

T1 Filing Compliance (2020 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	38,620	570	1,420	1,300	3,290	1,090	\$184,000	\$170
10	A0B	17,050	220	570	590	1,380	480	\$102,000	\$210
10	A0C	10,640	140	290	290	710	240	\$65,000	\$270
10	A0E	18,800	220	430	490	1,140	400	\$69,000	\$170
10	A0G	30,040	320	650	700	1,660	600	\$96,000	\$160
10	A0H	15,010	190	330	330	850	280	\$53,000	\$190
10	A0J	6,790	70	120	120	310	100	\$16,000	\$160
10	A0K	22,140	190	510	510	1,200	440	\$87,000	\$200
10	A0L	6,470	60	210	180	450	140	\$31,000	\$220
10	A0M	5,110	20	50	60	130	40	\$4,000	\$110
10	A0N	12,120	170	210	250	630	220	\$41,000	\$180
10	A0P	9,350	140	660	310	1,110	240	\$43,000	\$180
10	A0R	1,930	10	130	40	180	30	\$3,000	\$120
10	A1A	22,580	300	1,090	660	2,050	550	\$127,000	\$230
10	A1B	14,980	250	660	490	1,400	420	\$114,000	\$270
10	A1C	9,750	250	460	420	1,130	370	\$71,000	\$190
10	A1E	21,240	440	1,010	810	2,260	700	\$144,000	\$200
10	A1G	4,440	60	240	190	490	170	\$32,000	\$200
10	A1H	4,460	50	270	160	470	140	\$41,000	\$290
10	A1K	9,550	80	480	340	900	290	\$58,000	\$200
10	A1L	16,150	140	880	600	1,630	510	\$119,000	\$240
10	A1M	6,290	70	340	220	620	190	\$38,000	\$200
10	A1N	18,390	240	830	700	1,760	570	\$107,000	\$190
10	A1S	5,360	60	260	190	510	160	\$31,000	\$190
10	A1V	9,470	100	310	300	710	270	\$92,000	\$350
10	A1W	8,830	90	450	330	870	270	\$55,000	\$200
10	A1X	12,020	210	650	470	1,330	400	\$71,000	\$180
10	A1Y	4,560	60	130	130	330	120	\$21,000	\$180
10	A2A	7,650	90	250	220	560	180	\$31,000	\$170
10	A2B	3,920	60	90	140	290	110	\$25,000	\$230
10	A2H	20,710	240	710	590	1,550	480	\$73,000	\$150
10	A2N	7,300	110	200	190	500	170	\$24,000	\$150
10	A2V	5,590	40	180	70	280	60	\$14,000	\$250
10	A5A	6,820	60	170	190	430	170	\$25,000	\$150
10	A8A	5,760	60	170	150	380	120	\$28,000	\$230
10	Total	419,880	5,380	15,410	12,720	33,510	10,700	\$2,136,000	\$200

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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 (\$)
11	C0A	37,490	480	1,730	1,410	3,610	1,180	\$237,000	\$200
11	C0B	24,540	250	940	860	2,060	740	\$149,000	\$200
11	C1A	20,820	310	830	710	1,840	620	\$118,000	\$190
11	C1B	10,750	130	540	360	1,020	300	\$68,000	\$230
11	C1C	3,850	30	160	140	330	120	\$18,000	\$150
11	C1E	9,660	110	380	240	730	200	\$35,000	\$170
11	C1N	14,180	160	540	500	1,190	420	\$114,000	\$270
11	Total	121,300	1,460	5,120	4,210	10,790	3,580	\$739,000	\$210

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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	2,210	30	120	140	280	120	\$49,000	\$410
12	B0E	21,180	380	930	650	1,960	550	\$96,000	\$180
12	B0H	8,170	170	480	300	940	250	\$65,000	\$260
12	B0J	33,290	450	1,230	1,050	2,730	900	\$205,000	\$230
12	B0K	29,060	580	1,360	1,050	2,980	890	\$160,000	\$180
12	B0L	2,000	50	80	70	200	60	\$7,000	\$120
12	B0M	13,670	270	550	490	1,310	420	\$66,000	\$160
12	B0N	31,790	520	1,480	1,220	3,220	1,010	\$194,000	\$190
12	B0P	32,820	540	1,560	1,160	3,270	980	\$175,000	\$180
12	B0R	4,950	70	120	110	310	100	\$18,000	\$190
12	B0S	14,790	290	560	480	1,330	400	\$77,000	\$190
12	B0T	12,510	170	330	320	820	270	\$62,000	\$230
12	B0V	4,880	90	160	160	420	140	\$21,000	\$150
12	B0W	23,680	260	690	500	1,450	430	\$84,000	\$200
12	B1A	12,170	240	400	490	1,130	410	\$79,000	\$190
12	B1B	1,060	10	30	40	80	30	\$4,000	\$110
12	B1C	1,480	10	40	40	90	30	\$5,000	\$150
12	B1E	1,320	30	50	70	140	50	\$13,000	\$240
12	B1G	1,520	40	50	60	150	50	\$15,000	\$290
12	B1H	7,700	200	340	340	880	300	\$45,000	\$150
12	B1J	940	20	40	20	80	0	\$0	\$0
12	B1K	2,620	40	90	90	220	80	\$26,000	\$330
12	B1L	3,990	60	190	150	400	130	\$32,000	\$250
12	B1M	1,040	20	40	30	90	20	\$5,000	\$230
12	B1N	4,610	110	210	200	520	180	\$30,000	\$170
12	B1P	12,510	280	510	440	1,220	390	\$80,000	\$200
12	B1R	3,540	50	170	120	340	100	\$20,000	\$200
12	B1S	6,590	130	260	190	580	160	\$52,000	\$320
12	B1T	310	0	20	10	40	10	\$3,000	\$270
12	B1V	4,840	110	220	230	550	190	\$30,000	\$160
12	B1W	2,060	160	70	60	290	60	\$3,000	\$60
12	B1X	700	20	50	40	100	30	\$5,000	\$150
12	B1Y	5,040	100	230	210	540	180	\$37,000	\$210
12	B2A	6,420	120	270	250	640	210	\$49,000	\$230
12	B2C	250	0	30	10	50	10	\$7,000	\$590
12	B2E	40	0	0	0	0	0	\$0	\$0
12	B2G	11,680	190	730	430	1,350	380	\$76,000	\$200
12	B2H	11,900	260	580	440	1,280	370	\$67,000	\$180
12	B2J	70	0	0	0	0	0	\$0	\$0
12	B2N	16,500	310	710	630	1,640	520	\$96,000	\$190
12	B2R	2,100	20	120	80	220	70	\$21,000	\$320
12	B2S	6,080	80	300	210	590	180	\$34,000	\$190
12	B2T	13,450	140	760	500	1,390	410	\$107,000	\$260
12	B2V	9,700	80	500	310	880	260	\$48,000	\$180
12	B2W	26,530	310	1,230	940	2,470	820	\$221,000	\$270
12	B2X	9,390	150	460	340	940	280	\$60,000	\$210

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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	11,820	210	570	420	1,210	360	\$72,000	\$200
12	B2Z	6,760	70	340	310	710	260	\$49,000	\$190
12	B3A	16,200	350	710	740	1,800	640	\$112,000	\$180
12	B3B	1,100	40	40	50	130	40	\$8,000	\$220
12	B3E	5,500	60	290	240	590	210	\$32,000	\$160
12	B3G	8,460	90	370	290	750	240	\$56,000	\$230
12	B3H	13,120	280	580	290	1,150	260	\$121,000	\$460
12	B3J	6,440	80	230	120	430	100	\$33,000	\$320
12	B3K	16,810	360	810	710	1,890	620	\$136,000	\$220
12	B3L	13,380	200	670	440	1,310	380	\$108,000	\$290
12	B3M	27,240	420	1,130	830	2,390	740	\$193,000	\$260
12	B3N	11,130	170	550	430	1,150	360	\$120,000	\$330
12	B3P	8,130	100	350	250	690	220	\$47,000	\$220
12	B3R	6,780	160	300	330	790	290	\$43,000	\$150
12	B3S	10,800	140	400	280	830	250	\$60,000	\$240
12	B3T	13,350	150	700	500	1,350	420	\$85,000	\$200
12	B3V	4,810	60	230	190	470	160	\$35,000	\$220
12	B3Z	13,550	120	680	460	1,270	390	\$91,000	\$230
12	B4A	14,810	220	760	500	1,480	440	\$133,000	\$300
12	B4B	12,790	140	660	390	1,180	340	\$112,000	\$330
12	B4C	14,510	190	700	590	1,480	510	\$105,000	\$210
12	B4E	14,680	150	700	570	1,420	480	\$264,000	\$550
12	B4G	3,960	40	220	170	420	140	\$35,000	\$240
12	B4H	10,840	220	450	390	1,060	330	\$52,000	\$160
12	B4N	14,330	260	660	540	1,460	470	\$89,000	\$190
12	B4P	6,460	130	330	210	670	180	\$32,000	\$180
12	B4R	2,320	30	140	80	250	70	\$9,000	\$140
12	B4V	17,080	210	510	440	1,160	380	\$78,000	\$210
12	B5A	13,340	260	440	410	1,110	340	\$69,000	\$200
12	B6L	10,360	90	440	370	910	330	\$71,000	\$220
12	B9A	3,650	60	220	150	430	130	\$22,000	\$180
12	Total	757,660	12,170	33,480	26,340	71,980	22,500	\$5,022,000	\$220

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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 (\$)
13	E1A	36,510	370	1,360	980	2,700	820	\$184,000	\$220
13	E1B	16,300	140	760	500	1,400	400	\$69,000	\$170
13	E1C	19,250	360	760	710	1,830	630	\$102,000	\$160
13	E1E	8,880	100	400	320	830	280	\$62,000	\$220
13	E1G	18,750	180	800	520	1,500	440	\$77,000	\$170
13	E1H	6,340	70	250	210	530	190	\$50,000	\$270
13	E1J	2,910	30	130	100	250	80	\$21,000	\$260
13	E1N	9,120	120	340	260	710	220	\$47,000	\$220
13	E1V	11,060	180	470	370	1,020	320	\$67,000	\$210
13	E1W	6,050	60	140	100	300	80	\$18,000	\$220
13	E1X	12,150	110	220	230	560	200	\$27,000	\$140
13	E2A	14,590	230	430	320	980	260	\$48,000	\$190
13	E2E	15,730	120	660	340	1,120	290	\$91,000	\$310
13	E2G	4,040	40	150	100	280	80	\$22,000	\$270
13	E2H	3,710	60	170	90	320	80	\$15,000	\$180
13	E2J	12,570	150	480	410	1,030	340	\$52,000	\$150
13	E2K	13,420	230	510	450	1,190	390	\$68,000	\$170
13	E2L	6,230	180	260	240	670	200	\$34,000	\$170
13	E2M	14,810	170	620	420	1,220	350	\$66,000	\$190
13	E2N	3,560	40	200	130	360	110	\$17,000	\$150
13	E2P	1,050	10	30	40	80	30	\$4,000	\$140
13	E2R	0	0	0	0	0	0	\$0	\$0
13	E2S	5,440	70	250	160	470	140	\$30,000	\$220
13	E2V	10,720	80	470	280	820	240	\$50,000	\$210
13	E3A	22,650	360	970	730	2,050	620	\$132,000	\$210
13	E3B	29,220	330	1,210	830	2,370	720	\$161,000	\$220
13	E3C	9,620	70	420	240	730	200	\$50,000	\$250
13	E3E	3,520	40	170	90	300	70	\$14,000	\$190
13	E3G	6,590	70	280	190	540	170	\$37,000	\$220
13	E3L	7,000	130	260	240	620	200	\$28,000	\$140
13	E3N	11,330	150	320	250	720	200	\$24,000	\$120
13	E3V	10,110	130	250	210	590	180	\$24,000	\$140
13	E3Y	6,050	50	100	80	230	60	\$15,000	\$240
13	E3Z	3,480	40	60	40	150	30	\$5,000	\$150
13	E4A	2,570	40	70	50	160	40	\$6,000	\$140
13	E4B	3,490	40	110	90	250	80	\$10,000	\$120
13	E4C	1,780	40	70	50	160	50	\$12,000	\$270
13	E4E	7,300	80	240	170	490	150	\$32,000	\$210
13	E4G	2,120	30	90	60	190	60	\$10,000	\$170
13	E4H	3,340	50	150	90	290	80	\$10,000	\$130
13	E4J	3,830	40	150	110	300	90	\$15,000	\$170
13	E4K	4,740	40	150	120	310	100	\$12,000	\$120
13	E4L	6,000	80	290	170	530	150	\$41,000	\$270
13	E4M	1,590	40	80	50	170	50	\$7,000	\$140
13	E4N	3,650	20	110	60	190	50	\$17,000	\$320
13	E4P	13,140	120	360	290	760	240	\$45,000	\$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 (\$)
13	E4R	5,780	30	140	160	340	150	\$25,000	\$170
13	E4S	6,380	70	160	160	380	130	\$21,000	\$160
13	E4T	1,790	30	80	70	180	60	\$7,000	\$120
13	E4V	3,720	30	120	90	240	70	\$11,000	\$150
13	E4W	6,820	150	260	190	600	160	\$35,000	\$220
13	E4X	2,580	30	80	70	190	60	\$13,000	\$220
13	E4Y	2,700	30	50	60	130	50	\$6,000	\$110
13	E4Z	4,540	60	190	150	400	120	\$20,000	\$160
13	E5A	1,420	30	50	50	130	30	\$5,000	\$140
13	E5B	2,550	30	110	70	210	60	\$13,000	\$230
13	E5C	3,410	50	150	110	310	90	\$28,000	\$310
13	E5E	650	10	40	40	90	40	\$12,000	\$350
13	E5G	2,020	20	70	50	140	40	\$8,000	\$210
13	E5H	2,330	30	100	60	200	50	\$6,000	\$130
13	E5J	1,560	10	70	50	130	40	\$7,000	\$190
13	E5K	5,660	60	260	160	480	130	\$23,000	\$180
13	E5L	2,260	30	80	60	170	60	\$8,000	\$150
13	E5M	1,650	30	70	50	150	40	\$4,000	\$100
13	E5N	9,430	100	440	250	780	200	\$26,000	\$130
13	E5P	2,060	30	90	50	170	40	\$11,000	\$270
13	E5R	1,240	0	40	40	80	30	\$7,000	\$230
13	E5S	1,480	10	80	50	140	40	\$11,000	\$260
13	E5T	2,440	30	110	60	200	40	\$12,000	\$340
13	E5V	580	0	30	20	50	10	\$3,000	\$260
13	E6A	980	10	50	30	90	30	\$4,000	\$170
13	E6B	1,230	20	50	60	130	40	\$7,000	\$160
13	E6C	1,660	30	70	60	150	40	\$9,000	\$190
13	E6E	1,140	20	50	50	110	40	\$4,000	\$100
13	E6G	2,120	30	90	70	190	60	\$9,000	\$140
13	E6H	980	20	40	40	100	30	\$6,000	\$190
13	E6J	1,010	20	20	40	80	30	\$3,000	\$90
13	E6K	2,990	60	150	90	300	80	\$14,000	\$180
13	E6L	3,740	50	160	120	320	100	\$31,000	\$320
13	E7A	3,120	20	60	60	140	50	\$5,000	\$110
13	E7B	4,930	70	110	80	260	70	\$11,000	\$150
13	E7C	4,320	70	150	110	330	90	\$11,000	\$120
13	E7E	3,520	40	80	80	190	70	\$15,000	\$220
13	E7G	3,140	50	80	80	200	70	\$13,000	\$180
13	E7H	4,380	80	180	120	380	100	\$12,000	\$130
13	E7J	1,540	30	80	60	170	50	\$5,000	\$100
13	E7K	1,900	20	70	50	150	40	\$5,000	\$130
13	E7L	4,190	60	170	150	370	130	\$18,000	\$140
13	E7M	8,140	120	310	210	650	180	\$47,000	\$260
13	E7N	2,410	40	90	90	210	80	\$15,000	\$190
13	E7P	2,820	40	110	100	250	90	\$12,000	\$150
13	E8A	3,080	40	130	80	250	70	\$7,000	\$100

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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 (\$)
13	E8B	1,990	30	80	80	180	70	\$9,000	\$120
13	E8C	2,900	50	90	50	190	40	\$4,000	\$90
13	E8E	4,400	50	120	80	250	70	\$14,000	\$190
13	E8G	2,260	40	50	70	160	60	\$8,000	\$130
13	E8J	4,840	30	120	100	240	90	\$11,000	\$120
13	E8K	7,420	60	160	130	350	120	\$13,000	\$110
13	E8L	2,060	20	50	40	120	40	\$4,000	\$100
13	E8M	1,790	20	30	20	70	20	\$3,000	\$130
13	E8N	2,120	20	40	30	90	30	\$4,000	\$130
13	E8P	3,040	30	60	60	150	50	\$8,000	\$160
13	E8R	2,870	30	50	50	130	40	\$5,000	\$120
13	E8S	4,060	50	80	70	200	50	\$10,000	\$190
13	E8T	5,110	50	100	80	220	60	\$11,000	\$180
13	E9A	1,990	10	70	50	140	40	\$13,000	\$290
13	E9B	1,900	40	80	80	200	70	\$12,000	\$180
13	E9C	1,820	40	70	60	170	60	\$7,000	\$130
13	E9E	3,080	40	120	100	260	80	\$14,000	\$180
13	E9G	4,340	110	150	90	340	70	\$9,000	\$130
13	E9H	2,680	20	50	50	120	40	\$5,000	\$140
13	Total	615,290	7,620	22,470	16,660	46,740	14,120	\$2,673,000	\$190

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24	G0A	66,650	620	2,130	1,560	4,310	1,350	\$114,000	\$80
24	G0C	40,290	760	1,290	1,020	3,070	870	\$67,000	\$80
24	G0E	4,050	60	100	110	270	90	\$7,000	\$80
24	G0G	13,530	630	790	260	1,680	190	\$15,000	\$80
24	G0H	8,040	410	370	260	1,040	210	\$12,000	\$60
24	G0J	24,030	360	720	580	1,650	490	\$32,000	\$70
24	G0K	9,520	90	290	230	610	200	\$17,000	\$80
24	G0L	49,770	410	1,010	680	2,090	580	\$42,000	\$70
24	G0M	28,060	270	630	490	1,400	430	\$23,000	\$50
24	G0N	16,270	150	290	230	670	200	\$15,000	\$70
24	G0P	5,470	60	180	100	340	90	\$9,000	\$110
24	G0R	69,540	550	1,360	1,000	2,900	870	\$65,000	\$80
24	G0S	56,400	460	1,570	1,020	3,060	870	\$65,000	\$70
24	G0T	11,760	110	240	200	540	170	\$11,000	\$70
24	G0V	14,770	100	360	330	780	280	\$18,000	\$60
24	G0W	27,870	1,390	1,180	550	3,120	440	\$36,000	\$80
24	G0X	48,460	740	1,650	1,140	3,530	970	\$70,000	\$70
24	G0Y	7,760	80	130	110	320	90	\$5,000	\$60
24	G0Z	7,190	80	200	150	430	130	\$9,000	\$70
24	G1A	0	0	0	0	0	0	\$0	\$0
24	G1B	13,370	60	430	270	760	250	\$20,000	\$80
24	G1C	30,230	200	870	590	1,660	510	\$35,000	\$70
24	G1E	22,330	250	860	710	1,820	620	\$49,000	\$80
24	G1G	19,940	160	670	450	1,290	400	\$31,000	\$80
24	G1H	24,690	300	840	720	1,850	640	\$42,000	\$70
24	G1J	18,040	370	830	660	1,860	580	\$41,000	\$70
24	G1K	14,480	330	660	540	1,530	480	\$35,000	\$70
24	G1L	17,170	320	870	660	1,850	590	\$37,000	\$60
24	G1M	16,240	240	600	490	1,330	430	\$26,000	\$60
24	G1N	6,460	120	350	300	760	270	\$18,000	\$70
24	G1P	13,150	140	480	330	950	300	\$20,000	\$70
24	G1R	13,020	200	660	390	1,240	360	\$37,000	\$100
24	G1S	21,130	230	880	390	1,500	330	\$34,000	\$100
24	G1T	5,750	40	200	90	330	70	\$9,000	\$130
24	G1V	16,900	190	790	320	1,310	280	\$40,000	\$140
24	G1W	17,710	170	710	310	1,180	270	\$36,000	\$130
24	G1X	21,330	170	750	410	1,330	370	\$27,000	\$70
24	G1Y	10,690	50	320	130	500	120	\$23,000	\$190
24	G2A	12,360	120	450	300	870	250	\$26,000	\$100
24	G2B	19,960	150	650	400	1,200	350	\$26,000	\$80
24	G2C	10,030	60	310	180	550	160	\$10,000	\$70
24	G2E	17,510	120	560	290	970	260	\$20,000	\$80
24	G2G	8,920	50	280	160	490	140	\$9,000	\$60
24	G2J	2,700	10	90	60	160	60	\$4,000	\$60
24	G2K	10,540	40	300	180	520	160	\$15,000	\$100
24	G2L	11,850	80	390	230	710	220	\$27,000	\$120

T1 Filing Compliance (2020 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	G2M	4,260	30	160	90	280	70	\$9,000	\$120
24	G2N	6,470	40	240	190	470	170	\$26,000	\$150
24	G3A	16,700	80	540	250	870	220	\$23,000	\$100
24	G3B	6,450	30	280	150	460	130	\$21,000	\$170
24	G3C	7,600	50	310	240	600	210	\$22,000	\$110
24	G3E	12,400	60	430	250	730	220	\$20,000	\$90
24	G3G	7,890	60	320	220	590	190	\$15,000	\$80
24	G3H	7,820	50	230	130	420	120	\$18,000	\$150
24	G3J	8,050	50	360	230	640	200	\$14,000	\$70
24	G3K	14,880	100	590	350	1,040	290	\$20,000	\$70
24	G3L	8,970	70	240	190	500	160	\$17,000	\$100
24	G3M	5,710	60	160	120	340	110	\$8,000	\$70
24	G3N	8,100	60	350	230	640	200	\$12,000	\$60
24	G3S	4,400	20	200	130	350	110	\$10,000	\$90
24	G3Z	6,250	30	110	100	240	90	\$6,000	\$70
24	G4A	2,560	10	30	50	100	50	\$3,000	\$70
24	G4R	15,200	360	710	420	1,490	360	\$38,000	\$110
24	G4S	3,930	30	130	100	260	80	\$7,000	\$80
24	G4T	11,180	100	390	140	630	130	\$9,000	\$70
24	G4V	5,370	110	160	180	440	150	\$11,000	\$70
24	G4W	11,870	140	300	240	670	200	\$11,000	\$60
24	G4X	12,490	110	310	250	670	220	\$18,000	\$80
24	G4Z	7,590	50	290	220	560	200	\$11,000	\$60
24	G5A	7,070	40	90	110	250	100	\$7,000	\$80
24	G5B	4,730	40	200	130	360	110	\$9,000	\$80
24	G5C	9,330	80	340	240	660	210	\$20,000	\$100
24	G5H	5,540	90	130	150	370	120	\$8,000	\$60
24	G5J	5,100	60	150	80	290	70	\$5,000	\$70
24	G5L	24,340	270	830	520	1,620	460	\$37,000	\$80
24	G5M	7,120	40	250	140	420	120	\$7,000	\$60
24	G5N	6,820	40	210	140	380	120	\$9,000	\$80
24	G5R	16,640	100	380	260	740	230	\$25,000	\$110
24	G5T	2,460	20	40	30	90	30	\$3,000	\$100
24	G5V	9,600	90	230	180	510	160	\$7,000	\$50
24	G5X	5,060	50	130	100	290	90	\$7,000	\$90
24	G5Y	19,380	250	430	410	1,090	370	\$22,000	\$60
24	G5Z	5,900	50	140	80	280	70	\$4,000	\$50
24	G6A	1,950	20	60	30	100	0	\$0	\$0
24	G6B	6,980	60	120	80	250	70	\$6,000	\$80
24	G6C	6,190	30	170	110	310	90	\$9,000	\$90
24	G6E	10,740	70	270	150	490	140	\$13,000	\$100
24	G6G	16,810	140	410	280	830	240	\$16,000	\$70
24	G6H	5,960	60	130	90	280	80	\$4,000	\$50
24	G6J	8,440	60	260	150	470	130	\$9,000	\$70
24	G6K	6,500	30	220	90	350	80	\$6,000	\$70
24	G6L	12,610	120	330	230	680	210	\$10,000	\$50

T1 Filing Compliance (2020 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	G6P	24,680	420	590	470	1,480	420	\$24,000	\$60
24	G6R	3,680	20	80	50	150	40	\$4,000	\$90
24	G6S	4,340	30	100	60	180	50	\$4,000	\$80
24	G6T	8,710	60	210	150	420	130	\$7,000	\$50
24	G6V	27,060	290	740	490	1,530	420	\$36,000	\$90
24	G6W	20,430	150	560	380	1,090	340	\$25,000	\$80
24	G6X	7,580	50	220	170	450	160	\$10,000	\$60
24	G6Y	5,260	20	130	90	240	80	\$6,000	\$70
24	G6Z	19,150	100	560	340	990	300	\$21,000	\$70
24	G7A	19,420	100	590	320	1,000	290	\$24,000	\$80
24	G7B	14,560	140	420	320	880	280	\$33,000	\$120
24	G7G	13,550	90	310	250	660	230	\$18,000	\$80
24	G7H	23,590	210	540	380	1,130	330	\$26,000	\$80
24	G7J	12,000	140	300	240	670	200	\$12,000	\$60
24	G7K	620	0	20	10	40	0	\$0	\$0
24	G7N	5,110	40	120	80	240	70	\$7,000	\$100
24	G7P	5,950	30	140	120	290	100	\$7,000	\$70
24	G7S	15,890	90	360	230	670	190	\$16,000	\$80
24	G7T	1,140	0	30	30	60	20	\$4,000	\$170
24	G7X	21,090	220	510	450	1,170	380	\$29,000	\$80
24	G7Y	560	0	10	20	30	0	\$0	\$0
24	G7Z	2,260	0	50	30	80	0	\$0	\$0
24	G8A	4,950	30	110	80	220	70	\$4,000	\$60
24	G8B	18,470	160	340	330	820	270	\$19,000	\$70
24	G8C	3,610	0	70	30	100	30	\$2,000	\$90
24	G8E	3,130	30	50	50	130	50	\$3,000	\$60
24	G8G	3,260	30	60	50	130	40	\$3,000	\$70
24	G8H	8,240	70	160	100	330	90	\$6,000	\$70
24	G8J	3,370	30	70	40	130	0	\$0	\$0
24	G8K	8,440	40	170	100	310	90	\$6,000	\$70
24	G8L	12,060	230	410	270	910	240	\$18,000	\$70
24	G8M	4,280	50	120	70	240	60	\$9,000	\$150
24	G8N	2,080	20	40	30	90	0	\$0	\$0
24	G8P	5,810	60	210	90	360	70	\$6,000	\$80
24	G8T	22,840	410	930	660	1,990	560	\$36,000	\$60
24	G8V	8,070	70	330	190	590	180	\$12,000	\$70
24	G8W	9,010	80	300	230	610	200	\$14,000	\$70
24	G8Y	27,370	360	1,230	680	2,280	610	\$42,000	\$70
24	G8Z	10,870	200	600	350	1,140	320	\$22,000	\$70
24	G9A	16,040	450	710	650	1,800	580	\$36,000	\$60
24	G9B	14,990	140	630	410	1,180	350	\$34,000	\$100
24	G9C	2,970	20	140	90	250	80	\$4,000	\$60
24	G9H	10,930	120	390	240	740	210	\$12,000	\$60
24	G9N	13,320	260	380	370	1,010	320	\$21,000	\$70
24	G9P	9,870	80	230	170	480	140	\$10,000	\$70
24	G9R	1,850	10	40	30	90	0	\$0	\$0

T1 Filing Compliance (2020 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	G9T	13,310	190	420	320	930	270	\$17,000	\$60
24	G9X	8,850	110	290	230	630	200	\$17,000	\$90
24	H0M	1,250	250	130	40	420	0	\$0	\$0
24	H1A	26,540	420	1,120	800	2,340	700	\$52,000	\$70
24	H1B	16,040	270	690	600	1,560	510	\$60,000	\$120
24	H1C	11,130	200	550	470	1,220	390	\$28,000	\$70
24	H1E	35,260	720	1,470	1,220	3,410	1,080	\$81,000	\$80
24	H1G	37,410	1,170	1,940	1,730	4,840	1,500	\$100,000	\$70
24	H1H	28,250	900	1,500	1,310	3,700	1,130	\$87,000	\$80
24	H1J	8,640	150	350	280	770	250	\$25,000	\$100
24	H1K	27,730	530	1,300	880	2,720	780	\$62,000	\$80
24	H1L	26,470	580	1,310	1,010	2,910	880	\$76,000	\$90
24	H1M	24,030	430	970	680	2,080	610	\$56,000	\$90
24	H1N	18,900	390	810	580	1,780	510	\$38,000	\$70
24	H1P	14,170	260	560	430	1,250	390	\$56,000	\$140
24	H1R	23,580	560	970	850	2,380	760	\$58,000	\$80
24	H1S	20,690	500	860	730	2,090	660	\$58,000	\$90
24	H1T	24,480	640	1,060	740	2,440	650	\$64,000	\$100
24	H1V	16,820	410	880	680	1,970	600	\$49,000	\$80
24	H1W	22,700	520	1,240	970	2,730	860	\$70,000	\$80
24	H1X	23,500	530	1,310	830	2,660	740	\$69,000	\$90
24	H1Y	22,100	400	1,240	750	2,390	680	\$67,000	\$100
24	H1Z	26,350	890	1,380	1,140	3,410	980	\$59,000	\$60
24	H2A	14,940	430	800	560	1,790	500	\$39,000	\$80
24	H2B	13,620	360	700	470	1,530	410	\$35,000	\$90
24	H2C	13,910	260	710	370	1,340	330	\$45,000	\$140
24	H2E	18,250	430	990	660	2,080	600	\$49,000	\$80
24	H2G	16,920	360	1,010	640	2,010	580	\$44,000	\$80
24	H2H	11,020	180	740	460	1,380	410	\$35,000	\$90
24	H2J	20,170	300	1,270	660	2,240	610	\$71,000	\$120
24	H2K	22,090	530	1,270	870	2,660	770	\$96,000	\$120
24	H2L	20,440	500	1,110	720	2,330	640	\$92,000	\$140
24	H2M	14,860	290	650	430	1,370	380	\$34,000	\$90
24	H2N	5,140	150	270	190	610	170	\$15,000	\$90
24	H2P	11,220	170	670	340	1,170	300	\$26,000	\$90
24	H2R	17,920	310	1,010	550	1,870	490	\$40,000	\$80
24	H2S	21,270	410	1,310	750	2,460	670	\$63,000	\$90
24	H2T	12,450	340	800	440	1,580	400	\$57,000	\$140
24	H2V	21,940	840	1,820	820	3,480	690	\$113,000	\$160
24	H2W	8,000	200	530	290	1,020	250	\$30,000	\$120
24	H2X	15,100	600	850	450	1,890	400	\$69,000	\$170
24	H2Y	3,080	70	160	130	360	110	\$22,000	\$190
24	H2Z	2,620	80	100	80	260	60	\$35,000	\$550
24	H3A	3,270	150	150	60	360	50	\$17,000	\$330
24	H3B	15,140	120	80	50	250	50	\$20,000	\$420
24	H3C	13,120	240	680	400	1,310	360	\$60,000	\$170

T1 Filing Compliance (2020 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	H3E	16,990	330	670	400	1,390	350	\$128,000	\$370
24	H3G	7,790	300	400	180	870	160	\$102,000	\$630
24	H3H	15,500	590	910	380	1,870	320	\$26,000	\$80
24	H3J	8,870	310	460	270	1,040	240	\$27,000	\$110
24	H3K	11,530	350	630	470	1,440	410	\$50,000	\$120
24	H3L	15,890	310	770	440	1,510	380	\$35,000	\$90
24	H3M	12,280	310	500	350	1,160	320	\$30,000	\$90
24	H3N	23,390	1,060	1,240	880	3,180	790	\$50,000	\$60
24	H3P	7,780	170	280	160	600	140	\$41,000	\$290
24	H3R	7,640	140	310	160	600	140	\$30,000	\$220
24	H3S	24,890	760	1,340	730	2,830	660	\$78,000	\$120
24	H3T	9,420	310	600	250	1,160	210	\$17,000	\$80
24	H3V	5,430	180	340	150	670	130	\$17,000	\$130
24	H3W	23,700	610	1,060	700	2,370	630	\$63,000	\$100
24	H3X	18,490	450	850	520	1,830	460	\$56,000	\$120
24	H3Y	7,460	100	180	110	380	100	\$51,000	\$520
24	H3Z	9,220	230	340	240	810	210	\$91,000	\$430
24	H4A	20,050	450	1,160	700	2,300	630	\$87,000	\$140
24	H4B	15,890	480	840	460	1,780	410	\$79,000	\$190
24	H4C	12,720	290	730	540	1,560	470	\$45,000	\$100
24	H4E	23,490	600	1,290	950	2,830	860	\$68,000	\$80
24	H4G	22,900	520	1,300	820	2,640	720	\$65,000	\$90
24	H4H	14,990	350	840	630	1,820	540	\$62,000	\$120
24	H4J	13,410	400	640	460	1,500	410	\$36,000	\$90
24	H4K	9,020	190	340	220	750	190	\$34,000	\$180
24	H4L	28,630	710	1,300	760	2,770	670	\$71,000	\$110
24	H4M	9,690	230	450	340	1,020	300	\$26,000	\$90
24	H4N	23,030	700	1,000	640	2,340	560	\$51,000	\$90
24	H4P	6,920	170	310	180	660	150	\$13,000	\$90
24	H4R	23,220	500	990	640	2,130	560	\$104,000	\$180
24	H4S	490	20	20	0	40	0	\$0	\$0
24	H4T	70	0	0	0	10	0	\$0	\$0
24	H4V	15,820	420	820	520	1,760	460	\$37,000	\$80
24	H4W	19,970	550	850	560	1,950	490	\$79,000	\$160
24	H4X	5,030	100	250	180	530	160	\$33,000	\$210
24	H4Z	20	0	0	0	0	0	\$0	\$0
24	H5A	0	0	0	0	0	0	\$0	\$0
24	H5B	70	0	0	0	0	0	\$0	\$0
24	H7A	16,430	290	760	620	1,670	540	\$52,000	\$100
24	H7B	2,210	30	120	90	230	70	\$5,000	\$60
24	H7C	6,390	100	270	240	620	210	\$19,000	\$90
24	H7E	21,500	270	850	600	1,710	510	\$58,000	\$110
24	H7G	17,200	350	770	600	1,710	520	\$45,000	\$90
24	H7H	10,680	130	440	340	910	290	\$23,000	\$80
24	H7J	1,770	40	60	50	150	40	\$5,000	\$120
24	H7K	18,200	210	710	460	1,380	390	\$34,000	\$90

T1 Filing Compliance (2020 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	H7L	29,450	340	1,220	770	2,330	670	\$61,000	\$90
24	H7M	23,420	310	830	630	1,770	540	\$39,000	\$70
24	H7N	34,610	700	1,470	1,210	3,390	1,070	\$78,000	\$70
24	H7P	29,080	360	1,150	800	2,310	680	\$68,000	\$100
24	H7R	23,510	370	990	810	2,170	710	\$64,000	\$90
24	H7S	6,110	160	270	190	620	170	\$16,000	\$100
24	H7T	22,120	430	820	720	1,970	630	\$50,000	\$80
24	H7V	19,190	520	740	660	1,920	580	\$37,000	\$60
24	H7W	34,390	850	1,300	1,270	3,420	1,110	\$92,000	\$80
24	H7X	21,410	360	910	680	1,950	590	\$75,000	\$130
24	H7Y	7,510	100	390	230	720	210	\$23,000	\$110
24	H8N	26,380	630	1,330	940	2,890	820	\$69,000	\$80
24	H8P	18,030	390	860	670	1,920	590	\$70,000	\$120
24	H8R	23,710	600	1,370	1,060	3,020	920	\$74,000	\$80
24	H8S	19,250	480	970	750	2,200	650	\$56,000	\$90
24	H8T	11,680	180	520	320	1,020	270	\$28,000	\$110
24	H8Y	14,950	360	760	540	1,660	470	\$34,000	\$70
24	H8Z	12,120	260	590	470	1,310	400	\$34,000	\$80
24	H9A	12,210	240	490	330	1,060	280	\$33,000	\$120
24	H9B	16,900	390	720	620	1,730	540	\$49,000	\$90
24	H9C	9,440	160	400	270	830	230	\$26,000	\$110
24	H9E	2,460	50	110	70	220	60	\$7,000	\$130
24	H9G	12,450	240	540	410	1,190	350	\$29,000	\$80
24	H9H	20,090	420	890	590	1,900	510	\$48,000	\$90
24	H9J	17,250	300	830	530	1,660	460	\$48,000	\$100
24	H9K	6,840	90	330	180	600	150	\$12,000	\$80
24	H9P	3,140	50	170	120	340	100	\$8,000	\$80
24	H9R	19,950	310	930	510	1,750	460	\$47,000	\$100
24	H9S	18,420	310	730	530	1,570	470	\$48,000	\$100
24	H9W	15,090	240	600	350	1,190	320	\$58,000	\$180
24	H9X	7,600	130	300	180	620	160	\$16,000	\$100
24	J0A	15,210	170	380	210	750	180	\$11,000	\$60
24	J0B	52,070	590	1,480	970	3,050	850	\$80,000	\$90
24	J0C	18,460	200	590	430	1,220	370	\$30,000	\$80
24	J0E	41,220	450	1,220	960	2,630	840	\$103,000	\$120
24	J0G	15,320	180	370	350	900	300	\$24,000	\$80
24	J0H	41,930	410	1,190	880	2,490	760	\$62,000	\$80
24	J0J	34,140	420	1,110	880	2,410	760	\$56,000	\$70
24	J0K	118,780	2,050	3,530	3,190	8,760	2,790	\$204,000	\$70
24	J0L	67,010	1,320	2,230	1,690	5,230	1,460	\$112,000	\$80
24	J0M	13,850	2,160	3,440	1,520	7,130	1,160	\$73,000	\$60
24	J0N	39,490	540	1,540	1,210	3,290	1,050	\$89,000	\$80
24	J0P	33,510	410	1,280	970	2,650	840	\$81,000	\$100
24	J0R	31,950	390	1,220	950	2,560	840	\$111,000	\$130
24	J0S	26,870	440	840	730	2,010	630	\$39,000	\$60
24	J0T	40,700	680	1,490	1,360	3,520	1,160	\$108,000	\$90

T1 Filing Compliance (2020 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	J0V	21,750	400	800	630	1,830	530	\$48,000	\$90
24	J0W	13,850	230	410	290	930	240	\$18,000	\$70
24	J0X	36,320	610	1,420	1,130	3,160	960	\$101,000	\$110
24	J0Y	22,180	620	900	450	1,980	370	\$36,000	\$100
24	J0Z	27,150	450	970	560	1,970	480	\$35,000	\$70
24	J1A	7,560	50	120	80	250	70	\$5,000	\$70
24	J1C	5,350	40	130	100	260	80	\$7,000	\$90
24	J1E	19,530	270	500	380	1,150	330	\$25,000	\$80
24	J1G	15,840	210	350	280	840	240	\$16,000	\$60
24	J1H	21,100	440	730	610	1,790	520	\$36,000	\$70
24	J1J	12,140	130	330	210	670	180	\$20,000	\$110
24	J1K	5,410	60	190	90	340	80	\$5,000	\$60
24	J1L	13,210	110	280	150	540	130	\$18,000	\$140
24	J1M	4,390	70	160	80	310	70	\$6,000	\$80
24	J1N	27,130	180	760	520	1,460	450	\$39,000	\$90
24	J1R	8,470	40	240	150	430	130	\$13,000	\$100
24	J1S	6,250	70	140	120	320	110	\$8,000	\$80
24	J1T	6,350	70	150	120	330	100	\$13,000	\$130
24	J1X	27,730	220	660	580	1,470	520	\$43,000	\$80
24	J1Z	4,430	50	170	120	340	100	\$6,000	\$60
24	J2A	9,500	90	370	270	730	230	\$14,000	\$60
24	J2B	25,200	480	970	720	2,160	620	\$35,000	\$60
24	J2C	25,170	300	690	480	1,470	410	\$30,000	\$70
24	J2E	3,550	50	110	110	260	100	\$8,000	\$80
24	J2G	23,310	320	600	530	1,450	460	\$40,000	\$90
24	J2H	17,990	130	390	290	810	250	\$22,000	\$90
24	J2J	14,830	120	360	290	760	260	\$19,000	\$70
24	J2K	14,310	170	390	320	880	270	\$20,000	\$70
24	J2L	8,820	60	290	190	540	170	\$36,000	\$220
24	J2M	5,900	30	150	100	290	90	\$6,000	\$70
24	J2N	7,660	80	230	200	510	170	\$15,000	\$90
24	J2R	8,500	30	180	140	360	120	\$21,000	\$170
24	J2S	23,880	290	580	500	1,370	440	\$29,000	\$70
24	J2T	14,000	110	300	270	670	230	\$18,000	\$80
24	J2W	23,130	150	630	450	1,230	390	\$33,000	\$80
24	J2X	15,940	170	490	400	1,060	340	\$22,000	\$70
24	J2Y	4,550	30	140	110	280	100	\$7,000	\$70
24	J3A	7,770	80	170	170	430	150	\$11,000	\$70
24	J3B	26,560	380	900	860	2,140	750	\$47,000	\$60
24	J3E	24,460	150	760	490	1,400	430	\$47,000	\$110
24	J3G	26,540	170	830	580	1,590	510	\$96,000	\$190
24	J3H	21,580	160	660	430	1,240	370	\$51,000	\$140
24	J3L	40,930	360	1,580	1,050	2,990	910	\$119,000	\$130
24	J3M	8,540	80	280	240	600	210	\$13,000	\$60
24	J3N	13,240	70	440	280	790	250	\$17,000	\$70
24	J3P	21,160	220	410	400	1,030	350	\$31,000	\$90

T1 Filing Compliance (2020 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	J3R	11,920	140	320	260	720	220	\$16,000	\$70
24	J3T	7,000	60	170	120	350	110	\$6,000	\$60
24	J3V	21,170	150	730	410	1,290	360	\$52,000	\$150
24	J3X	17,090	100	520	320	940	280	\$24,000	\$90
24	J3Y	52,370	610	2,040	1,510	4,160	1,300	\$98,000	\$80
24	J3Z	4,350	60	180	120	360	100	\$7,000	\$70
24	J4B	34,960	230	1,090	600	1,910	540	\$96,000	\$180
24	J4G	8,110	90	340	230	670	210	\$19,000	\$90
24	J4H	12,660	210	480	360	1,050	310	\$31,000	\$100
24	J4J	23,660	490	1,070	840	2,400	720	\$58,000	\$80
24	J4K	20,430	480	960	840	2,280	730	\$59,000	\$80
24	J4L	24,530	470	1,040	850	2,360	740	\$50,000	\$70
24	J4M	10,230	100	380	240	720	0	\$0	\$0
24	J4N	9,480	90	280	180	550	170	\$18,000	\$110
24	J4P	8,730	130	330	220	670	190	\$22,000	\$120
24	J4R	8,380	130	330	220	690	200	\$22,000	\$110
24	J4S	5,140	60	160	110	320	90	\$12,000	\$130
24	J4T	14,660	250	680	650	1,580	560	\$42,000	\$80
24	J4V	13,470	240	680	440	1,350	380	\$30,000	\$80
24	J4W	14,750	310	600	480	1,380	430	\$44,000	\$100
24	J4X	15,520	270	440	310	1,020	270	\$31,000	\$120
24	J4Y	19,720	340	790	530	1,660	450	\$47,000	\$100
24	J4Z	21,600	410	970	740	2,120	650	\$69,000	\$110
24	J5A	22,850	190	870	550	1,600	470	\$46,000	\$100
24	J5B	6,450	60	240	170	470	150	\$14,000	\$90
24	J5C	13,470	120	480	410	1,010	350	\$27,000	\$80
24	J5J	13,260	190	570	530	1,300	470	\$38,000	\$80
24	J5K	12,850	120	530	460	1,120	400	\$38,000	\$100
24	J5L	17,560	170	670	590	1,430	510	\$39,000	\$80
24	J5M	16,820	280	740	750	1,760	640	\$50,000	\$80
24	J5N	120	0	20	0	40	0	\$0	\$0
24	J5R	38,330	380	1,370	870	2,620	760	\$80,000	\$110
24	J5T	11,240	130	360	340	830	290	\$16,000	\$60
24	J5V	6,180	110	110	130	340	120	\$7,000	\$60
24	J5W	20,480	160	750	600	1,510	520	\$45,000	\$90
24	J5X	6,840	100	250	200	540	160	\$11,000	\$70
24	J5Y	23,190	230	910	630	1,770	540	\$138,000	\$260
24	J5Z	22,350	220	850	640	1,700	540	\$42,000	\$80
24	J6A	28,470	300	880	740	1,910	640	\$49,000	\$80
24	J6E	37,640	460	850	760	2,070	650	\$50,000	\$80
24	J6J	19,280	330	810	700	1,840	590	\$41,000	\$70
24	J6K	19,730	310	780	660	1,750	580	\$40,000	\$70
24	J6N	12,730	140	410	340	890	290	\$32,000	\$110
24	J6R	11,130	100	390	300	790	260	\$24,000	\$90
24	J6S	20,270	310	690	600	1,610	510	\$32,000	\$60
24	J6T	14,290	250	560	520	1,330	450	\$28,000	\$60

T1 Filing Compliance (2020 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	J6V	11,490	100	400	300	800	270	\$19,000	\$70
24	J6W	25,760	270	940	770	1,980	670	\$57,000	\$90
24	J6X	20,110	170	700	540	1,410	480	\$35,000	\$70
24	J6Y	16,280	180	670	530	1,390	450	\$46,000	\$100
24	J6Z	15,230	150	540	420	1,110	360	\$40,000	\$110
24	J7A	11,550	140	340	260	750	230	\$19,000	\$80
24	J7B	10,650	100	340	220	650	190	\$37,000	\$190
24	J7C	36,360	340	1,400	1,100	2,830	940	\$85,000	\$90
24	J7E	23,230	500	1,200	800	2,500	680	\$79,000	\$120
24	J7G	13,890	130	560	380	1,060	330	\$29,000	\$90
24	J7H	6,440	80	270	150	510	130	\$9,000	\$70
24	J7J	20,950	190	790	720	1,700	620	\$56,000	\$90
24	J7K	28,400	240	1,040	830	2,100	700	\$60,000	\$90
24	J7L	10,450	130	440	370	930	320	\$31,000	\$100
24	J7M	18,320	250	840	770	1,860	660	\$49,000	\$70
24	J7N	24,230	250	1,010	790	2,050	680	\$51,000	\$70
24	J7P	20,400	230	700	600	1,530	520	\$37,000	\$70
24	J7R	30,060	360	1,150	910	2,420	800	\$56,000	\$70
24	J7T	22,450	230	920	610	1,760	530	\$60,000	\$110
24	J7V	53,200	740	2,200	1,700	4,640	1,450	\$136,000	\$90
24	J7W	10,960	120	460	320	890	270	\$20,000	\$80
24	J7X	4,250	50	200	160	400	130	\$11,000	\$80
24	J7Y	21,370	360	770	750	1,880	660	\$50,000	\$80
24	J7Z	24,330	520	960	850	2,330	750	\$50,000	\$70
24	J8A	8,200	80	340	320	730	270	\$30,000	\$110
24	J8B	11,290	180	430	430	1,040	370	\$45,000	\$120
24	J8C	9,370	170	310	270	750	230	\$20,000	\$90
24	J8E	8,790	100	270	310	670	270	\$20,000	\$70
24	J8G	6,500	150	230	230	620	190	\$14,000	\$70
24	J8H	11,660	280	410	370	1,060	320	\$23,000	\$70
24	J8L	15,420	230	580	500	1,300	420	\$39,000	\$90
24	J8M	9,720	100	420	380	910	320	\$24,000	\$70
24	J8N	9,780	140	490	390	1,020	330	\$48,000	\$150
24	J8P	26,390	400	1,170	990	2,570	820	\$73,000	\$90
24	J8R	22,130	200	830	570	1,600	480	\$68,000	\$140
24	J8T	31,320	500	1,180	1,010	2,690	880	\$119,000	\$140
24	J8V	20,900	200	790	560	1,550	480	\$58,000	\$120
24	J8X	7,170	240	330	280	840	240	\$23,000	\$100
24	J8Y	17,840	390	840	680	1,910	570	\$54,000	\$90
24	J8Z	11,190	160	460	300	930	260	\$22,000	\$90
24	J9A	16,380	210	780	390	1,380	330	\$40,000	\$120
24	J9B	5,630	70	220	120	410	110	\$13,000	\$120
24	J9E	6,220	160	170	120	440	100	\$5,000	\$50
24	J9H	23,630	420	1,270	790	2,480	660	\$55,000	\$80
24	J9J	26,970	320	1,390	780	2,490	660	\$79,000	\$120
24	J9L	11,740	130	300	230	660	210	\$13,000	\$60

T1 Filing Compliance (2020 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	J9P	26,260	260	770	630	1,660	550	\$66,000	\$120
24	J9T	10,500	150	360	220	730	180	\$15,000	\$80
24	J9V	2,880	40	60	30	130	30	\$3,000	\$100
24	J9X	18,710	180	620	440	1,240	380	\$32,000	\$80
24	J9Y	8,240	50	240	170	470	140	\$8,000	\$60
24	J9Z	6,160	80	170	130	380	120	\$10,000	\$80
24	Total	6,689,720	103,840	254,340	182,060	540,250	158,220	\$14,920,000	\$90

T1 Filing Compliance (2020 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	84,760	370	5,030	2,370	7,770	2,010	\$489,000	\$240
35	K0B	17,110	90	930	400	1,420	330	\$71,000	\$220
35	K0C	42,270	250	2,540	970	3,770	800	\$160,000	\$200
35	K0E	31,230	200	2,070	830	3,100	690	\$188,000	\$270
35	K0G	30,880	200	2,200	880	3,280	720	\$185,000	\$260
35	K0H	35,640	190	2,330	1,020	3,540	850	\$258,000	\$300
35	K0J	27,660	200	1,910	600	2,710	510	\$133,000	\$260
35	K0K	91,540	620	6,840	2,660	10,130	2,240	\$521,000	\$230
35	K0L	60,090	450	4,520	1,760	6,730	1,450	\$346,000	\$240
35	K0M	41,570	310	2,920	1,330	4,560	1,120	\$290,000	\$260
35	K1A	80	0	0	0	0	0	\$0	\$0
35	K1B	13,280	60	920	420	1,400	340	\$57,000	\$170
35	K1C	29,940	130	1,630	670	2,420	570	\$139,000	\$240
35	K1E	11,960	50	680	290	1,020	250	\$57,000	\$230
35	K1G	27,100	190	1,920	710	2,820	610	\$160,000	\$260
35	K1H	12,670	70	780	250	1,100	220	\$81,000	\$370
35	K1J	21,630	150	1,450	610	2,210	520	\$286,000	\$550
35	K1K	24,760	160	1,950	760	2,860	670	\$171,000	\$260
35	K1L	13,390	90	980	460	1,530	390	\$64,000	\$170
35	K1M	5,320	20	270	110	410	110	\$53,000	\$510
35	K1N	19,580	140	1,570	560	2,270	470	\$148,000	\$310
35	K1P	700	0	30	20	50	10	\$7,000	\$610
35	K1R	14,620	80	1,070	410	1,550	340	\$80,000	\$230
35	K1S	23,140	100	1,380	470	1,950	420	\$244,000	\$580
35	K1T	29,150	250	2,060	890	3,200	780	\$268,000	\$350
35	K1V	42,100	330	2,840	1,060	4,220	930	\$180,000	\$190
35	K1W	9,800	50	610	250	920	220	\$52,000	\$240
35	K1X	2,860	20	190	90	300	80	\$16,000	\$200
35	K1Y	15,560	80	1,010	390	1,480	350	\$153,000	\$440
35	K1Z	16,950	110	1,290	480	1,880	410	\$128,000	\$320
35	K2A	13,560	60	820	260	1,130	230	\$103,000	\$460
35	K2B	25,250	190	1,800	640	2,630	570	\$96,000	\$170
35	K2C	21,860	110	1,390	490	1,980	430	\$82,000	\$190
35	K2E	15,570	100	1,020	350	1,480	310	\$85,000	\$270
35	K2G	39,300	250	2,360	840	3,450	720	\$355,000	\$490
35	K2H	20,840	90	1,300	530	1,920	460	\$88,000	\$190
35	K2J	58,300	390	3,660	1,450	5,500	1,250	\$334,000	\$270
35	K2K	19,370	110	1,120	380	1,610	330	\$89,000	\$270
35	K2L	14,710	80	850	350	1,280	310	\$63,000	\$210
35	K2M	21,840	120	1,360	480	1,970	400	\$84,000	\$210
35	K2P	13,790	70	940	390	1,390	340	\$68,000	\$200
35	K2R	1,020	10	60	20	90	20	\$5,000	\$250
35	K2S	28,680	140	1,700	600	2,440	520	\$144,000	\$280
35	K2T	8,490	90	500	150	740	130	\$41,000	\$320
35	K2V	5,940	50	380	130	560	120	\$29,000	\$240
35	K2W	6,160	50	420	130	590	110	\$51,000	\$460

T1 Filing Compliance (2020 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	46,150	240	2,790	1,240	4,280	1,070	\$235,000	\$220
35	K4B	3,820	10	200	100	310	90	\$32,000	\$360
35	K4C	3,620	20	240	90	340	70	\$15,000	\$230
35	K4K	13,020	40	680	330	1,050	280	\$63,000	\$220
35	K4M	10,560	50	590	250	900	210	\$77,000	\$370
35	K4P	7,930	30	490	200	720	160	\$54,000	\$340
35	K4R	6,530	20	400	130	560	110	\$35,000	\$320
35	K6A	10,730	60	480	260	790	220	\$36,000	\$170
35	K6H	25,030	210	1,870	610	2,690	500	\$66,000	\$130
35	K6J	13,950	100	900	340	1,340	290	\$47,000	\$170
35	K6K	2,680	10	120	70	190	60	\$20,000	\$350
35	K6T	520	0	30	10	50	10	\$1,000	\$80
35	K6V	22,610	110	1,430	560	2,100	470	\$124,000	\$260
35	K7A	13,300	70	1,090	410	1,570	350	\$114,000	\$330
35	K7C	15,120	60	960	450	1,470	390	\$77,000	\$200
35	K7G	7,020	40	400	220	660	180	\$33,000	\$180
35	K7H	13,090	70	790	330	1,180	270	\$56,000	\$210
35	K7K	23,700	120	1,920	720	2,760	600	\$122,000	\$200
35	K7L	13,640	70	900	340	1,310	290	\$165,000	\$580
35	K7M	37,470	150	2,470	1,020	3,640	880	\$175,000	\$200
35	K7N	6,160	30	360	150	530	130	\$23,000	\$180
35	K7P	18,770	80	1,120	480	1,680	420	\$117,000	\$280
35	K7R	11,770	60	740	340	1,140	290	\$54,000	\$190
35	K7S	11,060	40	600	320	970	270	\$54,000	\$200
35	K7V	11,090	60	800	300	1,160	240	\$59,000	\$240
35	K8A	20,910	90	1,170	470	1,720	380	\$84,000	\$220
35	K8B	370	0	10	0	20	0	\$0	\$0
35	K8H	11,000	50	670	220	940	180	\$53,000	\$300
35	K8N	24,550	130	1,620	590	2,350	500	\$129,000	\$260
35	K8P	17,620	90	1,260	490	1,850	400	\$85,000	\$210
35	K8R	1,460	10	90	40	140	30	\$7,000	\$230
35	K8V	22,110	140	1,500	630	2,260	540	\$121,000	\$230
35	K9A	21,790	110	1,370	520	1,990	450	\$106,000	\$240
35	K9H	21,780	120	1,810	640	2,570	550	\$160,000	\$290
35	K9J	34,360	210	2,640	980	3,830	830	\$189,000	\$230
35	K9K	11,020	50	690	220	960	180	\$43,000	\$240
35	K9L	6,130	40	450	160	640	140	\$24,000	\$180
35	K9V	22,930	150	1,610	650	2,410	570	\$114,000	\$200
35	L0A	11,360	70	970	340	1,380	280	\$75,000	\$270
35	L0B	12,220	80	1,000	410	1,490	350	\$158,000	\$450
35	L0C	7,610	60	620	230	910	190	\$40,000	\$210
35	L0E	16,480	130	1,290	600	2,010	490	\$90,000	\$180
35	L0G	34,010	260	2,440	1,100	3,800	900	\$309,000	\$340
35	L0H	1,260	10	110	60	180	60	\$23,000	\$410
35	L0J	4,010	20	200	100	320	80	\$38,000	\$460
35	L0K	29,300	210	2,330	1,020	3,550	860	\$197,000	\$230

T1 Filing Compliance (2020 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	32,790	210	2,450	1,050	3,700	880	\$328,000	\$370
35	L0M	27,150	180	2,150	920	3,240	760	\$171,000	\$220
35	L0N	2,240	30	240	90	350	70	\$18,000	\$250
35	L0P	6,250	50	480	230	760	200	\$57,000	\$280
35	L0R	66,390	400	4,160	1,740	6,300	1,470	\$409,000	\$280
35	L0S	48,110	300	2,670	1,200	4,170	1,050	\$303,000	\$290
35	L1A	12,550	60	720	330	1,110	280	\$61,000	\$220
35	L1B	10,090	60	730	330	1,110	270	\$103,000	\$380
35	L1C	35,160	240	2,900	1,170	4,310	990	\$199,000	\$200
35	L1E	21,470	120	1,700	670	2,490	570	\$148,000	\$260
35	L1G	33,030	220	2,570	1,100	3,880	930	\$205,000	\$220
35	L1H	23,720	180	2,100	980	3,260	830	\$145,000	\$170
35	L1J	31,640	240	2,560	1,140	3,940	950	\$178,000	\$190
35	L1K	31,290	220	2,700	1,140	4,050	960	\$229,000	\$240
35	L1L	8,410	100	830	410	1,340	350	\$61,000	\$170
35	L1M	15,560	130	1,460	530	2,120	450	\$122,000	\$270
35	L1N	37,870	270	3,010	1,190	4,470	990	\$264,000	\$270
35	L1P	15,050	110	1,300	550	1,960	460	\$108,000	\$230
35	L1R	31,520	230	2,660	1,020	3,900	860	\$188,000	\$220
35	L1S	32,370	270	2,740	1,170	4,180	990	\$257,000	\$260
35	L1T	40,430	440	4,040	1,770	6,250	1,480	\$319,000	\$220
35	L1V	41,720	330	3,640	1,590	5,560	1,340	\$310,000	\$230
35	L1W	14,200	80	1,120	540	1,750	460	\$118,000	\$250
35	L1X	17,810	200	1,770	790	2,750	680	\$191,000	\$280
35	L1Y	1,570	10	120	60	190	50	\$10,000	\$200
35	L1Z	22,340	240	2,300	1,080	3,610	940	\$207,000	\$220
35	L2A	13,160	100	910	450	1,460	380	\$146,000	\$380
35	L2E	14,790	130	1,100	620	1,850	550	\$87,000	\$160
35	L2G	23,480	160	1,620	880	2,660	780	\$132,000	\$170
35	L2H	22,980	160	1,420	720	2,300	640	\$138,000	\$210
35	L2J	12,370	70	660	370	1,100	310	\$61,000	\$200
35	L2M	26,140	160	1,580	740	2,480	640	\$116,000	\$180
35	L2N	24,740	120	1,410	590	2,110	510	\$106,000	\$210
35	L2P	11,480	80	730	360	1,170	310	\$53,000	\$170
35	L2R	19,130	150	1,600	630	2,380	530	\$125,000	\$240
35	L2S	14,820	100	1,050	440	1,580	380	\$73,000	\$190
35	L2T	8,930	50	580	240	870	200	\$44,000	\$220
35	L2V	14,370	70	1,000	470	1,540	410	\$77,000	\$190
35	L2W	1,610	10	100	30	140	30	\$6,000	\$220
35	L3B	18,610	110	1,250	560	1,920	470	\$80,000	\$170
35	L3C	26,410	160	1,560	610	2,330	530	\$103,000	\$190
35	L3K	15,150	90	820	330	1,240	280	\$71,000	\$250
35	L3L	570	0	40	10	60	10	\$6,000	\$610
35	L3M	21,890	90	1,260	590	1,940	490	\$141,000	\$290
35	L3P	31,020	230	1,850	640	2,720	570	\$162,000	\$280
35	L3R	53,820	460	2,700	930	4,080	800	\$266,000	\$330

T1 Filing Compliance (2020 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	46,470	520	3,540	1,390	5,450	1,250	\$237,000	\$190
35	L3T	42,790	420	2,590	1,040	4,050	920	\$260,000	\$280
35	L3V	37,290	250	3,040	1,240	4,520	1,050	\$218,000	\$210
35	L3X	34,940	270	2,550	1,060	3,870	920	\$250,000	\$270
35	L3Y	34,620	240	2,460	1,080	3,780	950	\$209,000	\$220
35	L3Z	29,370	250	2,210	1,180	3,630	1,040	\$208,000	\$200
35	L4A	36,680	270	2,630	1,100	4,000	950	\$277,000	\$290
35	L4B	32,270	310	1,790	650	2,750	600	\$158,000	\$270
35	L4C	62,120	700	4,260	1,810	6,770	1,640	\$513,000	\$310
35	L4E	41,890	430	3,050	1,290	4,770	1,120	\$339,000	\$300
35	L4G	47,910	350	3,270	1,300	4,920	1,150	\$400,000	\$350
35	L4H	57,080	550	4,560	1,990	7,090	1,770	\$537,000	\$300
35	L4J	63,310	480	3,560	1,290	5,330	1,150	\$313,000	\$270
35	L4K	15,340	110	1,060	500	1,670	420	\$91,000	\$220
35	L4L	47,310	340	2,970	1,360	4,660	1,180	\$408,000	\$350
35	L4M	36,280	200	2,810	1,240	4,250	1,040	\$239,000	\$230
35	L4N	74,510	480	5,870	2,600	8,950	2,160	\$527,000	\$240
35	L4P	22,130	160	1,720	810	2,680	680	\$156,000	\$230
35	L4R	15,230	80	1,070	410	1,570	340	\$77,000	\$230
35	L4S	29,640	330	1,890	620	2,840	550	\$114,000	\$210
35	L4T	33,110	420	3,040	1,310	4,770	1,140	\$147,000	\$130
35	L4V	60	0	0	0	0	0	\$0	\$0
35	L4W	17,450	150	1,050	490	1,690	430	\$97,000	\$230
35	L4X	14,750	150	1,030	490	1,660	420	\$79,000	\$190
35	L4Y	19,050	140	1,210	550	1,900	480	\$98,000	\$200
35	L4Z	31,000	300	2,320	960	3,580	810	\$144,000	\$180
35	L5A	37,870	350	2,550	1,120	4,020	980	\$163,000	\$170
35	L5B	51,920	600	3,520	1,410	5,520	1,210	\$285,000	\$240
35	L5C	24,330	210	1,630	640	2,490	550	\$129,000	\$230
35	L5E	10,100	90	760	360	1,210	320	\$78,000	\$240
35	L5G	16,180	130	1,080	510	1,720	450	\$174,000	\$390
35	L5H	13,790	110	960	410	1,480	350	\$203,000	\$570
35	L5J	22,300	150	1,540	720	2,420	620	\$222,000	\$360
35	L5K	10,650	100	740	280	1,120	230	\$56,000	\$240
35	L5L	36,070	300	2,570	970	3,840	860	\$183,000	\$210
35	L5M	86,160	1,100	6,540	2,360	10,000	2,100	\$600,000	\$290
35	L5N	67,260	540	5,310	1,850	7,700	1,570	\$321,000	\$200
35	L5P	20	0	0	0	0	0	\$0	\$0
35	L5R	31,700	350	2,340	990	3,670	880	\$175,000	\$200
35	L5S	160	0	10	10	30	0	\$0	\$0
35	L5T	240	0	30	30	60	20	\$7,000	\$310
35	L5V	42,200	480	3,400	1,330	5,210	1,160	\$212,000	\$180
35	L5W	20,350	250	1,720	670	2,640	600	\$114,000	\$190
35	L6A	70,150	670	5,020	2,240	7,930	1,960	\$503,000	\$260
35	L6B	24,770	260	1,960	790	3,020	700	\$208,000	\$300
35	L6C	40,640	400	2,360	710	3,460	610	\$255,000	\$420

T1 Filing Compliance (2020 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	29,360	310	1,970	700	2,990	630	\$146,000	\$230
35	L6G	5,550	50	260	100	410	90	\$19,000	\$210
35	L6H	54,520	480	3,820	1,410	5,710	1,210	\$389,000	\$320
35	L6J	19,510	130	950	380	1,450	350	\$256,000	\$740
35	L6K	11,130	80	690	330	1,100	290	\$153,000	\$530
35	L6L	23,820	190	1,570	630	2,380	550	\$191,000	\$350
35	L6M	53,630	530	3,690	1,450	5,670	1,270	\$430,000	\$340
35	L6P	76,340	1,170	8,050	3,800	13,030	3,340	\$821,000	\$250
35	L6R	79,110	1,070	7,660	3,450	12,190	3,010	\$454,000	\$150
35	L6S	44,430	470	3,930	1,830	6,230	1,540	\$283,000	\$180
35	L6T	30,920	350	2,690	1,150	4,190	980	\$135,000	\$140
35	L6V	33,450	310	3,070	1,450	4,830	1,240	\$266,000	\$210
35	L6W	18,390	180	1,570	660	2,410	550	\$121,000	\$220
35	L6X	61,280	770	6,000	2,620	9,390	2,290	\$434,000	\$190
35	L6Y	82,400	1,000	7,250	3,030	11,280	2,680	\$600,000	\$220
35	L6Z	27,380	260	2,590	1,120	3,970	930	\$150,000	\$160
35	L7A	78,900	1,030	7,900	3,700	12,630	3,210	\$601,000	\$190
35	L7B	13,280	90	850	450	1,390	400	\$187,000	\$460
35	L7C	25,470	280	2,320	1,170	3,770	1,030	\$285,000	\$280
35	L7E	27,000	180	2,080	860	3,110	740	\$184,000	\$250
35	L7G	37,380	220	2,860	1,010	4,100	880	\$257,000	\$290
35	L7J	10,700	60	1,010	340	1,410	280	\$54,000	\$190
35	L7K	6,640	50	510	260	820	230	\$85,000	\$370
35	L7L	36,370	210	2,460	920	3,600	790	\$230,000	\$290
35	L7M	37,680	230	2,380	850	3,460	740	\$497,000	\$670
35	L7N	10,600	40	610	250	900	220	\$58,000	\$270
35	L7P	23,190	120	1,560	630	2,310	540	\$169,000	\$320
35	L7R	13,560	70	850	360	1,280	320	\$87,000	\$270
35	L7S	9,770	60	550	230	830	210	\$62,000	\$300
35	L7T	14,650	90	800	360	1,260	310	\$141,000	\$450
35	L8B	15,920	90	1,050	410	1,550	350	\$97,000	\$280
35	L8E	32,590	220	2,100	910	3,220	770	\$217,000	\$280
35	L8G	17,970	100	1,060	440	1,600	380	\$77,000	\$200
35	L8H	19,670	130	1,530	720	2,380	590	\$89,000	\$150
35	L8J	21,330	130	1,420	660	2,210	550	\$113,000	\$210
35	L8K	24,890	170	1,700	690	2,550	570	\$101,000	\$180
35	L8L	22,040	190	1,900	810	2,890	670	\$104,000	\$150
35	L8M	9,500	70	960	380	1,410	320	\$53,000	\$170
35	L8N	11,000	90	980	390	1,460	320	\$55,000	\$170
35	L8P	18,050	120	1,380	530	2,030	460	\$129,000	\$280
35	L8R	8,330	50	610	240	900	200	\$32,000	\$160
35	L8S	11,230	80	830	250	1,160	220	\$47,000	\$210
35	L8T	15,420	100	980	450	1,530	380	\$61,000	\$160
35	L8V	16,620	100	1,050	440	1,590	380	\$52,000	\$140
35	L8W	20,450	130	1,380	570	2,080	480	\$118,000	\$250
35	L9A	20,110	120	1,320	520	1,970	440	\$75,000	\$170

T1 Filing Compliance (2020 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	19,490	140	1,250	450	1,840	390	\$95,000	\$240
35	L9C	32,270	220	2,170	830	3,220	690	\$202,000	\$290
35	L9E	9,680	130	820	440	1,390	380	\$82,000	\$220
35	L9G	19,680	100	1,140	470	1,700	400	\$201,000	\$510
35	L9H	24,950	140	1,620	550	2,310	480	\$179,000	\$370
35	L9J	1,200	10	70	50	120	40	\$8,000	\$190
35	L9K	11,770	110	820	310	1,240	260	\$120,000	\$450
35	L9L	11,780	70	950	360	1,390	310	\$100,000	\$320
35	L9M	12,360	90	930	400	1,410	340	\$77,000	\$230
35	L9N	15,120	130	1,090	550	1,780	490	\$125,000	\$250
35	L9P	13,580	90	1,080	400	1,560	330	\$124,000	\$370
35	L9R	19,000	110	1,290	570	1,970	480	\$104,000	\$210
35	L9S	23,720	200	1,950	1,010	3,160	860	\$235,000	\$270
35	L9T	77,890	900	6,830	2,740	10,470	2,360	\$491,000	\$210
35	L9V	12,480	100	1,060	560	1,710	450	\$115,000	\$250
35	L9W	37,030	240	3,010	1,280	4,530	1,080	\$244,000	\$230
35	L9X	9,090	50	620	240	920	220	\$83,000	\$380
35	L9Y	21,990	110	1,450	730	2,290	640	\$200,000	\$310
35	L9Z	19,210	120	1,170	600	1,890	500	\$105,000	\$210
35	M1B	54,050	570	4,840	2,050	7,460	1,780	\$276,000	\$160
35	M1C	29,860	250	2,450	1,000	3,710	880	\$219,000	\$250
35	M1E	38,310	360	3,300	1,290	4,940	1,110	\$180,000	\$160
35	M1G	24,840	330	2,060	820	3,210	700	\$95,000	\$140
35	M1H	19,940	220	1,660	680	2,550	600	\$124,000	\$210
35	M1J	29,010	320	2,410	1,040	3,770	910	\$167,000	\$180
35	M1K	39,740	390	3,250	1,350	4,980	1,160	\$242,000	\$210
35	M1L	27,480	300	2,240	910	3,460	780	\$129,000	\$170
35	M1M	18,800	170	1,590	690	2,450	610	\$217,000	\$360
35	M1N	17,680	110	1,520	680	2,310	580	\$170,000	\$290
35	M1P	35,850	380	2,620	990	3,990	860	\$153,000	\$180
35	M1R	24,940	260	1,950	810	3,030	700	\$108,000	\$150
35	M1S	32,130	310	1,870	670	2,850	590	\$124,000	\$210
35	M1T	28,450	250	1,790	600	2,640	530	\$109,000	\$200
35	M1V	44,520	350	2,190	710	3,240	630	\$115,000	\$180
35	M1W	40,350	330	2,190	730	3,250	640	\$130,000	\$200
35	M1X	12,640	150	1,310	510	1,970	450	\$72,000	\$160
35	M2H	20,420	190	1,120	300	1,610	280	\$58,000	\$200
35	M2J	50,800	510	3,240	1,100	4,860	970	\$210,000	\$220
35	M2K	20,690	200	1,280	440	1,920	380	\$125,000	\$320
35	M2L	9,360	80	520	210	810	180	\$98,000	\$560
35	M2M	27,850	300	1,700	610	2,600	520	\$129,000	\$250
35	M2N	61,890	690	3,820	1,210	5,720	1,060	\$288,000	\$270
35	M2P	6,290	50	340	150	540	130	\$51,000	\$390
35	M2R	34,490	270	2,060	910	3,240	790	\$168,000	\$210
35	M3A	26,840	240	2,030	810	3,070	700	\$143,000	\$200
35	M3B	11,390	80	600	210	890	190	\$87,000	\$460

T1 Filing Compliance (2020 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	31,240	360	2,240	810	3,400	710	\$163,000	\$230
35	M3H	30,270	190	1,790	800	2,780	690	\$170,000	\$250
35	M3J	24,580	220	2,060	770	3,050	670	\$104,000	\$160
35	M3K	6,680	50	430	240	730	210	\$38,000	\$180
35	M3L	15,620	110	1,290	590	1,990	520	\$84,000	\$160
35	M3M	19,950	150	1,440	720	2,310	610	\$93,000	\$150
35	M3N	31,760	230	2,730	1,180	4,150	990	\$260,000	\$260
35	M4A	11,650	90	860	340	1,300	310	\$64,000	\$210
35	M4B	14,300	120	1,180	560	1,860	480	\$85,000	\$180
35	M4C	35,520	300	2,880	1,090	4,270	960	\$193,000	\$200
35	M4E	18,800	140	1,580	570	2,290	490	\$156,000	\$320
35	M4G	15,200	90	870	330	1,290	280	\$97,000	\$340
35	M4H	13,620	280	1,050	380	1,710	330	\$39,000	\$120
35	M4J	26,860	220	2,280	820	3,330	700	\$176,000	\$250
35	M4K	23,650	150	1,760	690	2,600	610	\$438,000	\$720
35	M4L	23,310	140	1,950	860	2,950	760	\$304,000	\$400
35	M4M	18,810	120	1,490	540	2,150	490	\$228,000	\$470
35	M4N	12,290	70	590	200	860	190	\$190,000	\$1,000
35	M4P	18,620	120	1,190	440	1,740	380	\$121,000	\$320
35	M4R	9,020	50	510	190	750	160	\$89,000	\$540
35	M4S	22,890	150	1,430	500	2,080	440	\$159,000	\$360
35	M4T	9,080	50	420	190	660	170	\$147,000	\$860
35	M4V	14,930	70	770	340	1,180	290	\$258,000	\$890
35	M4W	12,020	70	620	260	950	230	\$188,000	\$810
35	M4X	15,680	130	1,090	480	1,700	430	\$176,000	\$410
35	M4Y	26,570	200	1,850	680	2,720	570	\$168,000	\$300
35	M5A	35,840	250	2,910	1,150	4,310	990	\$294,000	\$300
35	M5B	11,820	90	890	290	1,270	230	\$56,000	\$240
35	M5C	3,260	20	220	80	310	70	\$12,000	\$180
35	M5E	9,200	80	600	230	910	200	\$83,000	\$420
35	M5G	20,350	100	540	140	770	120	\$61,000	\$510
35	M5H	2,950	30	170	80	270	70	\$62,000	\$860
35	M5J	12,760	90	750	340	1,180	290	\$154,000	\$530
35	M5K	180	0	0	0	10	0	\$0	\$0
35	M5L	40	0	0	0	0	0	\$0	\$0
35	M5M	19,920	110	1,030	380	1,520	330	\$146,000	\$450
35	M5N	12,500	70	670	250	990	210	\$128,000	\$600
35	M5P	15,570	70	810	340	1,220	290	\$191,000	\$660
35	M5R	19,680	130	1,220	580	1,930	490	\$306,000	\$630
35	M5S	12,430	90	870	290	1,250	250	\$118,000	\$470
35	M5T	14,520	100	1,090	380	1,570	320	\$79,000	\$250
35	M5V	41,860	260	2,850	1,300	4,410	1,140	\$470,000	\$410
35	M5W	110	0	0	0	20	0	\$0	\$0
35	M5X	80	0	0	0	0	0	\$0	\$0
35	M6A	17,550	150	1,320	540	2,010	470	\$93,000	\$200
35	M6B	22,750	150	1,390	610	2,150	520	\$277,000	\$530

T1 Filing Compliance (2020 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	18,460	110	1,200	530	1,840	450	\$153,000	\$340
35	M6E	30,020	250	2,340	1,050	3,640	940	\$173,000	\$180
35	M6G	23,350	170	1,760	790	2,720	700	\$192,000	\$270
35	M6H	34,700	240	2,740	1,240	4,220	1,100	\$257,000	\$230
35	M6J	24,210	150	1,780	840	2,780	730	\$258,000	\$350
35	M6K	29,930	190	2,320	1,100	3,620	980	\$297,000	\$300
35	M6L	16,590	160	1,250	570	1,980	480	\$82,000	\$170
35	M6M	32,720	300	2,930	1,310	4,540	1,120	\$225,000	\$200
35	M6N	32,020	290	2,630	1,200	4,120	1,060	\$171,000	\$160
35	M6P	30,240	170	2,350	960	3,480	850	\$239,000	\$280
35	M6R	14,180	80	1,110	470	1,660	430	\$204,000	\$470
35	M6S	25,630	160	1,940	750	2,850	670	\$249,000	\$370
35	M7A	0	0	0	0	0	0	\$0	\$0
35	M8V	33,310	220	2,410	1,190	3,810	1,060	\$297,000	\$280
35	M8W	17,480	120	1,320	540	1,980	460	\$89,000	\$190
35	M8X	8,710	40	430	140	610	120	\$122,000	\$990
35	M8Y	16,810	120	1,240	580	1,940	510	\$129,000	\$250
35	M8Z	14,620	70	960	410	1,430	360	\$87,000	\$240
35	M9A	29,080	190	1,800	730	2,710	650	\$224,000	\$350
35	M9B	26,730	190	1,790	750	2,730	670	\$206,000	\$310
35	M9C	31,350	190	1,980	880	3,050	760	\$169,000	\$220
35	M9L	10,110	120	970	360	1,460	310	\$41,000	\$130
35	M9M	19,200	200	1,730	770	2,700	680	\$110,000	\$160
35	M9N	20,410	180	1,890	920	2,990	790	\$121,000	\$150
35	M9P	16,590	130	1,190	440	1,750	380	\$100,000	\$260
35	M9R	27,360	230	2,130	950	3,310	820	\$158,000	\$190
35	M9V	45,240	470	3,940	1,710	6,120	1,450	\$192,000	\$130
35	M9W	34,600	370	3,060	1,340	4,770	1,130	\$185,000	\$160
35	N0A	29,700	250	2,400	740	3,390	590	\$126,000	\$210
35	N0B	65,210	340	3,920	1,450	5,710	1,220	\$376,000	\$310
35	N0C	12,660	90	930	410	1,430	330	\$82,000	\$250
35	N0E	28,240	140	1,660	710	2,510	600	\$144,000	\$240
35	N0G	64,280	520	4,050	1,380	5,950	1,170	\$302,000	\$260
35	N0H	41,470	300	2,880	1,030	4,220	860	\$228,000	\$270
35	N0J	24,990	180	1,450	580	2,210	480	\$140,000	\$290
35	N0K	18,690	110	960	320	1,400	270	\$73,000	\$270
35	N0L	39,640	250	2,770	950	3,970	810	\$201,000	\$250
35	N0M	53,950	250	2,760	1,030	4,030	850	\$209,000	\$250
35	N0N	32,650	160	1,910	710	2,780	600	\$123,000	\$210
35	N0P	42,050	230	2,540	930	3,700	790	\$151,000	\$190
35	N0R	38,080	220	2,280	1,020	3,510	880	\$189,000	\$220
35	N1A	9,790	50	690	260	1,000	200	\$41,000	\$200
35	N1C	3,030	20	220	70	300	50	\$17,000	\$310
35	N1E	32,790	160	2,240	920	3,320	790	\$219,000	\$280
35	N1G	21,860	120	1,380	510	2,000	440	\$144,000	\$330
35	N1H	32,750	180	2,120	920	3,220	800	\$242,000	\$300

T1 Filing Compliance (2020 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	8,660	40	500	210	740	180	\$26,000	\$140
35	N1L	12,370	80	870	320	1,260	270	\$72,000	\$260
35	N1M	13,930	60	800	300	1,160	250	\$68,000	\$270
35	N1P	5,750	40	390	140	560	110	\$21,000	\$200
35	N1R	32,630	240	2,170	980	3,390	830	\$150,000	\$180
35	N1S	15,080	80	980	420	1,480	350	\$86,000	\$250
35	N1T	14,400	120	1,090	430	1,650	380	\$97,000	\$250
35	N2A	24,350	140	1,450	530	2,120	450	\$123,000	\$270
35	N2B	13,610	50	810	310	1,180	260	\$79,000	\$310
35	N2C	14,050	80	850	340	1,270	290	\$65,000	\$220
35	N2E	30,660	190	1,800	760	2,750	650	\$100,000	\$150
35	N2G	11,280	80	780	330	1,200	290	\$59,000	\$200
35	N2H	16,680	80	1,150	480	1,720	400	\$95,000	\$240
35	N2J	15,150	90	860	310	1,270	250	\$51,000	\$200
35	N2K	22,540	100	1,240	450	1,790	370	\$150,000	\$400
35	N2L	26,560	170	1,640	470	2,290	400	\$123,000	\$300
35	N2M	26,940	180	1,630	640	2,450	540	\$103,000	\$190
35	N2N	20,540	110	1,180	450	1,750	390	\$71,000	\$180
35	N2P	18,680	160	1,240	470	1,870	400	\$108,000	\$270
35	N2R	12,030	120	820	350	1,300	310	\$71,000	\$230
35	N2T	16,390	100	900	280	1,280	250	\$71,000	\$290
35	N2V	14,660	120	850	300	1,270	260	\$83,000	\$320
35	N2Z	9,490	50	620	190	860	170	\$66,000	\$400
35	N3A	12,920	50	630	210	880	170	\$40,000	\$230
35	N3B	9,700	40	440	140	630	120	\$37,000	\$320
35	N3C	20,530	150	1,510	570	2,230	490	\$122,000	\$250
35	N3E	1,570	20	140	80	240	70	\$13,000	\$200
35	N3H	18,970	130	1,240	530	1,890	450	\$80,000	\$180
35	N3L	12,740	70	810	330	1,210	280	\$69,000	\$240
35	N3P	6,590	50	450	180	680	150	\$23,000	\$150
35	N3R	28,100	150	1,760	710	2,620	610	\$193,000	\$320
35	N3S	19,420	140	1,690	720	2,540	580	\$100,000	\$170
35	N3T	26,760	220	1,990	900	3,100	770	\$198,000	\$260
35	N3V	1,270	0	70	40	110	20	\$12,000	\$500
35	N3W	11,550	60	790	340	1,190	270	\$71,000	\$260
35	N3Y	18,440	80	1,170	470	1,720	390	\$103,000	\$260
35	N4B	6,420	30	370	170	580	150	\$32,000	\$220
35	N4G	16,710	70	820	330	1,220	280	\$79,000	\$280
35	N4K	22,940	100	1,520	600	2,220	510	\$112,000	\$220
35	N4L	6,670	50	430	170	650	140	\$30,000	\$210
35	N4N	8,320	40	490	160	690	150	\$28,000	\$190
35	N4S	25,890	160	1,650	690	2,510	580	\$116,000	\$200
35	N4T	10,620	80	620	300	1,000	250	\$113,000	\$440
35	N4V	2,500	10	140	50	200	50	\$8,000	\$170
35	N4W	9,790	50	430	190	670	160	\$37,000	\$230
35	N4X	8,140	20	410	140	570	120	\$50,000	\$410

T1 Filing Compliance (2020 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	N4Z	1,820	0	100	30	140	30	\$6,000	\$220
35	N5A	26,390	110	1,540	590	2,250	510	\$115,000	\$220
35	N5C	12,090	70	780	300	1,150	260	\$71,000	\$270
35	N5H	11,810	80	610	240	920	200	\$44,000	\$220
35	N5L	2,890	10	130	70	210	60	\$32,000	\$560
35	N5P	15,870	90	980	410	1,480	360	\$83,000	\$230
35	N5R	23,180	100	1,270	570	1,940	480	\$85,000	\$180
35	N5V	25,020	110	1,690	670	2,470	570	\$102,000	\$180
35	N5W	18,750	120	1,450	590	2,150	500	\$66,000	\$130
35	N5X	27,210	180	1,420	540	2,140	470	\$154,000	\$330
35	N5Y	26,970	150	1,700	690	2,540	580	\$103,000	\$180
35	N5Z	17,610	130	1,460	610	2,200	510	\$103,000	\$200
35	N6A	9,190	40	630	220	890	190	\$44,000	\$240
35	N6B	7,880	60	670	280	1,010	240	\$37,000	\$160
35	N6C	23,680	140	1,540	660	2,330	570	\$128,000	\$230
35	N6E	20,520	160	1,210	580	1,950	490	\$89,000	\$180
35	N6G	36,370	260	2,310	790	3,370	670	\$189,000	\$280
35	N6H	33,190	200	1,980	640	2,820	580	\$125,000	\$220
35	N6J	21,370	120	1,370	490	1,970	410	\$96,000	\$230
35	N6K	29,100	130	1,660	600	2,390	510	\$191,000	\$370
35	N6L	3,330	40	230	110	370	100	\$38,000	\$400
35	N6M	5,760	30	400	170	610	150	\$31,000	\$210
35	N6N	560	0	40	30	60	20	\$5,000	\$230
35	N6P	7,910	30	510	210	760	190	\$58,000	\$320
35	N7A	10,200	40	570	190	800	160	\$25,000	\$160
35	N7G	15,220	60	880	330	1,280	280	\$66,000	\$230
35	N7L	20,150	120	1,440	530	2,090	460	\$70,000	\$150
35	N7M	19,570	110	1,490	540	2,140	460	\$83,000	\$180
35	N7S	22,220	100	1,280	520	1,900	450	\$101,000	\$220
35	N7T	19,960	120	1,550	600	2,260	520	\$81,000	\$160
35	N7V	9,620	40	510	230	790	200	\$50,000	\$250
35	N7W	2,250	0	100	30	130	20	\$4,000	\$150
35	N7X	930	0	50	20	70	20	\$7,000	\$390
35	N8A	10,850	70	790	250	1,110	210	\$26,000	\$130
35	N8H	21,250	160	1,250	440	1,850	380	\$89,000	\$230
35	N8M	9,110	40	460	210	710	170	\$26,000	\$150
35	N8N	20,090	80	980	420	1,480	370	\$69,000	\$190
35	N8P	11,180	60	480	240	770	220	\$45,000	\$200
35	N8R	10,030	80	560	250	890	220	\$38,000	\$170
35	N8S	17,810	80	980	470	1,530	400	\$89,000	\$220
35	N8T	13,510	80	790	360	1,230	310	\$48,000	\$150
35	N8W	19,010	120	1,170	600	1,880	520	\$89,000	\$170
35	N8X	12,480	80	840	460	1,380	400	\$81,000	\$200
35	N8Y	14,580	110	1,020	460	1,590	410	\$61,000	\$150
35	N9A	18,980	160	1,410	590	2,160	540	\$100,000	\$180
35	N9B	15,600	150	1,180	390	1,720	340	\$59,000	\$170

T1 Filing Compliance (2020 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	N9C	9,290	60	690	280	1,030	250	\$30,000	\$120
35	N9E	17,230	150	1,020	450	1,630	400	\$79,000	\$200
35	N9G	15,900	170	990	440	1,600	390	\$96,000	\$250
35	N9H	10,070	60	530	240	830	220	\$48,000	\$220
35	N9J	15,930	100	810	400	1,310	360	\$76,000	\$210
35	N9K	2,150	0	90	70	170	60	\$7,000	\$120
35	N9V	16,980	80	980	410	1,460	350	\$69,000	\$200
35	N9Y	12,200	60	620	250	930	220	\$88,000	\$400
35	P0A	13,790	110	970	400	1,480	330	\$72,000	\$220
35	P0B	7,180	50	510	280	840	250	\$72,000	\$290
35	P0C	3,120	30	250	90	370	70	\$29,000	\$390
35	P0E	2,610	20	230	110	350	90	\$23,000	\$250
35	P0G	2,610	20	250	70	340	60	\$17,000	\$280
35	P0H	25,770	180	1,650	650	2,490	530	\$122,000	\$230
35	P0J	16,420	110	1,120	390	1,620	320	\$96,000	\$300
35	P0K	8,690	50	540	210	800	170	\$35,000	\$200
35	P0L	17,680	180	1,400	350	1,930	270	\$52,000	\$190
35	P0M	39,160	190	2,560	980	3,730	810	\$203,000	\$250
35	P0N	7,010	40	440	160	630	130	\$22,000	\$180
35	P0P	14,900	210	1,700	380	2,280	300	\$55,000	\$190
35	P0R	10,240	70	630	260	950	220	\$45,000	\$210
35	P0S	7,900	30	490	220	730	180	\$37,000	\$200
35	P0T	24,000	180	2,220	610	3,000	480	\$93,000	\$190
35	P0V	14,560	350	2,270	260	2,890	180	\$36,000	\$190
35	P0W	4,790	50	500	150	700	120	\$23,000	\$190
35	P0X	5,420	70	620	110	800	80	\$24,000	\$290
35	P0Y	60	0	0	0	0	0	\$0	\$0
35	P1A	13,180	60	940	360	1,360	310	\$51,000	\$160
35	P1B	25,670	140	1,900	710	2,750	590	\$171,000	\$290
35	P1C	2,660	10	150	50	220	50	\$19,000	\$410
35	P1H	14,140	70	870	380	1,320	310	\$87,000	\$280
35	P1L	13,910	90	980	370	1,430	310	\$87,000	\$280
35	P1P	7,880	50	560	220	830	180	\$47,000	\$260
35	P2A	10,880	80	930	340	1,340	270	\$63,000	\$230
35	P2B	7,900	50	470	140	650	110	\$20,000	\$180
35	P2N	5,320	40	430	140	600	110	\$28,000	\$250
35	P3A	19,070	100	1,200	450	1,750	400	\$96,000	\$240
35	P3B	12,190	60	970	330	1,350	270	\$36,000	\$130
35	P3C	12,430	90	1,140	480	1,710	420	\$77,000	\$190
35	P3E	22,040	90	1,370	450	1,920	380	\$73,000	\$190
35	P3G	3,290	20	260	80	360	70	\$45,000	\$640
35	P3L	6,180	20	390	170	580	140	\$55,000	\$400
35	P3N	6,270	30	350	160	540	130	\$23,000	\$180
35	P3P	11,840	50	670	280	990	240	\$63,000	\$270
35	P3Y	5,920	20	370	120	520	100	\$17,000	\$170
35	P4N	19,320	70	1,100	460	1,620	390	\$86,000	\$220

T1 Filing Compliance (2020 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	P4P	2,470	0	100	40	150	30	\$7,000	\$230
35	P4R	3,650	20	180	80	270	70	\$15,000	\$230
35	P5A	9,320	80	750	250	1,070	220	\$39,000	\$180
35	P5E	4,290	10	230	90	340	80	\$19,000	\$260
35	P5N	6,590	20	250	130	400	110	\$17,000	\$160
35	P6A	27,650	100	1,800	690	2,580	580	\$108,000	\$190
35	P6B	18,310	60	1,040	410	1,510	350	\$63,000	\$180
35	P6C	14,990	50	900	440	1,390	370	\$44,000	\$120
35	P7A	21,840	130	1,680	600	2,400	510	\$91,000	\$180
35	P7B	17,790	90	1,450	410	1,950	350	\$73,000	\$210
35	P7C	16,340	90	1,280	440	1,810	360	\$51,000	\$140
35	P7E	15,970	100	1,300	450	1,850	390	\$63,000	\$160
35	P7G	9,930	40	600	220	860	180	\$38,000	\$210
35	P7J	3,770	30	420	100	540	80	\$10,000	\$120
35	P7K	5,330	20	280	110	400	80	\$22,000	\$270
35	P7L	1,580	0	110	50	170	40	\$6,000	\$140
35	P8N	8,420	40	650	210	900	170	\$27,000	\$160
35	P8T	3,770	40	360	120	510	80	\$26,000	\$320
35	P9A	7,750	80	910	290	1,270	230	\$35,000	\$150
35	P9N	10,970	70	820	270	1,160	200	\$47,000	\$230
35	Total	11,035,750	82,250	779,510	316,550	1,178,310	271,770	\$68,197,000	\$250

T1 Filing Compliance (2020 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	29,020	160	1,690	710	2,560	580	\$150,000	\$260
46	R0B	26,350	250	2,760	560	3,570	430	\$88,000	\$210
46	R0C	39,770	170	3,250	1,100	4,510	900	\$165,000	\$180
46	R0E	27,960	110	1,810	710	2,620	610	\$126,000	\$210
46	R0G	31,540	100	1,580	520	2,190	450	\$127,000	\$280
46	R0H	9,810	40	700	250	990	220	\$33,000	\$150
46	R0J	21,120	70	970	330	1,370	280	\$63,000	\$230
46	R0K	19,580	70	890	310	1,260	250	\$68,000	\$270
46	R0L	19,710	80	1,330	570	1,980	490	\$98,000	\$200
46	R0M	14,280	40	720	250	1,000	200	\$56,000	\$290
46	R1A	16,520	40	1,070	420	1,540	360	\$63,000	\$180
46	R1B	240	0	10	0	10	0	\$0	\$0
46	R1C	3,090	10	190	70	270	70	\$21,000	\$310
46	R1N	14,700	50	830	320	1,190	270	\$58,000	\$210
46	R2C	25,050	70	1,330	580	1,980	500	\$89,000	\$180
46	R2E	7,790	20	370	130	510	100	\$23,000	\$250
46	R2G	26,970	50	1,430	470	1,960	420	\$122,000	\$290
46	R2H	12,200	30	740	270	1,050	250	\$54,000	\$220
46	R2J	21,030	60	1,170	430	1,650	370	\$71,000	\$190
46	R2K	25,730	80	1,420	560	2,050	470	\$100,000	\$210
46	R2L	10,610	30	710	310	1,040	260	\$39,000	\$150
46	R2M	29,510	90	1,720	630	2,440	530	\$106,000	\$200
46	R2N	25,170	60	1,140	380	1,580	320	\$100,000	\$310
46	R2P	26,920	120	1,220	540	1,870	490	\$112,000	\$230
46	R2R	19,770	70	840	400	1,310	350	\$69,000	\$200
46	R2V	28,760	60	1,470	550	2,080	470	\$98,000	\$210
46	R2W	19,150	80	1,640	770	2,500	690	\$92,000	\$130
46	R2X	14,770	40	550	260	850	230	\$33,000	\$150
46	R2Y	14,890	30	840	290	1,160	250	\$41,000	\$160
46	R3A	3,150	20	300	150	470	120	\$22,000	\$180
46	R3B	9,070	30	690	280	1,000	240	\$74,000	\$310
46	R3C	15,140	30	920	330	1,290	290	\$64,000	\$220
46	R3E	13,840	40	750	340	1,140	300	\$39,000	\$130
46	R3G	18,470	70	1,350	540	1,950	470	\$90,000	\$190
46	R3H	160	0	0	0	20	0	\$0	\$0
46	R3J	21,570	70	1,270	460	1,790	380	\$77,000	\$200
46	R3K	10,060	20	520	180	720	160	\$33,000	\$210
46	R3L	15,510	40	990	370	1,400	320	\$85,000	\$270
46	R3M	16,960	50	960	370	1,380	320	\$111,000	\$340
46	R3N	12,730	30	780	280	1,080	230	\$83,000	\$360
46	R3P	16,960	60	760	230	1,050	210	\$82,000	\$390
46	R3R	19,990	40	1,070	360	1,470	290	\$81,000	\$280
46	R3S	440	0	40	0	40	0	\$0	\$0
46	R3T	39,000	120	2,020	570	2,710	480	\$120,000	\$250
46	R3V	4,990	0	300	90	390	80	\$21,000	\$280
46	R3W	10,970	20	470	180	680	160	\$32,000	\$200

T1 Filing Compliance (2020 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	15,690	50	800	260	1,110	220	\$81,000	\$360
46	R3Y	22,740	110	1,190	400	1,710	350	\$119,000	\$350
46	R4A	3,750	0	260	100	360	80	\$22,000	\$270
46	R4G	1,240	0	60	10	80	10	\$2,000	\$190
46	R4H	2,000	0	110	30	150	30	\$10,000	\$330
46	R4J	930	0	60	20	70	20	\$7,000	\$410
46	R4K	680	0	20	0	30	0	\$0	\$0
46	R4L	960	0	70	20	100	20	\$6,000	\$280
46	R5A	2,820	0	180	70	250	50	\$16,000	\$310
46	R5G	18,890	90	810	320	1,220	270	\$67,000	\$250
46	R5H	4,120	20	290	90	410	70	\$10,000	\$150
46	R5J	950	0	50	20	80	20	\$3,000	\$170
46	R5K	3,970	20	230	80	330	70	\$31,000	\$450
46	R5L	1,540	0	90	40	130	30	\$6,000	\$170
46	R5M	1,580	0	90	20	120	20	\$2,000	\$120
46	R5N	3,420	0	160	50	210	40	\$6,000	\$140
46	R5P	460	0	30	10	50	10	\$5,000	\$450
46	R5R	810	0	50	30	80	20	\$4,000	\$220
46	R5T	510	0	40	20	60	10	\$3,000	\$270
46	R6M	8,740	30	300	140	470	110	\$26,000	\$230
46	R6W	15,150	70	580	260	900	220	\$68,000	\$310
46	R7A	24,790	50	1,240	520	1,810	430	\$88,000	\$210
46	R7B	17,050	40	790	280	1,110	240	\$48,000	\$200
46	R7C	2,130	0	70	30	110	30	\$14,000	\$470
46	R7N	7,980	10	370	150	530	120	\$30,000	\$250
46	R8A	4,410	10	370	70	450	60	\$12,000	\$200
46	R8N	8,650	40	940	230	1,200	170	\$35,000	\$200
46	R9A	5,640	30	440	90	560	70	\$13,000	\$180
46	Total	992,590	3,320	57,240	20,760	81,320	17,640	\$4,021,000	\$230

T1 Filing Compliance (2020 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	40,430	210	1,960	660	2,820	540	\$124,000	\$230
47	S0C	15,910	80	650	260	990	210	\$153,000	\$730
47	S0E	25,770	120	960	350	1,430	290	\$78,000	\$270
47	S0G	48,960	220	2,410	860	3,490	690	\$290,000	\$420
47	S0H	16,260	70	640	310	1,020	250	\$95,000	\$380
47	S0J	35,080	240	2,450	690	3,390	540	\$127,000	\$230
47	S0K	67,030	250	2,880	1,090	4,230	900	\$254,000	\$280
47	S0L	23,770	80	820	400	1,290	320	\$122,000	\$380
47	S0M	33,590	250	2,580	900	3,730	750	\$118,000	\$160
47	S0N	15,910	70	600	220	890	170	\$55,000	\$320
47	S0P	4,750	50	490	100	640	80	\$7,000	\$90
47	S2V	650	0	30	0	40	0	\$0	\$0
47	S3N	15,060	70	690	200	960	160	\$32,000	\$200
47	S4A	9,660	20	280	140	440	120	\$25,000	\$210
47	S4H	9,510	20	300	140	460	120	\$26,000	\$230
47	S4K	0	0	0	0	0	0	\$0	\$0
47	S4L	4,670	0	190	70	260	50	\$17,000	\$320
47	S4N	22,980	90	1,060	460	1,610	380	\$98,000	\$260
47	S4P	11,390	50	1,120	240	1,410	190	\$58,000	\$310
47	S4R	26,590	110	1,130	530	1,760	450	\$99,000	\$220
47	S4S	27,400	100	1,210	420	1,720	360	\$84,000	\$230
47	S4T	22,370	90	1,390	600	2,070	480	\$84,000	\$170
47	S4V	25,140	100	910	300	1,310	260	\$91,000	\$350
47	S4W	9,690	80	490	150	720	130	\$27,000	\$210
47	S4X	21,890	50	850	300	1,200	250	\$45,000	\$180
47	S4Y	4,060	10	130	40	190	40	\$6,000	\$170
47	S4Z	1,010	0	30	30	60	20	\$2,000	\$110
47	S6H	22,670	70	920	420	1,410	360	\$76,000	\$210
47	S6J	4,140	20	120	60	200	50	\$11,000	\$230
47	S6K	960	0	40	20	60	10	\$2,000	\$180
47	S6V	30,100	130	1,570	670	2,360	580	\$126,000	\$220
47	S6W	230	0	0	0	10	0	\$0	\$0
47	S6X	1,710	0	60	20	80	20	\$12,000	\$650
47	S7A	100	0	0	0	0	0	\$0	\$0
47	S7B	330	0	20	0	30	0	\$0	\$0
47	S7C	730	0	20	20	40	10	\$4,000	\$390
47	S7H	28,300	150	1,400	460	2,000	380	\$82,000	\$210
47	S7J	24,060	70	990	330	1,390	280	\$70,000	\$260
47	S7K	32,250	140	1,520	530	2,190	440	\$108,000	\$240
47	S7L	30,120	150	1,680	670	2,500	550	\$94,000	\$170
47	S7M	23,030	110	1,420	550	2,080	450	\$67,000	\$150
47	S7N	20,230	90	910	320	1,320	290	\$110,000	\$390
47	S7P	200	0	0	0	0	0	\$0	\$0
47	S7R	6,050	30	270	100	400	80	\$21,000	\$250
47	S7S	4,730	10	150	40	200	40	\$12,000	\$330
47	S7T	11,760	60	480	170	700	150	\$44,000	\$300

T1 Filing Compliance (2020 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	S7V	11,130	40	400	160	600	140	\$33,000	\$240
47	S7W	12,060	60	510	210	790	180	\$49,000	\$280
47	S9A	11,370	50	660	210	920	180	\$29,000	\$160
47	S9H	15,330	50	630	240	920	200	\$56,000	\$280
47	S9V	10,390	30	530	320	880	260	\$51,000	\$190
47	S9X	6,170	30	370	140	530	100	\$16,000	\$170
47	Total	847,680	3,730	40,900	15,120	59,740	12,470	\$3,198,000	\$260

T1 Filing Compliance (2020 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	42,770	310	3,360	1,020	4,690	820	\$194,000	\$240
48	T0B	46,240	290	2,320	980	3,590	760	\$208,000	\$270
48	T0C	45,070	300	3,050	1,020	4,370	780	\$202,000	\$260
48	T0E	28,300	210	2,160	760	3,130	610	\$126,000	\$210
48	T0G	29,140	200	2,160	560	2,920	390	\$102,000	\$260
48	T0H	57,340	510	4,290	1,180	5,980	910	\$260,000	\$280
48	T0J	37,230	220	1,970	690	2,890	530	\$140,000	\$270
48	T0K	42,190	320	2,360	660	3,340	530	\$159,000	\$300
48	T0L	40,570	270	2,510	790	3,570	600	\$164,000	\$270
48	T0M	48,900	300	2,590	1,240	4,120	980	\$247,000	\$250
48	T0P	1,570	40	300	80	420	50	\$6,000	\$110
48	T0V	10	0	0	0	0	0	\$0	\$0
48	T1A	20,200	90	1,100	420	1,610	320	\$62,000	\$190
48	T1B	25,160	80	1,010	390	1,480	310	\$76,000	\$240
48	T1C	6,970	10	280	130	430	100	\$23,000	\$220
48	T1G	8,360	40	300	140	480	110	\$24,000	\$210
48	T1H	21,090	90	1,020	360	1,470	270	\$134,000	\$490
48	T1J	20,100	90	970	360	1,430	290	\$81,000	\$280
48	T1K	34,870	120	1,610	490	2,230	390	\$92,000	\$230
48	T1L	6,670	20	320	220	560	190	\$28,000	\$140
48	T1M	7,780	50	300	110	460	90	\$20,000	\$230
48	T1P	13,110	70	840	300	1,200	240	\$72,000	\$310
48	T1R	13,240	50	680	340	1,070	280	\$56,000	\$200
48	T1S	32,340	180	1,650	770	2,600	610	\$248,000	\$410
48	T1V	12,920	40	630	250	920	190	\$37,000	\$190
48	T1W	12,560	30	570	340	940	300	\$65,000	\$220
48	T1X	16,920	120	1,000	520	1,630	420	\$116,000	\$280
48	T1Y	42,770	330	2,480	1,160	3,970	940	\$161,000	\$170
48	T1Z	1,100	0	70	40	130	40	\$11,000	\$280
48	T2A	44,580	290	2,580	1,250	4,120	1,010	\$160,000	\$160
48	T2B	16,960	90	1,040	520	1,650	410	\$100,000	\$240
48	T2C	16,210	70	980	430	1,480	350	\$106,000	\$300
48	T2E	26,990	140	1,760	770	2,670	640	\$145,000	\$230
48	T2G	11,840	60	850	350	1,260	290	\$79,000	\$270
48	T2H	7,600	30	510	200	730	160	\$38,000	\$230
48	T2J	33,630	160	1,770	730	2,650	600	\$194,000	\$320
48	T2K	26,160	140	1,630	650	2,420	520	\$116,000	\$220
48	T2L	10,720	60	540	150	750	130	\$55,000	\$430
48	T2M	15,800	80	970	360	1,410	290	\$92,000	\$310
48	T2N	18,700	100	1,060	320	1,470	260	\$74,000	\$280
48	T2P	13,450	140	600	230	970	190	\$83,000	\$430
48	T2R	12,960	60	700	350	1,100	280	\$70,000	\$250
48	T2S	11,060	40	530	250	820	210	\$125,000	\$600
48	T2T	21,550	110	1,200	500	1,820	410	\$225,000	\$550
48	T2V	25,100	130	1,240	520	1,880	450	\$144,000	\$320
48	T2W	31,530	170	1,820	690	2,680	550	\$118,000	\$220

T1 Filing Compliance (2020 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	39,130	220	2,220	900	3,340	750	\$179,000	\$240
48	T2Y	46,800	250	2,300	970	3,520	790	\$206,000	\$260
48	T2Z	50,700	290	2,910	1,230	4,430	990	\$272,000	\$270
48	T3A	41,930	240	2,040	600	2,880	500	\$148,000	\$300
48	T3B	28,160	160	1,630	640	2,420	520	\$128,000	\$250
48	T3C	17,920	90	1,030	450	1,570	380	\$88,000	\$230
48	T3E	30,440	150	1,780	670	2,590	550	\$161,000	\$290
48	T3G	45,060	280	2,280	760	3,330	660	\$163,000	\$250
48	T3H	54,120	360	2,620	980	3,960	810	\$331,000	\$410
48	T3J	61,600	620	3,900	1,770	6,280	1,460	\$492,000	\$340
48	T3K	60,580	410	3,350	1,330	5,090	1,100	\$234,000	\$210
48	T3L	22,480	130	1,170	360	1,650	290	\$405,000	\$1,400
48	T3M	36,180	200	1,940	830	2,970	670	\$212,000	\$320
48	T3N	21,560	170	1,250	650	2,070	550	\$104,000	\$190
48	T3P	17,170	110	850	330	1,290	270	\$61,000	\$230
48	T3R	23,610	170	1,240	470	1,870	390	\$135,000	\$350
48	T3S	240	0	30	0	40	0	\$0	\$0
48	T3T	620	30	100	0	130	0	\$0	\$0
48	T3Z	8,960	50	400	150	600	130	\$128,000	\$1,000
48	T4A	14,250	80	750	370	1,200	290	\$73,000	\$250
48	T4B	38,630	220	2,150	1,090	3,460	870	\$215,000	\$250
48	T4C	26,810	140	1,440	610	2,190	500	\$137,000	\$280
48	T4E	3,950	30	190	70	290	60	\$122,000	\$1,960
48	T4G	9,640	40	450	200	700	170	\$49,000	\$300
48	T4H	9,590	50	460	190	710	150	\$34,000	\$220
48	T4J	9,140	50	460	160	670	130	\$43,000	\$330
48	T4L	13,680	60	660	270	990	230	\$58,000	\$250
48	T4M	4,840	20	260	110	380	80	\$16,000	\$200
48	T4N	22,970	100	1,480	570	2,160	460	\$85,000	\$190
48	T4P	24,000	110	1,260	560	1,930	460	\$91,000	\$200
48	T4R	27,740	90	1,330	540	1,960	440	\$129,000	\$290
48	T4S	14,830	70	860	470	1,400	370	\$119,000	\$320
48	T4T	11,170	70	730	230	1,020	180	\$67,000	\$370
48	T4V	16,410	70	810	300	1,170	240	\$55,000	\$230
48	T4X	18,290	110	1,010	430	1,560	350	\$69,000	\$200
48	T5A	25,440	160	1,570	650	2,380	520	\$89,000	\$170
48	T5B	11,350	90	930	370	1,390	290	\$45,000	\$160
48	T5C	11,890	90	730	280	1,090	230	\$34,000	\$150
48	T5E	23,830	180	1,540	560	2,280	470	\$74,000	\$160
48	T5G	9,160	60	750	310	1,120	250	\$58,000	\$230
48	T5H	19,910	140	1,900	660	2,690	510	\$81,000	\$160
48	T5J	7,860	50	440	140	630	120	\$90,000	\$790
48	T5K	16,760	70	1,020	360	1,450	300	\$96,000	\$320
48	T5L	12,710	60	890	350	1,300	280	\$68,000	\$240
48	T5M	11,340	70	740	270	1,080	220	\$47,000	\$210
48	T5N	10,970	40	660	280	980	230	\$64,000	\$280

T1 Filing Compliance (2020 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	15,460	90	1,050	460	1,600	380	\$52,000	\$140
48	T5R	18,500	70	1,060	370	1,500	300	\$57,000	\$190
48	T5S	5,160	40	340	140	510	120	\$24,000	\$210
48	T5T	56,650	270	3,050	1,230	4,560	1,010	\$197,000	\$190
48	T5V	290	0	20	0	30	0	\$0	\$0
48	T5W	14,800	90	1,100	420	1,610	340	\$65,000	\$190
48	T5X	31,430	220	1,860	780	2,860	630	\$107,000	\$170
48	T5Y	38,060	220	2,260	1,010	3,490	830	\$153,000	\$180
48	T5Z	25,750	140	1,390	510	2,030	430	\$78,000	\$180
48	T6A	11,040	40	690	230	960	190	\$63,000	\$340
48	T6B	7,430	40	440	160	640	130	\$22,000	\$170
48	T6C	14,890	80	950	370	1,400	300	\$80,000	\$270
48	T6E	16,960	90	1,240	430	1,760	350	\$100,000	\$290
48	T6G	7,960	40	500	120	660	100	\$47,000	\$490
48	T6H	20,580	110	1,180	390	1,680	330	\$64,000	\$200
48	T6J	35,300	210	1,830	630	2,670	520	\$103,000	\$200
48	T6K	20,860	150	1,290	520	1,950	410	\$64,000	\$160
48	T6L	38,010	260	2,370	980	3,600	800	\$146,000	\$180
48	T6M	23,930	110	1,210	490	1,800	400	\$116,000	\$290
48	T6N	80	0	0	0	10	0	\$0	\$0
48	T6P	1,360	20	100	50	170	40	\$7,000	\$200
48	T6R	35,010	210	1,630	600	2,450	500	\$217,000	\$440
48	T6S	40	0	0	0	10	0	\$0	\$0
48	T6T	35,780	290	2,180	1,030	3,500	850	\$154,000	\$180
48	T6V	16,190	100	890	350	1,340	280	\$64,000	\$230
48	T6W	54,120	340	2,800	1,140	4,280	930	\$238,000	\$260
48	T6X	33,760	250	1,940	850	3,040	720	\$159,000	\$220
48	T6Y	180	0	0	0	0	0	\$0	\$0
48	T7A	9,600	60	510	260	830	210	\$60,000	\$280
48	T7E	10,570	50	520	230	800	180	\$48,000	\$260
48	T7N	6,520	30	290	100	410	70	\$13,000	\$180
48	T7P	5,970	20	280	100	400	80	\$15,000	\$180
48	T7S	9,460	50	540	290	880	230	\$58,000	\$250
48	T7V	8,160	20	430	190	640	150	\$38,000	\$250
48	T7X	34,150	180	2,120	760	3,060	590	\$154,000	\$260
48	T7Y	13,630	80	810	310	1,200	240	\$88,000	\$360
48	T7Z	14,820	80	810	310	1,200	250	\$60,000	\$240
48	T8A	33,180	150	1,840	660	2,640	530	\$168,000	\$320
48	T8B	5,700	30	270	130	430	120	\$59,000	\$510
48	T8C	3,430	20	190	80	290	70	\$15,000	\$220
48	T8E	6,290	40	380	160	580	130	\$39,000	\$300
48	T8G	3,650	30	280	100	410	80	\$21,000	\$240
48	T8H	22,850	90	1,240	450	1,780	370	\$108,000	\$290
48	T8L	21,010	100	1,180	450	1,740	380	\$95,000	\$250
48	T8N	51,510	230	2,790	1,040	4,060	870	\$216,000	\$250
48	T8R	11,870	70	750	260	1,080	220	\$59,000	\$270

T1 Filing Compliance (2020 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	6,950	80	610	160	850	130	\$40,000	\$300
48	T8T	5,590	30	300	90	420	70	\$32,000	\$460
48	T8V	24,520	130	1,810	700	2,630	560	\$143,000	\$260
48	T8W	15,130	60	1,020	370	1,440	300	\$81,000	\$280
48	T8X	16,610	80	1,150	440	1,670	360	\$138,000	\$380
48	T9A	11,700	60	670	250	980	200	\$54,000	\$270
48	T9C	5,750	30	300	110	440	90	\$31,000	\$330
48	T9E	24,640	110	1,300	640	2,040	510	\$123,000	\$240
48	T9G	5,120	30	280	140	450	110	\$18,000	\$170
48	T9H	19,720	150	1,850	550	2,560	440	\$123,000	\$280
48	T9J	2,370	20	200	60	280	50	\$16,000	\$330
48	T9K	28,440	240	2,710	710	3,670	560	\$166,000	\$300
48	T9M	13,770	80	1,030	350	1,460	270	\$71,000	\$260
48	T9N	8,720	40	470	180	680	140	\$50,000	\$350
48	T9S	5,680	30	350	130	500	100	\$23,000	\$230
48	T9V	16,550	70	690	370	1,130	290	\$96,000	\$330
48	T9W	6,390	20	250	100	360	80	\$19,000	\$250
48	T9X	4,690	30	210	80	310	60	\$12,000	\$190
48	Total	3,168,940	18,520	183,850	71,640	274,010	57,980	\$15,544,000	\$270

T1 Filing Compliance (2020 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	11,810	100	580	440	1,110	380	\$86,000	\$220
59	V0B	27,810	330	1,340	820	2,490	670	\$126,000	\$190
59	V0C	17,890	250	1,430	620	2,310	500	\$128,000	\$260
59	V0E	56,740	820	3,010	1,870	5,690	1,550	\$297,000	\$190
59	V0G	21,850	300	1,270	870	2,450	750	\$131,000	\$180
59	V0H	47,700	660	2,350	1,470	4,480	1,240	\$259,000	\$210
59	V0J	39,030	620	2,960	1,220	4,800	980	\$155,000	\$160
59	V0K	26,780	400	1,650	820	2,870	670	\$128,000	\$190
59	V0L	3,620	80	310	120	500	100	\$12,000	\$120
59	V0M	9,340	140	610	300	1,050	240	\$54,000	\$220
59	V0N	57,860	870	3,760	2,550	7,180	2,140	\$490,000	\$230
59	V0P	5,650	120	480	210	810	170	\$29,000	\$170
59	V0R	56,950	680	3,370	2,240	6,290	1,910	\$373,000	\$200
59	V0S	290	0	30	20	60	10	\$2,000	\$160
59	V0T	6,010	150	720	260	1,120	190	\$31,000	\$160
59	V0V	1,230	40	170	60	270	30	\$4,000	\$140
59	V0W	340	10	40	0	60	0	\$0	\$0
59	V0X	18,010	290	1,020	570	1,880	450	\$72,000	\$160
59	V1A	6,870	40	300	200	540	180	\$32,000	\$180
59	V1B	18,430	180	920	540	1,630	460	\$104,000	\$230
59	V1C	20,920	190	890	510	1,590	430	\$80,000	\$190
59	V1E	17,010	180	850	450	1,480	380	\$70,000	\$180
59	V1G	11,740	110	750	330	1,190	260	\$85,000	\$330
59	V1H	12,040	120	580	350	1,040	300	\$63,000	\$210
59	V1J	18,860	200	1,360	600	2,160	500	\$157,000	\$320
59	V1K	7,820	100	500	250	850	200	\$44,000	\$220
59	V1L	14,280	170	920	570	1,660	490	\$113,000	\$230
59	V1M	24,990	200	1,190	610	2,010	530	\$170,000	\$320
59	V1N	10,620	100	540	280	920	230	\$47,000	\$210
59	V1P	7,300	70	410	320	800	270	\$61,000	\$230
59	V1R	8,090	60	330	190	580	170	\$22,000	\$130
59	V1S	10,160	50	490	210	750	180	\$39,000	\$220
59	V1T	24,100	300	1,340	870	2,500	730	\$127,000	\$170
59	V1V	19,230	160	1,000	550	1,710	480	\$104,000	\$220
59	V1W	29,550	290	1,250	830	2,370	710	\$270,000	\$380
59	V1X	27,400	340	1,520	1,030	2,900	880	\$154,000	\$180
59	V1Y	30,590	330	1,710	1,130	3,170	970	\$272,000	\$280
59	V1Z	12,440	150	700	450	1,290	380	\$98,000	\$260
59	V2A	33,880	400	1,580	1,060	3,030	910	\$169,000	\$180
59	V2B	31,340	350	1,860	1,070	3,270	860	\$136,000	\$160
59	V2C	21,170	180	1,240	570	1,990	470	\$88,000	\$190
59	V2E	12,370	80	670	280	1,030	240	\$65,000	\$270
59	V2G	14,240	170	970	550	1,690	460	\$66,000	\$140
59	V2H	6,100	70	360	130	560	110	\$15,000	\$140
59	V2J	17,900	210	910	530	1,650	450	\$55,000	\$120
59	V2K	16,190	130	900	500	1,530	410	\$88,000	\$220

T1 Filing Compliance (2020 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	7,760	160	560	350	1,070	290	\$53,000	\$180
59	V2M	17,810	190	1,120	570	1,880	480	\$90,000	\$190
59	V2N	25,710	230	1,490	730	2,450	600	\$133,000	\$220
59	V2P	29,150	420	1,670	1,100	3,180	890	\$153,000	\$170
59	V2R	41,670	420	2,220	1,260	3,900	1,040	\$215,000	\$210
59	V2S	38,940	530	2,140	1,300	3,970	1,100	\$215,000	\$200
59	V2T	47,320	990	3,150	1,790	5,930	1,590	\$336,000	\$210
59	V2V	26,510	420	1,900	1,120	3,440	910	\$189,000	\$210
59	V2W	16,400	190	1,040	550	1,780	440	\$95,000	\$220
59	V2X	38,430	460	2,290	1,320	4,060	1,110	\$223,000	\$200
59	V2Y	32,500	270	1,580	900	2,750	770	\$219,000	\$290
59	V2Z	12,380	150	650	360	1,160	310	\$79,000	\$260
59	V3A	35,110	340	1,810	1,140	3,290	930	\$193,000	\$210
59	V3B	48,280	540	2,250	1,190	3,970	1,020	\$215,000	\$210
59	V3C	31,450	300	1,600	790	2,690	690	\$127,000	\$190
59	V3E	32,320	310	1,320	670	2,310	570	\$137,000	\$240
59	V3G	19,750	210	1,070	610	1,880	540	\$124,000	\$230
59	V3H	29,270	240	1,470	720	2,420	610	\$192,000	\$320
59	V3J	35,000	330	1,600	780	2,710	670	\$149,000	\$220
59	V3K	24,680	240	1,170	640	2,040	560	\$118,000	\$210
59	V3L	23,860	240	1,230	610	2,070	510	\$99,000	\$190
59	V3M	37,410	390	1,830	1,030	3,250	890	\$199,000	\$220
59	V3N	32,630	360	1,400	690	2,450	600	\$154,000	\$250
59	V3R	48,850	610	2,200	1,400	4,210	1,210	\$225,000	\$190
59	V3S	81,260	1,220	4,710	2,800	8,730	2,420	\$520,000	\$210
59	V3T	36,880	570	2,180	1,310	4,060	1,090	\$190,000	\$180
59	V3V	42,500	730	2,530	1,610	4,870	1,400	\$264,000	\$190
59	V3W	78,800	1,460	4,780	2,890	9,130	2,540	\$533,000	\$210
59	V3X	25,730	410	1,620	1,050	3,070	920	\$322,000	\$350
59	V3Y	14,970	130	800	410	1,350	350	\$84,000	\$240
59	V3Z	26,690	250	1,140	680	2,070	560	\$181,000	\$320
59	V4A	30,960	310	1,230	770	2,310	670	\$205,000	\$310
59	V4B	16,940	180	750	520	1,450	440	\$112,000	\$250
59	V4C	37,640	570	2,230	1,280	4,070	1,090	\$209,000	\$190
59	V4E	9,990	100	450	250	800	220	\$73,000	\$330
59	V4G	310	0	20	20	40	20	\$3,000	\$180
59	V4K	20,070	180	900	520	1,600	450	\$99,000	\$220
59	V4L	6,470	50	270	140	460	130	\$22,000	\$180
59	V4M	12,300	130	580	320	1,030	270	\$79,000	\$290
59	V4N	65,010	690	3,020	1,740	5,450	1,480	\$308,000	\$210
59	V4P	10,710	110	410	220	740	180	\$74,000	\$420
59	V4R	12,090	110	700	370	1,180	310	\$96,000	\$310
59	V4S	5,690	90	430	260	780	210	\$61,000	\$290
59	V4T	23,940	250	1,300	860	2,410	730	\$175,000	\$240
59	V4V	13,540	170	780	600	1,550	510	\$123,000	\$240
59	V4W	16,110	210	1,010	580	1,800	470	\$106,000	\$220

T1 Filing Compliance (2020 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	V4X	10,780	170	720	410	1,300	350	\$166,000	\$480
59	V4Z	3,960	50	240	140	430	110	\$29,000	\$260
59	V5A	19,450	210	940	380	1,540	340	\$79,000	\$230
59	V5B	18,170	180	820	400	1,390	340	\$66,000	\$190
59	V5C	27,990	240	1,200	590	2,030	510	\$157,000	\$310
59	V5E	22,300	250	860	420	1,520	360	\$81,000	\$220
59	V5G	16,800	190	780	360	1,320	300	\$70,000	\$230
59	V5H	34,250	360	1,210	540	2,100	470	\$100,000	\$210
59	V5J	19,270	200	760	350	1,310	300	\$64,000	\$210
59	V5K	18,560	180	870	460	1,510	410	\$126,000	\$310
59	V5L	14,810	200	980	640	1,820	550	\$95,000	\$170
59	V5M	19,390	210	740	350	1,300	300	\$49,000	\$160
59	V5N	28,280	260	1,380	730	2,370	630	\$139,000	\$220
59	V5P	27,380	300	960	550	1,810	480	\$111,000	\$230
59	V5R	40,650	370	1,460	780	2,610	680	\$119,000	\$170
59	V5S	25,470	250	1,010	530	1,790	450	\$76,000	\$170
59	V5T	19,700	160	1,170	680	2,000	590	\$140,000	\$240
59	V5V	18,880	160	940	480	1,570	420	\$99,000	\$240
59	V5W	16,880	190	740	400	1,330	350	\$85,000	\$240
59	V5X	25,510	330	1,090	630	2,040	560	\$134,000	\$240
59	V5Y	14,660	90	620	330	1,030	300	\$100,000	\$340
59	V5Z	19,740	180	770	390	1,340	340	\$124,000	\$360
59	V6A	16,960	500	1,130	770	2,400	640	\$129,000	\$200
59	V6B	26,330	290	1,230	810	2,320	700	\$243,000	\$350
59	V6C	6,590	40	140	80	260	70	\$73,000	\$1,130
59	V6E	23,650	200	1,090	710	1,990	610	\$221,000	\$360
59	V6G	22,570	230	1,050	700	1,970	610	\$135,000	\$220
59	V6H	17,310	120	690	350	1,160	300	\$151,000	\$500
59	V6J	19,000	140	850	470	1,460	410	\$162,000	\$390
59	V6K	20,380	160	940	520	1,610	460	\$148,000	\$320
59	V6L	8,160	80	250	110	430	100	\$84,000	\$870
59	V6M	13,470	130	400	200	730	170	\$57,000	\$340
59	V6N	10,890	100	400	160	660	140	\$94,000	\$680
59	V6P	26,190	240	910	490	1,640	430	\$117,000	\$280
59	V6R	14,660	120	620	280	1,030	260	\$134,000	\$510
59	V6S	10,460	80	370	130	590	110	\$34,000	\$310
59	V6T	9,530	90	440	100	620	90	\$59,000	\$690
59	V6V	9,710	100	390	230	720	190	\$31,000	\$160
59	V6W	1,910	30	110	60	190	50	\$13,000	\$290
59	V6X	34,300	340	1,110	560	2,010	500	\$124,000	\$250
59	V6Y	41,710	400	1,170	520	2,090	450	\$82,000	\$180
59	V6Z	16,090	160	720	410	1,290	350	\$127,000	\$360
59	V7A	22,220	240	800	440	1,470	370	\$321,000	\$860
59	V7B	700	0	40	30	70	20	\$4,000	\$170
59	V7C	33,680	380	1,100	440	1,910	370	\$104,000	\$280
59	V7E	31,000	310	1,090	450	1,860	390	\$99,000	\$260

T1 Filing Compliance (2020 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	V7G	9,650	70	450	190	710	170	\$67,000	\$410
59	V7H	9,740	100	490	200	790	170	\$62,000	\$370
59	V7J	13,140	130	670	380	1,170	330	\$107,000	\$330
59	V7K	9,680	60	440	210	710	180	\$54,000	\$300
59	V7L	21,840	220	970	600	1,780	510	\$133,000	\$260
59	V7M	18,730	210	880	490	1,580	440	\$129,000	\$290
59	V7N	12,080	120	510	280	900	250	\$96,000	\$390
59	V7P	10,790	170	580	300	1,050	260	\$58,000	\$230
59	V7R	12,240	120	480	220	810	190	\$54,000	\$290
59	V7S	8,500	100	290	180	570	170	\$73,000	\$440
59	V7T	7,880	120	270	180	570	160	\$43,000	\$270
59	V7V	12,480	150	350	210	710	190	\$97,000	\$510
59	V7W	6,840	60	230	130	420	120	\$51,000	\$430
59	V7X	300	0	0	0	20	0	\$0	\$0
59	V7Y	330	0	0	0	0	0	\$0	\$0
59	V7Z	80	0	10	0	30	0	\$0	\$0
59	V8A	15,490	180	670	460	1,310	390	\$84,000	\$220
59	V8B	10,520	110	740	530	1,370	460	\$125,000	\$270
59	V8C	6,130	40	350	170	560	140	\$22,000	\$160
59	V8E	8,850	20	420	410	850	370	\$73,000	\$200
59	V8G	14,670	150	930	450	1,530	380	\$75,000	\$200
59	V8J	9,200	100	710	350	1,160	280	\$63,000	\$230
59	V8K	9,130	170	570	470	1,210	420	\$97,000	\$230
59	V8L	20,800	160	780	480	1,410	420	\$116,000	\$280
59	V8M	13,510	130	670	350	1,150	290	\$57,000	\$190
59	V8N	20,050	150	920	410	1,480	340	\$91,000	\$270
59	V8P	14,030	110	700	360	1,170	320	\$97,000	\$310
59	V8R	18,690	140	950	460	1,550	400	\$98,000	\$240
59	V8S	13,310	100	590	300	990	270	\$88,000	\$320
59	V8T	15,740	230	970	570	1,770	490	\$84,000	\$170
59	V8V	22,860	230	1,040	780	2,050	690	\$641,000	\$930
59	V8W	7,040	80	360	190	630	160	\$52,000	\$320
59	V8X	19,410	180	990	520	1,680	450	\$89,000	\$200
59	V8Y	8,410	50	270	140	460	130	\$67,000	\$520
59	V8Z	25,110	240	1,340	740	2,310	650	\$137,000	\$210
59	V9A	30,530	310	1,830	1,100	3,240	910	\$167,000	\$180
59	V9B	38,820	320	2,240	1,410	3,960	1,190	\$247,000	\$210
59	V9C	19,910	150	1,120	680	1,950	580	\$104,000	\$180
59	V9E	4,190	20	190	110	320	100	\$18,000	\$180
59	V9G	12,650	150	740	410	1,300	350	\$65,000	\$180
59	V9H	8,040	80	450	260	790	210	\$57,000	\$270
59	V9J	7,440	90	410	230	730	190	\$51,000	\$260
59	V9K	14,240	180	630	460	1,280	400	\$109,000	\$270
59	V9L	28,740	400	1,700	970	3,070	820	\$173,000	\$210
59	V9M	14,600	120	690	370	1,180	320	\$73,000	\$220
59	V9N	26,480	320	1,300	850	2,460	730	\$330,000	\$450

T1 Filing Compliance (2020 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	23,990	240	1,020	690	1,950	610	\$152,000	\$250
59	V9R	24,880	330	1,640	1,020	2,990	870	\$164,000	\$190
59	V9S	13,300	160	820	520	1,500	430	\$66,000	\$160
59	V9T	28,330	240	1,240	840	2,310	730	\$131,000	\$180
59	V9V	9,010	60	350	190	600	160	\$38,000	\$240
59	V9W	24,670	270	1,300	760	2,330	630	\$123,000	\$200
59	V9X	8,370	80	580	330	980	290	\$59,000	\$210
59	V9Y	20,640	300	1,120	630	2,050	530	\$103,000	\$190
59	V9Z	14,760	180	910	670	1,750	560	\$102,000	\$180
59	Total	3,917,420	44,580	199,750	113,920	358,250	97,100	\$23,417,000	\$240

T1 Filing Compliance (2020 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	14,990	40	1,600	580	2,220	470	\$96,000	\$200
60	X0G	370	0	40	0	50	0	\$0	\$0
60	X1A	15,120	40	1,730	320	2,100	0	\$0	\$0
60	Total	30,480	80	3,370	910	4,360	730	\$172,000	\$230

T1 Filing Compliance (2020 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	1,280	50	170	70	280	50	\$18,000	\$340
61	Y0B	5,050	90	540	210	830	170	\$46,000	\$270
61	Y1A	22,690	400	2,310	760	3,470	630	\$142,000	\$220
61	Total	29,020	540	3,010	1,030	4,580	860	\$206,000	\$240

T1 Filing Compliance (2020 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	11,330	230	2,000	430	2,650	300	\$70,000	\$230
62	X0B	3,930	80	510	90	670	70	\$8,000	\$130
62	X0C	6,330	180	770	150	1,100	120	\$26,000	\$220
62	Total	21,590	480	3,270	670	4,420	490	\$104,000	\$210

T1 Filing Compliance (2020 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	157,970	18,520	14,770	3,940	37,220	3,090	\$944,000	\$310
99	Total	157,970	18,520	14,770	3,940	37,220	3,090	\$944,000	\$310

T1 Filing Compliance (2020 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	28,805,300	302,490	1,616,470	786,520	2,705,470	671,220	\$141,292,000	\$210

Note:

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