

**T1 Filing Compliance (2020 Tax Year)**  
**Table 2A : Late-Filing penalty assessed by province or territory**

| Province/Territory        | All returns (#) | Late returns with nil balance (#) | Late returns with refunds (#) | Late returns with balance owing (#) | All late returns (#) | Late returns with penalty (#) | Total penalty (\$) | Average penalty (\$) |
|---------------------------|-----------------|-----------------------------------|-------------------------------|-------------------------------------|----------------------|-------------------------------|--------------------|----------------------|
| Newfoundland and Labrador | 419,880         | 5,380                             | 15,410                        | 12,720                              | 33,510               | 10,700                        | \$2,136,000        | \$200                |
| Prince Edward Island      | 121,300         | 1,460                             | 5,120                         | 4,210                               | 10,790               | 3,580                         | \$739,000          | \$210                |
| Nova Scotia               | 757,660         | 12,170                            | 33,480                        | 26,340                              | 71,980               | 22,500                        | \$5,022,000        | \$220                |
| New Brunswick             | 615,290         | 7,620                             | 22,470                        | 16,660                              | 46,740               | 14,120                        | \$2,673,000        | \$190                |
| Quebec                    | 6,689,720       | 103,840                           | 254,340                       | 182,060                             | 540,250              | 158,220                       | \$14,920,000       | \$90                 |
| Ontario                   | 11,035,750      | 82,250                            | 779,510                       | 316,550                             | 1,178,310            | 271,770                       | \$68,197,000       | \$250                |
| Manitoba                  | 992,590         | 3,320                             | 57,240                        | 20,760                              | 81,320               | 17,640                        | \$4,021,000        | \$230                |
| Saskatchewan              | 847,680         | 3,730                             | 40,900                        | 15,120                              | 59,740               | 12,470                        | \$3,198,000        | \$260                |
| Alberta                   | 3,168,940       | 18,520                            | 183,850                       | 71,640                              | 274,010              | 57,980                        | \$15,544,000       | \$270                |
| British Columbia          | 3,917,420       | 44,580                            | 199,750                       | 113,920                             | 358,250              | 97,100                        | \$23,417,000       | \$240                |
| Northwest Territories     | 30,480          | 80                                | 3,370                         | 910                                 | 4,360                | 730                           | \$172,000          | \$230                |
| Yukon                     | 29,020          | 540                               | 3,010                         | 1,030                               | 4,580                | 860                           | \$206,000          | \$240                |
| Nunavut                   | 21,590          | 480                               | 3,270                         | 670                                 | 4,420                | 490                           | \$104,000          | \$210                |
| Non-resident              | 157,970         | 18,520                            | 14,770                        | 3,940                               | 37,220               | 3,090                         | \$944,000          | \$310                |
| Canada                    | 28,805,300      | 302,490                           | 1,616,470                     | 786,520                             | 2,705,470            | 671,220                       | \$141,292,000      | \$210                |

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