

T1 Filing Compliance (2022 Tax Year)

Table 2A: Late-Filing penalty assessed by province or territory

Province or Territory	All returns (#)	Late returns with nil balance (#) <sup>3</sup>	Late returns with refunds (#) <sup>3</sup>	Late returns with balance owing (#) <sup>3</sup>	All late returns (#)	Late returns with penalty (#) <sup>4</sup>	Total penalty (\$) <sup>4</sup>	Average penalty (\$)
Newfoundland and Labrador	436,080	6,200	20,730	12,430	39,350	7,560	\$2,051,000	\$270
Prince Edward Island	131,640	1,620	7,100	4,100	12,820	2,790	\$856,000	\$310
Nova Scotia	807,520	14,990	46,580	27,500	89,060	17,430	\$5,531,000	\$320
New Brunswick	649,310	8,950	29,760	15,960	54,670	9,830	\$2,910,000	\$300
Quebec	6,931,900	104,180	310,400	140,160	554,730	87,660	\$12,574,000	\$140
Ontario	11,620,070	273,140	770,830	315,710	1,359,670	219,550	\$78,726,000	\$360
Manitoba	1,030,710	8,040	63,230	22,510	93,780	15,220	\$5,262,000	\$350
Saskatchewan	871,520	17,140	37,250	16,690	71,090	10,870	\$4,611,000	\$420
Alberta	3,360,820	69,000	187,330	84,870	341,200	55,790	\$20,847,000	\$370
British Columbia	4,150,280	51,870	260,170	105,430	417,470	71,800	\$28,417,000	\$400
Northwest Territories	30,420	90	3,190	580	3,870	350	\$162,000	\$460
Yukon	30,800	600	3,330	950	4,870	620	\$344,000	\$560
Nunavut	21,220	710	2,330	430	3,470	180	\$86,000	\$470
Non-resident	95,520	6,860	8,270	3,000	18,130	2,370	\$2,033,000	\$860
<b>Canada</b>	<b>30,167,800</b>	<b>563,360</b>	<b>1,750,510</b>	<b>750,290</b>	<b>3,064,170</b>	<b>502,020</b>	<b>\$164,407,000</b>	<b>\$330</b>

- Notes:
1. All counts are rounded to the nearest ten. The sum of the data may not add to the total due to rounding.
  2. The amounts for 'Total penalty (\$)' are rounded to the nearest thousand. The sum of the data may not add to the total due to rounding.
  3. Late returns with nil balance, refunds, or balance owing show the running balance which includes previous years' balances.
  4. Late returns with a penalty (the counts and amounts) represent a balance owing for 2022 tax year only.
  5. Late-filing penalties for Quebec do not include the provincial portion.