4B	16,720	390	1,340	960	2,690	140	\$29,000	\$200
59	V4C	36,310	930	3,830	1,730	6,500	250	\$52,000	\$210
59	V4E	10,020	200	850	410	1,460	60	\$17,000	\$300
59	V4G	310	0	20	20	40	0	\$0	\$0
59	V4K	19,850	310	1,600	870	2,780	140	\$38,000	\$260
59	V4L	6,400	100	420	310	830	60	\$30,000	\$520
59	V4M	11,920	270	970	560	1,800	80	\$48,000	\$600
59	V4N	63,410	1,320	5,430	2,760	9,510	430	\$82,000	\$190
59	V4P	10,520	240	720	490	1,450	80	\$24,000	\$300
59	V4R	11,870	190	1,080	550	1,820	110	\$40,000	\$370
59	V4S	5,640	140	600	300	1,040	50	\$9,000	\$190
59	V4T	23,850	390	1,780	1,140	3,300	200	\$44,000	\$220
59	V4V	13,420	260	1,180	750	2,180	140	\$28,000	\$200

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
59	V4W	15,840	290	1,550	840	2,680	150	\$27,000	\$180
59	V4X	10,410	260	1,150	600	2,010	80	\$29,000	\$350
59	V4Z	3,810	70	330	170	560	30	\$5,000	\$170
59	V5A	19,430	440	1,610	740	2,790	90	\$25,000	\$280
59	V5B	18,160	380	1,430	670	2,480	80	\$31,000	\$370
59	V5C	26,180	500	2,120	980	3,600	140	\$41,000	\$280
59	V5E	22,200	510	1,630	710	2,850	90	\$15,000	\$170
59	V5G	16,730	350	1,320	610	2,290	80	\$18,000	\$220
59	V5H	33,500	760	2,290	940	3,990	120	\$25,000	\$210
59	V5J	18,990	430	1,480	590	2,490	80	\$17,000	\$210
59	V5K	18,680	410	1,680	750	2,840	120	\$25,000	\$210
59	V5L	14,960	310	1,690	880	2,880	180	\$46,000	\$250
59	V5M	19,250	450	1,520	560	2,530	80	\$19,000	\$230
59	V5N	28,290	610	2,600	1,200	4,410	190	\$31,000	\$160
59	V5P	27,090	690	2,160	840	3,690	110	\$21,000	\$190
59	V5R	40,360	740	2,860	1,190	4,790	160	\$32,000	\$200
59	V5S	24,640	500	1,860	830	3,190	100	\$18,000	\$170
59	V5T	19,440	340	1,880	1,070	3,290	200	\$45,000	\$230
59	V5V	19,070	360	1,730	830	2,910	120	\$37,000	\$310
59	V5W	16,930	430	1,470	710	2,610	90	\$16,000	\$180
59	V5X	24,700	650	2,220	1,000	3,860	120	\$30,000	\$260
59	V5Y	14,500	290	1,270	710	2,260	100	\$38,000	\$400
59	V5Z	19,470	440	1,580	860	2,880	120	\$48,000	\$420
59	V6A	17,270	480	1,830	770	3,090	120	\$24,000	\$200
59	V6B	27,580	510	2,460	1,310	4,270	200	\$52,000	\$260
59	V6C	6,790	120	310	230	660	20	\$9,000	\$390
59	V6E	23,910	470	2,250	1,150	3,870	180	\$30,000	\$160
59	V6G	22,060	450	1,950	1,220	3,610	200	\$45,000	\$230
59	V6H	17,280	300	1,430	880	2,610	120	\$42,000	\$360
59	V6J	18,800	350	1,570	1,060	2,970	150	\$43,000	\$290
59	V6K	20,120	360	1,710	1,040	3,110	160	\$45,000	\$280
59	V6L	8,120	220	560	340	1,120	20	\$5,000	\$230
59	V6M	13,400	330	920	530	1,780	50	\$23,000	\$510
59	V6N	10,760	300	880	490	1,660	50	\$16,000	\$320
59	V6P	25,580	620	1,970	940	3,530	100	\$30,000	\$300
59	V6R	14,540	330	1,300	750	2,380	90	\$19,000	\$200
59	V6S	10,070	230	780	360	1,360	30	\$7,000	\$210
59	V6T	9,960	250	780	280	1,300	20	\$1,000	\$70
59	V6V	9,710	200	740	350	1,290	50	\$26,000	\$520
59	V6W	1,770	40	120	90	250	10	\$2,000	\$150
59	V6X	33,310	770	2,310	1,050	4,130	120	\$22,000	\$190
59	V6Y	41,460	930	2,370	970	4,270	110	\$20,000	\$190
59	V6Z	15,380	340	1,330	790	2,460	80	\$23,000	\$270
59	V7A	22,090	560	1,650	740	2,950	100	\$18,000	\$180
59	V7B	670	10	60	30	100	0	\$0	\$0
59	V7C	33,260	820	2,180	1,000	4,000	110	\$24,000	\$210

T1 Filing Compliance (2019 Tax Year)
Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
59	V7E	30,880	660	2,250	1,070	3,980	130	\$29,000	\$220
59	V7G	9,600	160	860	480	1,500	70	\$20,000	\$300
59	V7H	9,840	180	830	460	1,460	70	\$21,000	\$320
59	V7J	12,830	230	1,140	600	1,970	100	\$26,000	\$280
59	V7K	9,780	170	890	490	1,550	70	\$30,000	\$440
59	V7L	21,320	440	1,820	1,100	3,360	140	\$29,000	\$200
59	V7M	18,640	360	1,570	880	2,810	130	\$35,000	\$280
59	V7N	11,960	250	1,020	650	1,910	90	\$16,000	\$180
59	V7P	10,790	310	960	560	1,840	70	\$9,000	\$130
59	V7R	12,040	280	1,090	620	1,980	70	\$23,000	\$340
59	V7S	8,350	260	720	480	1,460	50	\$13,000	\$270
59	V7T	7,880	240	620	430	1,280	30	\$8,000	\$260
59	V7V	12,370	350	870	700	1,920	60	\$10,000	\$190
59	V7W	6,750	170	540	380	1,080	30	\$11,000	\$360
59	V7X	390	20	20	30	70	0	\$0	\$0
59	V7Y	400	0	30	20	50	0	\$0	\$0
59	V8A	15,460	260	1,030	550	1,840	100	\$14,000	\$140
59	V8B	10,050	190	1,110	700	2,010	130	\$24,000	\$190
59	V8C	6,030	120	630	270	1,010	30	\$4,000	\$140
59	V8E	10,570	120	860	570	1,540	110	\$38,000	\$360
59	V8G	14,560	290	1,550	740	2,570	90	\$14,000	\$150
59	V8J	9,280	160	930	450	1,540	70	\$25,000	\$370
59	V8K	9,050	290	1,040	800	2,120	120	\$28,000	\$230
59	V8L	20,620	360	1,590	970	2,930	110	\$19,000	\$170
59	V8M	13,360	220	1,120	610	1,950	80	\$12,000	\$140
59	V8N	19,820	380	1,570	770	2,720	90	\$17,000	\$180
59	V8P	13,920	250	1,140	630	2,020	90	\$28,000	\$330
59	V8R	18,580	360	1,670	920	2,950	140	\$37,000	\$260
59	V8S	13,200	230	1,110	650	2,000	60	\$13,000	\$210
59	V8T	16,840	330	1,560	800	2,690	120	\$49,000	\$400
59	V8V	22,520	440	1,940	1,130	3,510	180	\$130,000	\$720
59	V8W	7,210	130	580	330	1,030	40	\$7,000	\$160
59	V8X	19,290	340	1,640	880	2,860	120	\$22,000	\$180
59	V8Y	8,260	130	590	360	1,080	40	\$7,000	\$190
59	V8Z	24,680	380	2,180	1,170	3,730	180	\$28,000	\$160
59	V9A	30,720	510	2,970	1,560	5,050	300	\$52,000	\$180
59	V9B	37,650	580	3,340	1,950	5,870	350	\$72,000	\$200
59	V9C	19,180	270	1,680	970	2,920	170	\$32,000	\$190
59	V9E	4,170	60	370	230	650	40	\$7,000	\$210
59	V9G	12,650	250	1,070	610	1,930	90	\$20,000	\$210
59	V9H	7,990	130	660	380	1,170	70	\$14,000	\$200
59	V9J	7,370	160	680	420	1,270	70	\$13,000	\$190
59	V9K	14,080	310	990	640	1,950	90	\$15,000	\$180
59	V9L	28,590	610	2,650	1,310	4,560	250	\$51,000	\$200
59	V9M	14,540	230	1,110	670	2,010	100	\$21,000	\$200
59	V9N	26,110	480	2,070	1,160	3,720	180	\$47,000	\$260

T1 Filing Compliance (2019 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
59	V9P	23,620	420	1,540	1,070	3,030	150	\$45,000	\$290
59	V9R	24,830	460	2,280	1,160	3,900	180	\$32,000	\$180
59	V9S	13,260	240	1,230	700	2,160	120	\$16,000	\$130
59	V9T	28,030	450	2,060	1,240	3,750	190	\$41,000	\$220
59	V9V	8,960	140	620	320	1,080	50	\$12,000	\$260
59	V9W	24,670	450	2,040	1,030	3,510	160	\$28,000	\$170
59	V9X	8,380	140	760	460	1,360	70	\$15,000	\$210
59	V9Y	20,860	380	1,600	720	2,700	120	\$26,000	\$210
59	V9Z	14,380	280	1,350	840	2,470	160	\$33,000	\$200
59	Total	3,875,480	79,470	331,920	170,920	582,300	26,040	\$6,161,000	\$240

T1 Filing Compliance (2019 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
60	X0E	15,390	50	1,510	330	1,890	50	\$13,000	\$290
60	X0G	380	0	40	0	40	0	\$0	\$0
60	X1A	15,000	60	1,940	390	2,390	60	\$26,000	\$440
60	Total	30,780	110	3,490	720	4,310	110	\$39,000	\$380

T1 Filing Compliance (2019 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
61	Y0A	1,320	60	140	50	260	0	\$0	\$0
61	Y0B	5,140	130	570	200	910	0	\$0	\$0
61	Y1A	22,210	430	2,300	760	3,490	130	\$31,000	\$230
61	Total	28,660	630	3,020	1,010	4,660	180	\$40,000	\$220

T1 Filing Compliance (2019 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
62	X0A	11,240	510	1,620	290	2,410	50	\$15,000	\$340
62	X0B	3,800	160	400	40	600	0	\$0	\$0
62	X0C	6,250	280	470	70	820	0	\$0	\$0
62	Total	21,290	940	2,490	410	3,840	70	\$29,000	\$450

T1 Filing Compliance (2019 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
99	Out	154,130	25,990	28,460	7,270	61,710	500	\$227,000	\$460
99	Total	154,130	25,990	28,460	7,270	61,710	500	\$227,000	\$460

T1 Filing Compliance (2019 Tax Year)

Table 2B : Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	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 (\$)
	Canada	28,535,990	539,690	2,466,430	1,006,400	4,012,520	128,460	\$29,971,000	\$230

Note:

'Out' refers to those individuals who do not reside in Canada.