

T1 Filing Compliance (2022 Tax Year)

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

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
Newfoundland and Labrador	A0A	40,040	650	1,920	1,290	3,860	800	\$182,000	\$230
	A0B	17,580	220	800	520	1,540	310	\$77,000	\$250
	A0C	10,840	140	360	250	750	140	\$31,000	\$220
	A0E	18,900	210	530	500	1,240	310	\$84,000	\$270
	A0G	30,430	390	910	740	2,040	440	\$85,000	\$190
	A0H	15,130	200	410	390	1,000	220	\$57,000	\$260
	A0J	6,950	110	170	150	430	90	\$17,000	\$190
	A0K	22,170	240	740	650	1,630	450	\$123,000	\$270
	A0L	6,790	70	290	210	570	110	\$41,000	\$370
	A0M	5,110	30	90	80	190	50	\$25,000	\$490
	A0N	12,290	170	280	250	700	140	\$33,000	\$230
	A0P	9,320	260	1,000	300	1,560	140	\$44,000	\$310
	A0R	1,950	20	150	30	190	20	\$3,000	\$170
	A1A	24,000	310	1,380	620	2,310	410	\$133,000	\$320
	A1B	16,770	320	940	440	1,690	250	\$119,000	\$470
	A1C	10,630	350	650	440	1,440	220	\$52,000	\$230
	A1E	22,130	510	1,200	810	2,520	450	\$119,000	\$260
	A1G	4,660	90	290	180	550	110	\$39,000	\$360
	A1H	5,030	50	370	140	560	100	\$34,000	\$350
	A1K	10,180	100	730	390	1,220	280	\$100,000	\$370
	A1L	17,590	190	1,220	550	1,950	360	\$88,000	\$240
	A1M	6,820	80	450	210	740	140	\$53,000	\$370
	A1N	18,840	220	1,100	620	1,930	370	\$83,000	\$230
	A1S	5,430	60	280	160	500	100	\$26,000	\$260
	A1V	9,860	110	470	280	850	180	\$60,000	\$350
	A1W	9,290	90	580	270	930	180	\$56,000	\$300
	A1X	12,690	150	770	360	1,290	210	\$52,000	\$250
	A1Y	4,670	50	170	130	360	80	\$12,000	\$150
	A2A	7,950	100	330	200	630	110	\$20,000	\$180
	A2B	4,050	70	140	120	330	70	\$17,000	\$250
	A2H	21,240	310	1,010	620	1,930	360	\$100,000	\$280
	A2N	7,490	120	300	160	580	110	\$30,000	\$280
A2V	5,810	50	280	80	400	50	\$10,000	\$210	
A5A	7,360	90	250	160	500	100	\$28,000	\$270	
A8A	6,130	90	210	170	460	90	\$20,000	\$210	
Total		436,080	6,200	20,730	12,430	39,350	7,560	\$2,051,000	\$270

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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 (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
Prince Edward Island	C0A	41,020	510	2,700	1,410	4,620	1,000	\$306,000	\$310
	C0B	26,320	300	1,150	800	2,250	530	\$165,000	\$310
	C1A	22,080	330	1,080	650	2,070	410	\$164,000	\$400
	C1B	11,750	110	730	350	1,190	260	\$74,000	\$290
	C1C	4,600	50	220	130	400	90	\$17,000	\$200
	C1E	10,530	120	540	280	940	190	\$60,000	\$310
	C1N	15,350	190	690	470	1,350	310	\$69,000	\$230
Total		131,640	1,620	7,100	4,100	12,820	2,790	\$856,000	\$310

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Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
Nova Scotia	B0C	2,290	40	160	150	350	100	\$45,000	\$440
	B0E	22,300	530	1,340	710	2,580	480	\$146,000	\$310
	B0H	8,530	210	510	340	1,060	220	\$89,000	\$410
	B0J	35,200	580	1,760	1,060	3,410	690	\$214,000	\$310
	B0K	30,730	770	2,120	1,200	4,080	740	\$162,000	\$220
	B0L	2,080	50	120	80	240	40	\$6,000	\$150
	B0M	14,730	300	850	540	1,690	330	\$83,000	\$250
	B0N	34,000	670	2,280	1,340	4,280	840	\$259,000	\$310
	B0P	34,680	630	2,190	1,230	4,050	810	\$232,000	\$290
	B0R	5,220	80	210	140	430	80	\$19,000	\$230
	B0S	15,840	390	900	500	1,790	310	\$88,000	\$280
	B0T	13,150	220	480	390	1,090	240	\$96,000	\$410
	B0V	5,100	90	230	170	480	100	\$37,000	\$380
	B0W	24,180	340	860	500	1,700	290	\$78,000	\$270
	B1A	12,620	320	580	510	1,410	250	\$52,000	\$210
	B1B	1,070	20	30	30	70	10	\$2,000	\$150
	B1C	1,540	20	50	60	130	40	\$13,000	\$340
	B1E	1,370	40	70	50	150	30	\$3,000	\$110
	B1G	1,550	40	80	70	190	40	\$11,000	\$320
	B1H	7,930	250	500	340	1,080	180	\$36,000	\$200
	B1J	1,050	10	90	40	150	30	\$12,000	\$470
	B1K	2,820	40	160	140	340	90	\$18,000	\$210
	B1L	4,160	60	290	150	500	100	\$20,000	\$210
	B1M	1,160	30	60	40	120	20	\$7,000	\$300
	B1N	4,830	130	240	190	550	90	\$33,000	\$380
	B1P	13,460	400	650	460	1,510	250	\$48,000	\$190
	B1R	3,710	50	180	140	370	90	\$21,000	\$230
	B1S	7,150	200	360	220	780	140	\$33,000	\$240
	B1T	340	10	30	10	50	0	\$0	\$0
	B1V	5,020	150	350	240	740	130	\$25,000	\$190
	B1W	2,170	240	100	80	420	0	\$0	\$0
	B1X	760	10	60	50	120	30	\$4,000	\$130
	B1Y	5,180	110	330	210	650	130	\$19,000	\$150
	B2A	6,630	180	330	280	800	130	\$26,000	\$200
	B2C	270	10	20	20	40	20	\$6,000	\$390
	B2E	60	0	10	0	10	0	0	\$0
	B2G	12,340	220	910	450	1,580	320	\$147,000	\$460
	B2H	12,640	290	850	490	1,630	290	\$81,000	\$280
	B2J	70	0	0	0	10	0	\$0	\$0
	B2N	17,210	410	1,080	580	2,070	340	\$85,000	\$250
	B2R	2,130	30	120	80	230	60	\$18,000	\$290
	B2S	6,800	70	470	270	810	180	\$60,000	\$340
	B2T	14,320	170	1,080	550	1,790	410	\$162,000	\$400
	B2V	9,950	110	680	300	1,080	210	\$77,000	\$360
	B2W	27,870	360	1,660	920	2,940	620	\$168,000	\$270
	B2X	9,770	140	650	340	1,120	220	\$128,000	\$580

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	B2Y	12,340	210	760	430	1,400	270	\$86,000	\$320
	B2Z	7,010	130	490	350	970	220	\$61,000	\$280
	B3A	17,830	400	1,010	690	2,100	390	\$98,000	\$250
	B3B	1,360	30	90	70	190	40	\$8,000	\$230
	B3E	5,930	70	410	280	770	200	\$104,000	\$510
	B3G	8,900	100	500	340	940	230	\$51,000	\$230
	B3H	14,290	230	760	340	1,330	220	\$144,000	\$650
	B3J	7,870	230	350	200	770	120	\$59,000	\$500
	B3K	17,990	390	1,050	670	2,110	410	\$139,000	\$340
	B3L	14,190	240	860	470	1,570	320	\$103,000	\$320
	B3M	29,900	490	1,610	860	2,960	590	\$189,000	\$320
	B3N	11,950	200	660	390	1,250	260	\$124,000	\$470
	B3P	8,920	160	460	260	880	180	\$109,000	\$610
	B3R	7,700	200	410	270	890	170	\$57,000	\$340
	B3S	11,170	200	510	260	970	190	\$51,000	\$280
	B3T	14,570	180	940	540	1,650	360	\$123,000	\$340
	B3V	5,070	80	300	210	580	120	\$42,000	\$360
	B3Z	14,380	160	930	470	1,560	350	\$134,000	\$390
	B4A	15,150	250	890	430	1,560	300	\$111,000	\$370
	B4B	16,870	190	1,020	510	1,730	370	\$152,000	\$410
	B4C	15,030	210	900	560	1,670	340	\$73,000	\$210
	B4E	15,820	190	950	570	1,700	370	\$111,000	\$300
	B4G	4,290	60	300	180	540	130	\$62,000	\$490
	B4H	11,400	260	610	370	1,230	240	\$69,000	\$290
	B4N	15,290	290	940	490	1,720	310	\$68,000	\$220
	B4P	6,840	120	440	200	760	130	\$32,000	\$250
	B4R	2,410	20	160	70	250	40	\$7,000	\$160
	B4V	18,220	250	760	470	1,490	280	\$104,000	\$370
	B5A	14,150	250	580	390	1,210	220	\$57,000	\$260
	B6L	11,020	150	710	400	1,260	270	\$103,000	\$390
	B9A	3,700	70	190	140	390	80	\$27,000	\$350
Total		807,520	14,990	46,580	27,500	89,060	17,430	\$5,531,000	\$320

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New Brunswick	E1A	40,310	450	1,780	950	3,180	640	\$232,000	\$360	
	E1B	17,420	190	1,060	540	1,790	350	\$97,000	\$280	
	E1C	21,240	420	1,050	610	2,080	340	\$79,000	\$240	
	E1E	9,310	120	540	270	930	170	\$40,000	\$240	
	E1G	20,640	230	1,190	570	1,990	370	\$159,000	\$430	
	E1H	6,810	70	320	170	560	110	\$35,000	\$320	
	E1J	3,090	40	190	110	340	60	\$23,000	\$370	
	E1K	80	0	0	0	0	0	0	\$0	\$0
	E1N	9,640	140	470	310	910	200	\$49,000	\$240	
	E1V	11,510	190	610	350	1,150	220	\$60,000	\$270	
	E1W	6,290	70	180	90	340	50	\$17,000	\$320	
	E1X	12,510	130	270	200	600	110	\$25,000	\$220	
	E2A	15,150	210	550	330	1,090	200	\$35,000	\$180	
	E2E	16,400	130	880	360	1,380	250	\$113,000	\$450	
	E2G	4,360	50	260	110	420	70	\$17,000	\$250	
	E2H	3,850	60	180	100	340	70	\$15,000	\$210	
	E2J	13,340	200	600	360	1,170	220	\$52,000	\$240	
	E2K	14,230	280	650	360	1,290	190	\$43,000	\$220	
	E2L	6,390	200	300	220	720	110	\$94,000	\$850	
	E2M	15,090	220	720	430	1,370	260	\$69,000	\$270	
	E2N	3,610	40	200	100	340	70	\$17,000	\$250	
	E2P	1,070	10	70	20	110	10	\$1,000	\$70	
	E2R	10	0	0	0	0	0	0	\$0	\$0
	E2S	5,660	70	310	150	540	100	\$28,000	\$300	
	E2V	10,980	90	530	320	940	200	\$55,000	\$280	
	E3A	23,280	440	1,370	660	2,480	420	\$89,000	\$210	
	E3B	31,230	390	1,620	780	2,800	530	\$191,000	\$360	
	E3C	10,270	80	560	220	860	150	\$47,000	\$310	
	E3E	3,720	60	220	70	350	50	\$10,000	\$180	
	E3G	7,380	100	410	210	710	130	\$40,000	\$300	
	E3L	7,180	170	350	240	760	140	\$42,000	\$290	
	E3N	11,410	170	400	250	820	140	\$23,000	\$170	
	E3V	10,490	100	250	140	500	80	\$17,000	\$200	
	E3Y	6,290	50	160	70	280	40	\$11,000	\$270	
	E3Z	3,550	40	70	40	150	20	\$6,000	\$260	
	E4A	2,700	50	90	60	200	40	\$10,000	\$280	
	E4B	3,660	70	170	100	340	50	\$13,000	\$240	
	E4C	2,050	60	120	70	250	50	\$23,000	\$470	
	E4E	7,730	90	340	220	650	130	\$50,000	\$380	
	E4G	2,160	30	120	50	200	30	\$8,000	\$230	
	E4H	3,440	70	240	90	400	50	\$13,000	\$250	
	E4J	4,130	70	250	110	430	70	\$23,000	\$330	
	E4K	5,040	60	240	110	400	70	\$23,000	\$320	
	E4L	6,160	80	350	160	580	100	\$35,000	\$360	
E4M	1,640	40	70	50	150	30	\$12,000	\$400		
E4N	4,090	20	170	90	280	60	\$16,000	\$250		

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	E4P	14,930	120	680	310	1,110	200	\$43,000	\$220
	E4R	6,300	50	250	130	430	90	\$23,000	\$250
	E4S	6,650	60	170	140	370	80	\$12,000	\$150
	E4T	2,010	40	80	70	190	40	\$46,000	\$1,080
	E4V	3,900	20	130	90	240	60	\$8,000	\$150
	E4W	7,350	160	270	150	570	70	\$18,000	\$260
	E4X	2,690	30	90	40	160	30	\$8,000	\$290
	E4Y	2,790	30	80	60	170	30	\$10,000	\$310
	E4Z	4,880	110	280	130	510	70	\$12,000	\$170
	E5A	1,480	40	80	60	180	30	\$5,000	\$180
	E5B	2,740	50	130	70	250	50	\$13,000	\$270
	E5C	3,590	60	230	130	420	90	\$38,000	\$420
	E5E	650	10	50	50	110	30	\$13,000	\$420
	E5G	2,070	20	100	60	180	30	\$9,000	\$360
	E5H	2,350	40	110	80	230	50	\$15,000	\$320
	E5J	1,710	20	100	50	170	30	\$6,000	\$190
	E5K	6,020	60	340	150	550	90	\$28,000	\$320
	E5L	2,390	40	120	70	230	40	\$10,000	\$230
	E5M	1,770	40	110	40	190	20	\$6,000	\$250
	E5N	10,140	120	560	260	940	170	\$54,000	\$310
	E5P	2,170	40	120	60	220	40	\$13,000	\$330
	E5R	1,320	20	60	50	120	30	\$8,000	\$240
	E5S	1,560	20	100	50	180	40	\$8,000	\$210
	E5T	2,620	50	150	80	270	50	\$20,000	\$450
	E5V	570	10	30	20	60	10	\$3,000	\$280
	E6A	1,010	20	70	30	120	20	\$4,000	\$170
	E6B	1,320	30	70	40	150	20	\$7,000	\$330
	E6C	1,790	40	130	70	230	40	\$8,000	\$200
	E6E	1,210	20	80	30	130	20	\$4,000	\$210
	E6G	2,280	30	110	60	190	30	\$5,000	\$160
	E6H	1,080	30	60	40	130	30	\$5,000	\$210
	E6J	1,030	20	50	40	110	20	\$3,000	\$140
	E6K	3,250	40	200	120	360	90	\$29,000	\$340
	E6L	4,000	60	220	110	380	70	\$18,000	\$260
	E7A	3,220	30	80	40	140	20	\$7,000	\$300
	E7B	5,020	40	100	60	200	30	\$9,000	\$330
	E7C	4,440	70	110	60	240	40	\$11,000	\$300
	E7E	3,560	50	80	60	180	30	\$11,000	\$340
	E7G	3,210	40	130	70	250	40	\$9,000	\$240
	E7H	4,510	110	230	100	430	60	\$13,000	\$220
	E7J	1,560	30	110	50	190	30	\$4,000	\$150
	E7K	1,960	40	110	60	210	40	\$21,000	\$590
	E7L	4,280	70	250	130	450	80	\$23,000	\$280
	E7M	8,530	150	380	210	740	130	\$30,000	\$240
	E7N	2,590	50	140	70	260	40	\$15,000	\$370
	E7P	2,880	40	140	80	260	50	\$7,000	\$160

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	E8A	3,150	40	140	60	240	40	\$4,000	\$100
	E8B	2,000	30	80	50	160	30	\$6,000	\$190
	E8C	2,950	50	110	70	240	40	\$7,000	\$160
	E8E	4,510	60	180	70	310	40	\$11,000	\$310
	E8G	2,330	40	80	60	190	30	\$13,000	\$430
	E8J	4,990	50	130	90	270	50	\$10,000	\$210
	E8K	7,670	60	180	130	360	80	\$24,000	\$310
	E8L	2,040	20	60	30	110	20	\$4,000	\$190
	E8M	1,850	20	30	20	70	10	\$6,000	\$470
	E8N	2,180	20	60	30	110	10	\$2,000	\$160
	E8P	3,150	40	60	50	150	20	\$6,000	\$260
	E8R	2,880	20	50	30	100	20	\$2,000	\$110
	E8S	4,130	60	100	50	210	30	\$14,000	\$460
	E8T	5,220	50	80	60	190	30	\$10,000	\$360
	E9A	2,200	20	70	40	120	20	\$4,000	\$220
	E9B	1,940	40	110	100	250	60	\$15,000	\$270
	E9C	1,870	30	100	70	200	30	\$10,000	\$280
	E9E	3,250	50	190	110	350	70	\$13,000	\$190
	E9G	4,420	140	170	70	380	40	\$12,000	\$320
	E9H	2,680	30	60	40	120	20	\$8,000	\$310
Total		649,310	8,950	29,760	15,960	54,670	9,830	\$2,910,000	\$300

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Quebec	G0A	71,180	600	2,700	1,210	4,500	810	\$116,000	\$140
	G0C	41,280	620	1,340	700	2,650	430	\$50,000	\$120
	G0E	4,160	60	140	80	280	50	\$4,000	\$80
	G0G	13,610	620	730	220	1,560	90	\$8,000	\$90
	G0H	8,220	340	350	170	860	100	\$10,000	\$110
	G0J	24,780	300	780	450	1,520	280	\$30,000	\$110
	G0K	9,900	100	450	180	730	120	\$10,000	\$90
	G0L	51,450	390	1,430	660	2,480	440	\$42,000	\$100
	G0M	28,880	230	860	340	1,440	200	\$19,000	\$90
	G0N	17,100	160	570	180	910	120	\$10,000	\$80
	G0P	5,680	60	230	80	370	40	\$5,000	\$120
	G0R	72,380	530	2,140	880	3,560	550	\$60,000	\$110
	G0S	60,190	420	2,270	850	3,540	560	\$53,000	\$100
	G0T	11,910	100	280	160	540	100	\$26,000	\$250
	G0V	15,810	110	520	280	900	170	\$14,000	\$80
	G0W	29,540	1,180	1,360	420	2,960	220	\$22,000	\$100
	G0X	51,580	660	1,730	820	3,200	490	\$55,000	\$110
	G0Y	8,140	70	200	90	360	60	\$7,000	\$110
	G0Z	7,710	70	370	120	560	70	\$7,000	\$100
	G1A	10	0	0	0	0	0	0	\$0
	G1B	13,910	90	540	250	880	170	\$14,000	\$80
	G1C	30,870	200	1,060	470	1,730	320	\$28,000	\$90
	G1E	22,850	270	1,020	510	1,790	330	\$43,000	\$130
	G1G	20,200	140	820	330	1,290	220	\$21,000	\$100
	G1H	24,530	240	1,040	520	1,790	300	\$28,000	\$90
	G1J	18,560	340	1,000	500	1,830	280	\$18,000	\$70
	G1K	14,670	280	840	410	1,540	250	\$24,000	\$90
	G1L	17,320	280	960	490	1,730	320	\$24,000	\$80
	G1M	17,460	220	810	400	1,440	250	\$21,000	\$90
	G1N	6,660	130	420	200	750	120	\$8,000	\$70
	G1P	13,260	120	580	250	950	160	\$13,000	\$80
	G1R	12,960	200	750	290	1,240	190	\$21,000	\$110
	G1S	21,420	230	960	330	1,520	220	\$74,000	\$330
	G1T	5,870	40	210	60	300	40	\$9,000	\$210
	G1V	18,490	220	860	280	1,360	200	\$24,000	\$120
	G1W	18,500	180	790	260	1,230	190	\$30,000	\$160
	G1X	22,280	200	940	320	1,460	230	\$33,000	\$140
	G1Y	11,050	50	390	120	550	90	\$17,000	\$190
	G2A	12,610	100	530	210	840	150	\$14,000	\$90
	G2B	20,730	180	760	270	1,200	170	\$17,000	\$100
	G2C	10,730	60	470	150	680	110	\$11,000	\$100
	G2E	17,610	110	630	230	970	160	\$17,000	\$110
	G2G	9,020	50	350	120	520	80	\$10,000	\$110
	G2J	3,020	20	80	50	150	30	\$4,000	\$130
	G2K	12,450	50	420	190	660	130	\$21,000	\$170
	G2L	12,270	80	430	160	680	100	\$12,000	\$120

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	G2M	4,430	20	200	70	290	50	\$8,000	\$180
	G2N	6,740	30	250	130	410	90	\$8,000	\$90
	G3A	17,550	80	530	180	790	140	\$17,000	\$130
	G3B	6,850	40	310	120	460	90	\$20,000	\$230
	G3C	8,130	60	370	150	580	90	\$7,000	\$90
	G3E	13,000	50	450	170	680	110	\$11,000	\$110
	G3G	7,970	50	300	130	480	90	\$10,000	\$110
	G3H	8,840	70	310	140	520	90	\$10,000	\$110
	G3J	8,290	60	430	150	640	100	\$10,000	\$90
	G3K	16,180	120	750	310	1,180	200	\$19,000	\$100
	G3L	9,560	50	300	130	490	90	\$6,000	\$70
	G3M	5,940	40	200	100	340	60	\$6,000	\$100
	G3N	9,000	60	380	150	590	100	\$14,000	\$150
	G3S	4,900	20	250	120	390	80	\$11,000	\$130
	G3Z	6,580	40	130	70	230	40	\$8,000	\$190
	G4A	2,660	20	60	40	120	30	\$8,000	\$340
	G4R	15,350	430	650	290	1,370	160	\$16,000	\$100
	G4S	3,860	40	120	80	240	40	\$2,000	\$70
	G4T	11,510	110	560	160	820	120	\$18,000	\$160
	G4V	5,490	90	230	130	440	80	\$4,000	\$60
	G4W	12,100	90	250	180	520	90	\$8,000	\$80
	G4X	12,950	80	340	180	600	120	\$20,000	\$160
	G4Z	7,570	50	280	130	460	90	\$11,000	\$130
	G5A	7,330	30	140	100	270	70	\$6,000	\$90
	G5B	4,700	50	240	110	400	60	\$11,000	\$190
	G5C	9,360	80	310	170	560	120	\$9,000	\$70
	G5H	5,710	70	210	130	410	80	\$13,000	\$160
	G5J	5,190	40	140	60	230	40	\$2,000	\$60
	G5L	24,780	260	1,160	460	1,880	300	\$27,000	\$90
	G5M	7,270	50	340	100	500	70	\$6,000	\$80
	G5N	7,000	50	310	110	460	80	\$7,000	\$90
	G5R	17,030	130	450	200	770	130	\$18,000	\$140
	G5T	2,570	20	50	20	90	10	\$0	\$50
	G5V	9,640	90	270	130	500	80	\$4,000	\$50
	G5X	5,160	40	140	80	260	60	\$3,000	\$60
	G5Y	19,810	200	490	220	910	120	\$8,000	\$60
	G5Z	6,500	40	130	50	220	30	\$3,000	\$120
	G6A	2,010	10	60	20	90	0	\$0	\$0
	G6B	7,250	50	130	70	250	40	\$4,000	\$100
	G6C	6,880	50	250	100	400	70	\$5,000	\$70
	G6E	11,150	50	340	110	500	70	\$5,000	\$80
	G6G	17,290	160	550	180	890	90	\$45,000	\$480
	G6H	6,040	60	190	70	320	40	\$3,000	\$70
	G6J	9,130	40	340	130	500	80	\$12,000	\$150
	G6K	6,500	30	210	60	300	50	\$5,000	\$100
	G6L	13,240	140	420	160	730	120	\$8,000	\$70

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	G6P	25,070	290	660	290	1,240	140	\$16,000	\$110
	G6R	3,790	10	90	30	130	20	\$2,000	\$100
	G6S	4,520	30	120	50	190	30	\$2,000	\$60
	G6T	9,530	50	250	130	430	80	\$8,000	\$100
	G6V	27,730	230	850	390	1,460	250	\$27,000	\$110
	G6W	22,380	150	730	290	1,170	190	\$26,000	\$130
	G6X	7,700	60	300	130	490	90	\$12,000	\$130
	G6Y	6,230	30	180	70	270	40	\$5,000	\$110
	G6Z	19,580	80	620	210	910	150	\$17,000	\$120
	G7A	21,550	110	970	360	1,440	280	\$34,000	\$120
	G7B	14,760	120	590	340	1,040	210	\$13,000	\$70
	G7G	13,700	90	430	210	730	130	\$14,000	\$110
	G7H	24,420	210	700	340	1,250	210	\$60,000	\$290
	G7J	12,110	110	390	200	700	130	\$13,000	\$100
	G7K	780	0	20	10	30	0	\$0	\$0
	G7N	5,440	20	150	80	250	70	\$6,000	\$80
	G7P	6,260	40	210	100	350	60	\$6,000	\$110
	G7S	16,400	100	590	270	960	180	\$19,000	\$110
	G7T	1,330	0	30	20	50	10	\$3,000	\$200
	G7X	21,410	230	710	420	1,360	260	\$16,000	\$60
	G7Y	530	0	20	10	30	0	\$0	\$0
	G7Z	2,210	10	50	30	90	20	\$1,000	\$40
	G8A	5,030	30	170	100	300	70	\$4,000	\$60
	G8B	18,750	110	420	210	750	130	\$13,000	\$100
	G8C	3,850	20	60	20	90	20	\$1,000	\$40
	G8E	3,220	20	90	40	140	30	\$2,000	\$90
	G8G	3,340	20	70	40	120	20	\$2,000	\$70
	G8H	8,380	120	200	100	420	60	\$7,000	\$120
	G8J	3,480	30	110	30	170	20	\$1,000	\$50
	G8K	8,960	40	310	210	560	170	\$13,000	\$80
	G8L	12,200	150	400	170	720	100	\$10,000	\$100
	G8M	4,310	30	150	40	220	30	\$1,000	\$40
	G8N	2,140	20	60	30	110	20	\$2,000	\$110
	G8P	5,720	60	290	70	420	40	\$4,000	\$120
	G8T	23,140	350	970	470	1,790	270	\$23,000	\$80
	G8V	8,650	70	350	150	560	100	\$8,000	\$80
	G8W	9,370	80	330	130	530	90	\$7,000	\$80
	G8Y	27,930	290	1,120	440	1,840	290	\$33,000	\$110
	G8Z	11,100	190	570	250	1,020	160	\$10,000	\$60
	G9A	16,900	450	850	430	1,730	220	\$24,000	\$110
	G9B	16,270	130	650	260	1,040	170	\$19,000	\$120
	G9C	3,280	20	130	60	210	40	\$3,000	\$70
	G9H	11,930	120	440	160	720	100	\$7,000	\$70
	G9N	13,790	270	460	260	1,000	140	\$11,000	\$90
	G9P	10,390	90	260	130	480	70	\$5,000	\$70
	G9R	1,940	10	60	20	90	10	\$1,000	\$150

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	G9T	14,050	190	480	260	920	140	\$17,000	\$120
	G9X	8,940	110	280	160	550	90	\$7,000	\$80
	H0M	1,270	270	70	40	370	0	\$0	\$0
	H1A	26,840	430	1,320	640	2,390	400	\$38,000	\$100
	H1B	16,340	270	910	460	1,630	270	\$33,000	\$120
	H1C	11,310	190	640	340	1,170	220	\$51,000	\$230
	H1E	35,050	720	1,820	980	3,520	570	\$62,000	\$110
	H1G	37,330	1,310	2,280	1,270	4,860	660	\$46,000	\$70
	H1H	28,490	980	1,810	850	3,640	470	\$43,000	\$90
	H1J	8,570	170	460	200	820	110	\$14,000	\$130
	H1K	27,200	540	1,570	730	2,840	450	\$71,000	\$160
	H1L	26,510	570	1,560	770	2,900	460	\$54,000	\$120
	H1M	23,850	420	1,080	510	2,010	350	\$35,000	\$100
	H1N	19,110	410	1,060	460	1,920	270	\$23,000	\$90
	H1P	14,100	310	780	350	1,430	200	\$22,000	\$110
	H1R	23,500	590	1,250	640	2,480	390	\$41,000	\$110
	H1S	20,220	550	980	460	1,990	280	\$33,000	\$120
	H1T	24,360	760	1,300	580	2,640	340	\$31,000	\$90
	H1V	17,150	410	1,100	480	2,000	300	\$40,000	\$130
	H1W	22,700	480	1,510	690	2,680	430	\$44,000	\$100
	H1X	23,170	510	1,470	610	2,590	390	\$43,000	\$110
	H1Y	22,850	390	1,470	610	2,470	400	\$60,000	\$150
	H1Z	26,600	950	1,910	800	3,660	420	\$37,000	\$90
	H2A	14,700	420	930	360	1,710	200	\$17,000	\$90
	H2B	13,570	340	840	380	1,550	240	\$28,000	\$120
	H2C	13,960	240	750	290	1,280	190	\$40,000	\$210
	H2E	17,790	430	1,120	470	2,010	280	\$42,000	\$150
	H2G	16,800	320	1,030	410	1,760	270	\$44,000	\$160
	H2H	11,000	210	880	340	1,430	220	\$29,000	\$130
	H2J	20,160	310	1,400	480	2,190	370	\$50,000	\$140
	H2K	22,200	560	1,490	650	2,690	420	\$41,000	\$100
	H2L	21,280	550	1,300	520	2,370	320	\$37,000	\$120
	H2M	14,700	250	730	310	1,290	200	\$22,000	\$110
	H2N	4,930	130	310	150	580	90	\$11,000	\$120
	H2P	11,220	160	650	250	1,050	180	\$13,000	\$80
	H2R	17,690	290	1,100	400	1,790	290	\$32,000	\$110
	H2S	21,170	360	1,340	600	2,300	400	\$58,000	\$150
	H2T	12,160	280	950	330	1,560	220	\$43,000	\$190
	H2V	22,420	750	2,320	580	3,650	370	\$155,000	\$420
	H2W	8,130	250	620	220	1,090	150	\$20,000	\$130
	H2X	15,410	600	970	300	1,860	180	\$25,000	\$140
	H2Y	3,300	80	240	90	410	50	\$16,000	\$300
	H2Z	3,030	130	150	90	360	50	\$9,000	\$190
	H3A	16,510	370	230	80	680	50	\$27,000	\$580
	H3B	2,870	90	90	30	220	30	\$32,000	\$1,190
	H3C	16,470	300	930	350	1,590	250	\$48,000	\$190

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	H3E	17,790	330	740	340	1,410	230	\$80,000	\$350
	H3G	9,040	340	500	150	990	100	\$62,000	\$620
	H3H	16,780	620	1,070	300	1,980	190	\$29,000	\$150
	H3J	9,430	300	540	190	1,030	120	\$20,000	\$170
	H3K	11,780	280	700	320	1,300	200	\$34,000	\$170
	H3L	15,620	300	850	320	1,470	220	\$31,000	\$140
	H3M	11,990	360	600	280	1,240	180	\$38,000	\$220
	H3N	21,380	930	1,350	570	2,850	310	\$30,000	\$100
	H3P	7,750	160	340	120	620	80	\$27,000	\$340
	H3R	7,640	130	280	110	530	70	\$47,000	\$660
	H3S	24,090	770	1,480	530	2,780	330	\$48,000	\$150
	H3T	9,490	240	610	180	1,040	130	\$36,000	\$280
	H3V	5,240	210	370	110	680	70	\$8,000	\$120
	H3W	23,190	660	1,390	530	2,580	330	\$60,000	\$180
	H3X	18,310	430	950	380	1,760	250	\$55,000	\$220
	H3Y	7,420	100	220	70	380	50	\$36,000	\$700
	H3Z	9,190	220	420	190	830	130	\$70,000	\$520
	H4A	19,750	400	1,280	530	2,210	350	\$144,000	\$420
	H4B	15,580	470	960	410	1,840	270	\$33,000	\$120
	H4C	12,780	300	850	380	1,530	220	\$29,000	\$130
	H4E	23,140	540	1,410	670	2,630	430	\$203,000	\$480
	H4G	22,650	510	1,370	580	2,470	370	\$58,000	\$160
	H4H	14,950	270	860	420	1,550	270	\$47,000	\$170
	H4J	13,130	450	820	320	1,600	190	\$24,000	\$130
	H4K	8,910	220	400	150	780	90	\$19,000	\$200
	H4L	28,040	840	1,590	560	2,990	320	\$60,000	\$190
	H4M	10,340	250	590	250	1,080	150	\$26,000	\$170
	H4N	22,180	730	1,210	440	2,380	260	\$34,000	\$130
	H4P	7,220	180	390	160	730	90	\$10,000	\$120
	H4R	24,060	600	1,140	520	2,260	330	\$70,000	\$210
	H4S	450	10	20	10	30	0	\$0	\$0
	H4T	90	0	10	0	10	0	\$0	\$0
	H4V	15,550	410	900	420	1,730	260	\$26,000	\$100
	H4W	20,050	590	1,160	470	2,220	290	\$64,000	\$220
	H4X	5,080	80	280	140	500	100	\$24,000	\$240
	H4Y	0	0	0	0	0	0	\$0	\$0
	H4Z	20	0	0	0	10	0	\$0	\$0
	H5A	10	0	0	0	0	0	\$0	\$0
	H5B	90	0	0	0	0	0	\$0	\$0
	H7A	16,870	240	880	490	1,610	300	\$46,000	\$150
	H7B	2,280	40	140	60	240	30	\$2,000	\$60
	H7C	6,720	130	350	180	670	110	\$9,000	\$90
	H7E	21,540	290	920	480	1,690	310	\$59,000	\$190
	H7G	17,300	310	930	460	1,700	270	\$34,000	\$130
	H7H	10,930	160	600	250	1,010	160	\$15,000	\$90
	H7J	2,160	20	120	40	170	20	\$3,000	\$140

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	H7K	18,390	220	800	370	1,400	240	\$35,000	\$150
	H7L	30,120	330	1,490	560	2,380	360	\$37,000	\$100
	H7M	23,560	320	1,010	490	1,820	330	\$36,000	\$110
	H7N	35,360	670	1,940	910	3,520	550	\$62,000	\$110
	H7P	30,660	470	1,460	640	2,570	400	\$48,000	\$120
	H7R	24,280	380	1,350	600	2,320	370	\$45,000	\$120
	H7S	6,170	130	320	130	580	70	\$6,000	\$90
	H7T	23,950	390	1,040	520	1,940	330	\$39,000	\$120
	H7V	19,730	560	980	440	1,970	250	\$29,000	\$120
	H7W	34,340	800	1,650	800	3,260	480	\$61,000	\$130
	H7X	22,100	340	1,250	500	2,090	320	\$80,000	\$250
	H7Y	7,670	90	360	160	600	110	\$18,000	\$160
	H8N	27,110	650	1,580	770	3,000	480	\$66,000	\$140
	H8P	18,100	380	1,040	520	1,940	320	\$39,000	\$120
	H8R	23,020	610	1,470	830	2,910	470	\$88,000	\$190
	H8S	19,370	480	1,100	630	2,210	340	\$45,000	\$130
	H8T	11,520	200	610	280	1,080	200	\$33,000	\$170
	H8Y	14,930	380	960	400	1,740	250	\$56,000	\$220
	H8Z	12,030	340	680	360	1,380	230	\$20,000	\$90
	H9A	12,090	250	570	250	1,060	170	\$17,000	\$100
	H9B	16,400	420	970	480	1,870	310	\$59,000	\$190
	H9C	9,510	160	500	200	850	140	\$24,000	\$170
	H9E	2,550	60	150	80	290	40	\$6,000	\$160
	H9G	12,370	280	690	330	1,300	210	\$28,000	\$140
	H9H	19,970	470	1,120	490	2,070	320	\$25,000	\$80
	H9J	17,760	320	1,220	400	1,940	290	\$54,000	\$190
	H9K	7,090	140	410	140	690	90	\$13,000	\$140
	H9P	3,100	60	200	100	360	60	\$9,000	\$140
	H9R	21,440	400	1,200	480	2,080	320	\$55,000	\$170
	H9S	18,600	330	940	470	1,740	340	\$59,000	\$180
	H9W	15,080	250	740	260	1,260	200	\$51,000	\$260
	H9X	7,730	120	410	170	690	120	\$33,000	\$290
	J0A	16,030	150	530	210	890	120	\$15,000	\$130
	J0B	55,470	600	1,810	840	3,250	540	\$56,000	\$100
	J0C	19,610	180	790	370	1,340	270	\$28,000	\$100
	J0E	45,870	480	1,730	780	2,990	510	\$67,000	\$130
	J0G	15,960	190	580	280	1,040	170	\$23,000	\$140
	J0H	44,080	390	1,730	680	2,800	430	\$45,000	\$100
	J0J	36,750	440	1,490	670	2,600	420	\$50,000	\$120
	J0K	128,260	1,820	4,910	2,490	9,220	1,420	\$201,000	\$140
	J0L	74,600	1,260	4,180	1,580	7,020	1,010	\$131,000	\$130
	J0M	14,580	2,040	2,160	800	5,000	410	\$48,000	\$120
	J0N	31,590	420	1,560	710	2,680	440	\$56,000	\$130
	J0P	35,880	430	1,770	840	3,030	570	\$108,000	\$190
	J0R	34,220	340	1,390	690	2,420	470	\$126,000	\$270
	J0S	29,160	490	1,310	710	2,510	440	\$39,000	\$90

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	J0T	44,270	660	1,780	970	3,410	590	\$87,000	\$150
	J0V	23,600	400	1,100	570	2,070	370	\$41,000	\$110
	J0W	14,760	260	420	230	910	130	\$12,000	\$100
	J0X	38,540	680	1,810	1,020	3,510	620	\$97,000	\$160
	J0Y	22,460	770	1,120	400	2,290	220	\$29,000	\$130
	J0Z	27,710	410	1,130	450	1,990	270	\$27,000	\$100
	J1A	7,730	60	170	70	300	50	\$15,000	\$320
	J1C	5,630	30	150	60	240	40	\$2,000	\$50
	J1E	20,760	310	620	320	1,240	190	\$11,000	\$60
	J1G	16,400	240	490	250	970	130	\$14,000	\$110
	J1H	22,530	450	920	480	1,850	260	\$24,000	\$90
	J1J	12,340	130	370	160	660	110	\$12,000	\$110
	J1K	5,680	70	230	80	370	50	\$6,000	\$110
	J1L	14,390	110	340	140	590	90	\$15,000	\$170
	J1M	4,590	70	180	80	330	50	\$5,000	\$120
	J1N	28,670	160	840	360	1,350	230	\$25,000	\$110
	J1R	9,060	40	240	110	390	70	\$9,000	\$120
	J1S	6,440	50	210	90	350	50	\$6,000	\$130
	J1T	6,660	80	190	90	360	50	\$2,000	\$50
	J1X	29,170	260	770	420	1,450	280	\$45,000	\$160
	J1Z	4,710	40	190	70	290	50	\$2,000	\$50
	J2A	10,430	90	560	200	860	120	\$9,000	\$80
	J2B	27,200	470	1,150	520	2,140	280	\$37,000	\$130
	J2C	25,840	340	790	360	1,490	220	\$19,000	\$90
	J2E	3,670	40	160	70	270	40	\$9,000	\$210
	J2G	23,410	280	650	400	1,330	220	\$22,000	\$100
	J2H	19,640	120	520	240	880	170	\$19,000	\$110
	J2J	15,740	120	370	200	690	130	\$11,000	\$90
	J2K	15,960	200	550	230	980	130	\$12,000	\$90
	J2L	10,030	60	310	140	510	90	\$13,000	\$140
	J2M	6,360	50	210	100	350	70	\$10,000	\$150
	J2N	8,560	90	340	150	580	100	\$6,000	\$60
	J2R	8,770	40	260	120	420	90	\$5,000	\$60
	J2S	24,820	300	700	360	1,360	220	\$21,000	\$100
	J2T	14,780	80	420	200	700	110	\$21,000	\$190
	J2W	23,900	180	790	340	1,310	220	\$26,000	\$120
	J2X	16,620	150	650	320	1,110	210	\$25,000	\$120
	J2Y	4,650	40	180	80	310	50	\$4,000	\$90
	J3A	7,840	80	210	110	400	70	\$9,000	\$130
	J3B	27,660	350	1,170	570	2,090	320	\$23,000	\$70
	J3E	25,440	180	940	340	1,460	240	\$48,000	\$210
	J3G	27,610	200	1,050	480	1,730	330	\$48,000	\$140
	J3H	22,700	170	830	390	1,390	270	\$52,000	\$190
	J3L	42,170	360	1,880	810	3,050	550	\$139,000	\$250
	J3M	9,020	60	350	190	600	110	\$12,000	\$120
	J3N	13,650	90	510	240	840	160	\$18,000	\$110

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	J3P	21,630	240	490	290	1,030	160	\$18,000	\$120
	J3R	12,600	130	350	200	670	100	\$8,000	\$80
	J3T	7,260	70	200	100	370	70	\$5,000	\$80
	J3V	21,630	160	870	310	1,330	240	\$50,000	\$210
	J3X	17,210	100	670	280	1,040	190	\$29,000	\$150
	J3Y	53,960	620	2,550	1,070	4,240	700	\$105,000	\$150
	J3Z	4,590	60	240	100	390	70	\$7,000	\$110
	J4B	35,150	290	1,300	480	2,060	350	\$60,000	\$170
	J4G	7,980	100	360	170	630	120	\$15,000	\$120
	J4H	12,610	210	520	260	980	170	\$24,000	\$140
	J4J	23,800	520	1,310	680	2,520	380	\$38,000	\$100
	J4K	20,960	470	1,250	640	2,350	380	\$38,000	\$100
	J4L	24,640	460	1,250	670	2,380	410	\$41,000	\$100
	J4M	10,370	110	440	180	730	130	\$356,000	\$2,760
	J4N	10,000	90	340	170	590	120	\$17,000	\$140
	J4P	9,110	140	420	190	750	120	\$30,000	\$250
	J4R	8,550	120	410	220	750	140	\$26,000	\$190
	J4S	5,050	60	220	90	370	50	\$14,000	\$280
	J4T	15,520	260	850	480	1,580	260	\$23,000	\$90
	J4V	13,600	280	750	320	1,350	220	\$27,000	\$130
	J4W	14,450	310	730	340	1,380	210	\$23,000	\$110
	J4X	16,270	300	650	280	1,230	180	\$28,000	\$150
	J4Y	20,040	360	990	420	1,760	270	\$69,000	\$260
	J4Z	23,530	450	1,250	620	2,330	390	\$46,000	\$120
	J5A	24,540	220	1,210	490	1,920	320	\$38,000	\$120
	J5B	6,790	60	290	140	490	90	\$10,000	\$110
	J5C	13,940	120	530	300	960	190	\$20,000	\$110
	J5J	14,810	190	710	410	1,320	230	\$20,000	\$90
	J5K	13,960	120	640	350	1,110	220	\$44,000	\$200
	J5L	18,530	180	790	400	1,360	250	\$38,000	\$150
	J5M	19,000	270	980	590	1,840	360	\$38,000	\$110
	J5N	11,780	110	690	290	1,100	180	\$27,000	\$150
	J5R	40,210	410	1,700	630	2,730	450	\$75,000	\$170
	J5T	12,510	110	530	260	900	160	\$12,000	\$80
	J5V	6,300	80	150	110	340	50	\$4,000	\$80
	J5W	21,300	180	860	390	1,430	240	\$52,000	\$210
	J5X	6,990	90	320	150	570	90	\$7,000	\$80
	J5Y	23,690	220	1,040	510	1,770	310	\$41,000	\$130
	J5Z	22,740	210	910	450	1,570	290	\$30,000	\$110
	J6A	29,380	310	1,090	540	1,940	340	\$40,000	\$120
	J6E	39,950	470	1,080	630	2,170	360	\$46,000	\$130
	J6J	19,940	400	1,070	570	2,040	310	\$26,000	\$80
	J6K	20,440	360	1,060	550	1,970	340	\$40,000	\$120
	J6N	14,050	110	530	310	950	190	\$20,000	\$100
	J6R	11,720	120	540	250	900	160	\$17,000	\$110
	J6S	21,610	340	940	580	1,860	360	\$35,000	\$100

T1 Filing Compliance (2022 Tax Year)

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

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	J6T	15,090	260	730	430	1,420	230	\$18,000	\$80
	J6V	12,240	110	470	230	820	160	\$19,000	\$120
	J6W	25,950	240	1,160	550	1,940	350	\$48,000	\$140
	J6X	20,670	170	930	430	1,530	300	\$38,000	\$130
	J6Y	17,770	210	930	390	1,530	270	\$44,000	\$170
	J6Z	15,660	160	710	330	1,210	240	\$58,000	\$250
	J7A	11,680	120	470	190	770	130	\$26,000	\$200
	J7B	10,670	100	400	170	670	100	\$19,000	\$190
	J7C	37,980	370	1,680	820	2,870	530	\$75,000	\$140
	J7E	23,800	470	1,350	600	2,420	340	\$40,000	\$120
	J7G	14,250	150	600	270	1,020	190	\$32,000	\$170
	J7H	6,870	80	340	140	550	90	\$8,000	\$80
	J7J	22,960	240	980	520	1,740	330	\$56,000	\$170
	J7K	31,130	270	1,190	650	2,110	400	\$65,000	\$160
	J7L	11,100	140	520	300	960	200	\$27,000	\$140
	J7M	18,790	250	1,010	540	1,790	340	\$33,000	\$100
	J7N	27,040	240	1,430	700	2,370	430	\$61,000	\$140
	J7P	20,880	270	850	400	1,520	250	\$34,000	\$140
	J7R	31,430	390	1,460	680	2,530	430	\$34,000	\$80
	J7T	23,300	270	1,220	530	2,020	350	\$68,000	\$190
	J7V	48,600	700	2,550	1,280	4,520	870	\$111,000	\$130
	J7W	18,850	200	950	410	1,570	300	\$44,000	\$150
	J7X	4,640	30	300	120	460	70	\$4,000	\$70
	J7Y	22,590	380	990	550	1,910	300	\$27,000	\$90
	J7Z	25,530	420	1,170	640	2,230	360	\$51,000	\$140
	J8A	9,500	100	460	280	830	170	\$29,000	\$170
	J8B	12,420	190	520	270	980	170	\$25,000	\$150
	J8C	10,220	190	390	210	780	130	\$42,000	\$330
	J8E	9,640	100	330	190	620	110	\$14,000	\$130
	J8G	7,240	180	340	180	700	110	\$16,000	\$150
	J8H	12,930	300	550	330	1,180	170	\$18,000	\$110
	J8L	16,720	240	660	410	1,300	250	\$32,000	\$130
	J8M	10,240	110	450	300	860	170	\$22,000	\$130
	J8N	10,470	140	540	310	990	190	\$30,000	\$160
	J8P	27,180	440	1,290	860	2,590	490	\$69,000	\$140
	J8R	22,170	190	950	460	1,600	330	\$53,000	\$160
	J8T	31,480	510	1,350	710	2,570	440	\$43,000	\$100
	J8V	21,550	180	850	420	1,450	280	\$51,000	\$180
	J8X	7,330	210	460	230	890	120	\$22,000	\$180
	J8Y	17,410	380	860	490	1,720	270	\$37,000	\$140
	J8Z	11,230	160	530	240	940	150	\$18,000	\$120
	J9A	16,710	190	850	340	1,380	230	\$44,000	\$190
	J9B	6,540	70	360	120	550	100	\$34,000	\$340
	J9E	6,510	200	180	110	500	50	\$7,000	\$150
	J9H	24,280	380	1,470	620	2,480	410	\$83,000	\$200
	J9J	29,250	340	1,600	690	2,630	450	\$83,000	\$190

T1 Filing Compliance (2022 Tax Year)

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

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	J9L	12,470	130	550	160	840	70	\$5,000	\$70
	J9P	26,430	290	990	490	1,760	280	\$31,000	\$110
	J9T	10,540	160	390	190	740	110	\$14,000	\$130
	J9V	2,910	20	60	20	100	10	\$1,000	\$80
	J9X	18,820	200	760	370	1,330	230	\$31,000	\$130
	J9Y	8,600	60	360	120	530	80	\$7,000	\$100
	J9Z	6,130	70	190	70	340	50	\$2,000	\$50
Total		6,931,900	104,180	310,400	140,160	554,730	87,660	\$12,574,000	\$140

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
Ontario	K0A	90,470	1,050	5,860	2,620	9,520	1,960	\$689,000	\$350
	K0B	17,750	310	950	440	1,700	330	\$89,000	\$270
	K0C	44,100	670	2,690	1,140	4,500	820	\$292,000	\$360
	K0E	32,370	490	2,170	920	3,590	630	\$192,000	\$300
	K0G	33,060	580	2,390	1,050	4,020	770	\$235,000	\$310
	K0H	37,490	640	2,720	1,200	4,570	850	\$272,000	\$320
	K0J	29,260	610	1,890	750	3,250	520	\$136,000	\$260
	K0K	96,670	2,200	7,480	3,210	12,890	2,330	\$752,000	\$320
	K0L	63,810	1,410	4,640	1,960	8,010	1,340	\$1,617,000	\$1,200
	K0M	44,430	900	3,060	1,430	5,380	1,030	\$437,000	\$420
	K1A	110	10	10	10	20	0	\$0	\$0
	K1B	13,130	230	790	370	1,390	260	\$60,000	\$230
	K1C	29,790	360	1,670	700	2,720	520	\$144,000	\$280
	K1E	12,010	140	670	320	1,130	240	\$60,000	\$260
	K1G	27,450	710	1,670	620	3,000	430	\$131,000	\$310
	K1H	12,900	270	740	280	1,290	210	\$74,000	\$350
	K1J	21,960	460	1,310	500	2,270	350	\$154,000	\$440
	K1K	26,190	820	1,460	640	2,930	390	\$161,000	\$410
	K1L	14,060	410	890	460	1,760	290	\$103,000	\$360
	K1M	5,340	60	280	120	460	100	\$39,000	\$380
	K1N	21,180	680	1,420	580	2,680	380	\$110,000	\$290
	K1P	640	10	40	10	60	0	\$0	\$0
	K1R	15,200	400	920	390	1,700	250	\$89,000	\$350
	K1S	24,590	330	1,440	500	2,270	390	\$209,000	\$540
	K1T	31,930	790	2,140	840	3,770	560	\$208,000	\$370
	K1V	43,440	990	2,750	1,040	4,780	710	\$196,000	\$270
	K1W	11,710	170	730	310	1,210	230	\$80,000	\$350
	K1X	4,260	70	300	120	490	80	\$18,000	\$230
	K1Y	15,970	270	1,010	370	1,650	270	\$104,000	\$390
	K1Z	17,550	470	1,100	450	2,020	290	\$153,000	\$520
	K2A	13,870	220	790	300	1,310	240	\$118,000	\$500
	K2B	25,560	620	1,450	630	2,700	460	\$141,000	\$310
	K2C	22,120	370	1,400	480	2,250	350	\$86,000	\$250
	K2E	15,840	340	890	330	1,560	240	\$134,000	\$570
	K2G	39,390	710	2,430	870	4,010	630	\$247,000	\$390
	K2H	21,000	350	1,490	520	2,360	390	\$130,000	\$330
	K2J	65,820	1,200	4,440	1,730	7,370	1,290	\$418,000	\$320
	K2K	19,920	320	1,170	380	1,870	310	\$112,000	\$360
	K2L	14,740	220	930	390	1,540	270	\$100,000	\$370
	K2M	21,920	340	1,470	470	2,280	370	\$146,000	\$390
	K2P	14,480	340	870	360	1,570	230	\$86,000	\$380
	K2R	1,010	20	60	20	90	10	\$6,000	\$450
	K2S	32,490	400	2,120	820	3,330	620	\$323,000	\$520
	K2T	9,790	200	610	170	980	130	\$47,000	\$350
	K2V	8,390	140	550	210	900	160	\$65,000	\$400
	K2W	6,480	130	420	120	670	80	\$19,000	\$230

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	K4A	49,230	660	3,010	1,290	4,950	980	\$309,000	\$320
	K4B	3,840	60	240	110	400	80	\$40,000	\$490
	K4C	3,660	70	210	100	380	80	\$31,000	\$410
	K4K	14,110	140	700	410	1,250	300	\$72,000	\$240
	K4M	13,850	190	840	380	1,420	300	\$122,000	\$420
	K4P	8,350	120	540	200	870	160	\$78,000	\$500
	K4R	7,260	70	520	200	800	150	\$53,000	\$350
	K6A	10,950	210	470	230	900	140	\$27,000	\$190
	K6H	26,300	1,030	1,500	660	3,190	390	\$115,000	\$290
	K6J	14,220	420	780	320	1,530	180	\$40,000	\$220
	K6K	2,810	40	150	60	240	30	\$7,000	\$190
	K6T	530	0	40	10	50	0	\$0	\$0
	K6V	23,340	400	1,450	590	2,440	380	\$166,000	\$430
	K7A	14,270	300	1,110	470	1,880	310	\$151,000	\$480
	K7C	16,610	210	1,230	530	1,970	390	\$104,000	\$270
	K7G	7,380	100	460	200	760	150	\$67,000	\$450
	K7H	13,590	180	860	390	1,430	290	\$84,000	\$290
	K7K	24,550	750	1,700	770	3,220	490	\$131,000	\$270
	K7L	14,150	360	880	320	1,560	230	\$88,000	\$380
	K7M	39,070	730	2,510	1,040	4,280	740	\$239,000	\$320
	K7N	6,520	110	460	210	780	150	\$38,000	\$250
	K7P	20,060	280	1,240	550	2,080	410	\$155,000	\$380
	K7R	12,320	240	780	360	1,380	260	\$141,000	\$550
	K7S	12,180	170	700	330	1,190	230	\$64,000	\$280
	K7V	11,600	240	810	330	1,380	240	\$66,000	\$280
	K8A	21,660	380	1,140	470	1,980	320	\$86,000	\$270
	K8B	410	0	20	10	30	0	\$0	\$0
	K8H	11,140	100	670	270	1,040	170	\$37,000	\$220
	K8N	26,350	560	1,880	760	3,200	510	\$169,000	\$330
	K8P	18,510	430	1,160	500	2,090	320	\$80,000	\$250
	K8R	1,600	30	120	50	200	40	\$4,000	\$130
	K8V	23,140	590	1,840	790	3,220	540	\$193,000	\$360
	K9A	22,770	350	1,470	660	2,480	500	\$207,000	\$410
	K9H	23,040	610	1,670	630	2,900	410	\$135,000	\$330
	K9J	35,370	760	2,440	1,010	4,210	670	\$175,000	\$260
	K9K	11,500	160	790	260	1,210	200	\$55,000	\$270
	K9L	6,290	120	460	170	750	120	\$33,000	\$270
	K9V	23,880	470	1,480	680	2,640	440	\$112,000	\$260
	L0A	12,060	200	1,080	390	1,670	300	\$115,000	\$390
	L0B	12,490	200	1,090	430	1,730	320	\$154,000	\$480
	L0C	7,790	160	660	240	1,060	190	\$60,000	\$320
	L0E	16,880	440	1,330	600	2,370	390	\$164,000	\$420
	L0G	35,170	630	2,710	1,170	4,510	860	\$359,000	\$420
	L0H	550	20	40	20	70	20	\$14,000	\$800
	L0J	4,000	50	180	110	330	80	\$110,000	\$1,430
	L0K	31,610	710	2,490	1,180	4,390	820	\$270,000	\$330

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	L0L	33,640	630	2,730	1,160	4,520	850	\$356,000	\$420
	L0M	28,670	510	2,400	1,010	3,920	710	\$273,000	\$390
	L0N	2,040	50	190	80	310	60	\$20,000	\$350
	L0P	6,250	110	400	210	720	170	\$98,000	\$580
	L0R	57,320	940	3,850	1,580	6,370	1,170	\$393,000	\$340
	L0S	50,900	810	3,110	1,410	5,330	1,050	\$435,000	\$420
	L1A	13,290	200	800	380	1,380	270	\$103,000	\$380
	L1B	10,570	150	800	330	1,280	230	\$87,000	\$380
	L1C	38,120	670	3,200	1,320	5,190	930	\$302,000	\$320
	L1E	22,030	380	1,980	800	3,160	570	\$283,000	\$500
	L1G	34,780	800	2,490	1,200	4,490	780	\$246,000	\$320
	L1H	24,970	760	1,940	910	3,600	540	\$131,000	\$240
	L1J	33,170	900	2,490	1,190	4,580	770	\$154,000	\$200
	L1K	34,140	850	3,030	1,190	5,070	800	\$223,000	\$280
	L1L	10,930	390	940	450	1,780	280	\$84,000	\$310
	L1M	16,300	250	1,570	540	2,360	390	\$126,000	\$320
	L1N	38,980	830	3,150	1,350	5,330	920	\$350,000	\$380
	L1P	20,480	520	1,790	740	3,050	520	\$160,000	\$310
	L1R	33,290	730	2,820	1,050	4,590	710	\$259,000	\$370
	L1S	32,940	770	2,690	1,140	4,590	780	\$169,000	\$220
	L1T	41,360	1,230	4,010	1,650	6,890	1,120	\$268,000	\$240
	L1V	42,180	970	3,780	1,470	6,220	1,060	\$332,000	\$310
	L1W	14,690	320	1,250	510	2,080	360	\$137,000	\$380
	L1X	21,760	670	2,070	870	3,600	600	\$178,000	\$300
	L1Y	1,820	60	160	90	300	70	\$22,000	\$330
	L1Z	23,790	700	2,280	960	3,930	650	\$235,000	\$360
	L2A	13,930	350	950	430	1,730	290	\$137,000	\$470
	L2E	15,430	440	1,000	500	1,940	290	\$56,000	\$190
	L2G	25,180	700	1,580	810	3,100	510	\$123,000	\$240
	L2H	25,010	520	1,620	710	2,850	460	\$137,000	\$300
	L2J	12,770	190	770	340	1,300	230	\$94,000	\$410
	L2M	27,030	550	1,680	710	2,950	470	\$260,000	\$550
	L2N	25,270	410	1,500	660	2,570	470	\$137,000	\$290
	L2P	12,050	280	820	360	1,460	230	\$48,000	\$200
	L2R	19,790	600	1,330	610	2,540	350	\$104,000	\$300
	L2S	16,700	330	1,170	460	1,960	300	\$73,000	\$250
	L2T	9,820	200	620	290	1,110	200	\$78,000	\$390
	L2V	16,570	360	1,210	540	2,100	350	\$103,000	\$290
	L2W	1,590	40	100	30	170	30	\$11,000	\$430
	L3B	20,490	580	1,400	680	2,650	400	\$120,000	\$300
	L3C	28,080	530	1,900	720	3,150	490	\$130,000	\$270
	L3J	11,100	130	730	280	1,150	200	\$60,000	\$290
	L3K	15,570	360	1,010	430	1,810	280	\$107,000	\$380
	L3L	910	20	80	30	130	20	\$6,000	\$300
	L3M	22,740	260	1,380	670	2,300	500	\$241,000	\$480
	L3P	31,200	670	1,870	690	3,230	510	\$151,000	\$300

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	L3R	54,850	1,370	2,530	870	4,770	670	\$355,000	\$530
	L3S	47,180	1,440	3,080	1,140	5,660	730	\$197,000	\$270
	L3T	43,620	1,270	2,260	870	4,400	650	\$261,000	\$400
	L3V	39,750	880	2,930	1,210	5,030	780	\$213,000	\$270
	L3X	36,560	900	2,730	940	4,580	660	\$229,000	\$350
	L3Y	34,730	800	2,530	1,030	4,350	730	\$189,000	\$260
	L3Z	32,310	790	2,620	1,210	4,630	850	\$256,000	\$300
	L4A	39,660	840	2,980	1,180	5,000	860	\$347,000	\$410
	L4B	31,840	950	1,540	600	3,080	460	\$247,000	\$540
	L4C	63,840	2,150	3,620	1,500	7,270	1,060	\$401,000	\$380
	L4E	43,760	1,330	3,020	1,100	5,450	800	\$299,000	\$380
	L4G	50,060	1,060	3,570	1,320	5,950	940	\$378,000	\$400
	L4H	62,210	1,630	4,750	1,890	8,270	1,330	\$496,000	\$370
	L4J	63,790	1,440	3,210	1,170	5,810	920	\$364,000	\$400
	L4K	19,690	460	1,350	560	2,370	380	\$126,000	\$330
	L4L	47,660	1,050	2,930	1,190	5,160	860	\$338,000	\$390
	L4M	38,260	880	2,920	1,350	5,150	870	\$257,000	\$300
	L4N	77,010	1,650	6,170	2,700	10,530	1,830	\$634,000	\$350
	L4P	23,680	530	1,940	880	3,350	620	\$189,000	\$310
	L4R	15,850	320	1,070	460	1,850	320	\$146,000	\$450
	L4S	30,910	930	1,740	630	3,290	450	\$178,000	\$400
	L4T	34,750	1,230	2,520	1,030	4,780	670	\$148,000	\$220
	L4V	40	0	0	0	0	0	\$0	\$0
	L4W	17,260	390	990	460	1,840	330	\$101,000	\$310
	L4X	14,830	440	980	400	1,810	260	\$72,000	\$280
	L4Y	19,310	470	1,260	520	2,250	380	\$116,000	\$300
	L4Z	31,930	910	2,030	800	3,740	550	\$166,000	\$300
	L5A	38,630	1,130	2,320	1,010	4,450	670	\$219,000	\$330
	L5B	54,580	1,770	3,260	1,290	6,320	890	\$238,000	\$270
	L5C	24,490	600	1,580	590	2,760	400	\$102,000	\$250
	L5E	10,350	230	770	320	1,310	230	\$92,000	\$410
	L5G	16,970	370	1,060	520	1,960	390	\$204,000	\$530
	L5H	14,110	310	910	400	1,620	300	\$229,000	\$770
	L5J	22,640	430	1,540	640	2,610	460	\$170,000	\$370
	L5K	10,600	280	660	250	1,190	190	\$132,000	\$710
	L5L	36,450	940	2,500	950	4,390	670	\$184,000	\$280
	L5M	88,310	2,840	5,960	2,220	11,020	1,610	\$448,000	\$280
	L5N	67,670	1,580	5,010	1,970	8,560	1,420	\$393,000	\$280
	L5P	10	0	0	0	0	0	\$0	\$0
	L5R	32,140	1,050	2,130	880	4,060	640	\$157,000	\$250
	L5S	170	10	10	10	30	0	\$0	\$0
	L5T	200	10	10	20	40	10	\$5,000	\$430
	L5V	42,220	1,340	3,150	1,120	5,600	770	\$228,000	\$300
	L5W	21,040	620	1,690	610	2,910	440	\$127,000	\$290
	L6A	71,880	2,030	4,870	1,890	8,790	1,400	\$551,000	\$390
	L6B	26,290	760	1,910	700	3,360	480	\$171,000	\$360

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	L6C	42,120	1,180	2,210	630	4,010	460	\$179,000	\$390
	L6E	30,590	850	1,850	610	3,310	460	\$164,000	\$360
	L6G	6,360	160	260	110	520	70	\$21,000	\$320
	L6H	59,710	1,450	3,960	1,430	6,840	1,100	\$517,000	\$470
	L6J	19,800	380	940	420	1,740	340	\$300,000	\$890
	L6K	11,400	250	630	310	1,180	220	\$109,000	\$500
	L6L	24,550	530	1,570	680	2,770	530	\$280,000	\$530
	L6M	56,190	1,350	3,830	1,340	6,530	1,020	\$465,000	\$460
	L6P	83,940	3,150	7,530	3,110	13,790	2,200	\$607,000	\$280
	L6R	86,440	2,920	6,870	2,810	12,590	2,000	\$421,000	\$210
	L6S	47,130	1,270	3,660	1,580	6,510	1,090	\$280,000	\$260
	L6T	32,880	1,000	2,340	960	4,300	640	\$143,000	\$220
	L6V	35,580	1,020	2,780	1,150	4,950	770	\$175,000	\$230
	L6W	19,630	530	1,400	540	2,480	350	\$102,000	\$290
	L6X	68,690	2,030	5,740	2,300	10,070	1,620	\$365,000	\$230
	L6Y	90,180	2,750	6,500	2,660	11,900	1,860	\$469,000	\$250
	L6Z	29,360	890	2,520	1,030	4,440	740	\$203,000	\$270
	L7A	92,730	2,950	8,090	3,420	14,460	2,360	\$545,000	\$230
	L7B	13,870	310	900	440	1,640	330	\$172,000	\$520
	L7C	30,480	960	2,660	1,300	4,920	940	\$327,000	\$350
	L7E	28,140	510	2,190	880	3,590	680	\$240,000	\$350
	L7G	39,250	640	3,230	1,100	4,970	790	\$273,000	\$350
	L7J	10,860	200	1,120	380	1,700	280	\$95,000	\$350
	L7K	6,760	150	620	290	1,050	200	\$122,000	\$620
	L7L	37,030	560	2,600	900	4,060	700	\$281,000	\$400
	L7M	38,500	600	2,570	880	4,050	680	\$403,000	\$590
	L7N	10,820	140	630	280	1,040	210	\$127,000	\$590
	L7P	23,280	340	1,680	670	2,680	480	\$137,000	\$280
	L7R	13,890	240	900	390	1,540	270	\$118,000	\$430
	L7S	9,920	140	570	260	970	180	\$61,000	\$330
	L7T	15,330	220	960	410	1,600	320	\$127,000	\$390
	L8B	20,410	320	1,570	600	2,490	470	\$123,000	\$270
	L8E	33,980	760	2,120	980	3,870	700	\$195,000	\$280
	L8G	18,500	320	1,040	460	1,830	340	\$73,000	\$220
	L8H	20,510	670	1,390	680	2,730	400	\$85,000	\$210
	L8J	23,170	490	1,600	680	2,780	490	\$166,000	\$340
	L8K	25,800	580	1,580	710	2,870	460	\$98,000	\$210
	L8L	22,810	960	1,510	720	3,180	400	\$79,000	\$200
	L8M	9,650	350	760	370	1,470	230	\$81,000	\$360
	L8N	11,530	520	770	360	1,640	190	\$58,000	\$300
	L8P	18,810	560	1,260	550	2,370	370	\$163,000	\$440
	L8R	8,500	320	530	250	1,100	160	\$41,000	\$260
	L8S	11,520	280	700	240	1,220	180	\$61,000	\$350
	L8T	15,740	310	980	450	1,730	280	\$60,000	\$220
	L8V	17,120	390	1,080	470	1,950	320	\$81,000	\$260
	L8W	20,860	460	1,440	520	2,420	340	\$69,000	\$210

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	L9A	20,980	410	1,300	530	2,250	350	\$71,000	\$200
	L9B	20,950	430	1,370	500	2,300	370	\$98,000	\$270
	L9C	33,350	660	2,100	880	3,650	590	\$167,000	\$280
	L9E	14,520	480	1,260	540	2,280	370	\$131,000	\$350
	L9G	20,340	270	1,240	460	1,960	350	\$171,000	\$490
	L9H	25,030	380	1,620	670	2,660	500	\$167,000	\$340
	L9J	3,710	80	300	150	520	110	\$42,000	\$390
	L9K	12,880	310	930	380	1,620	270	\$133,000	\$500
	L9L	12,420	220	1,050	420	1,690	320	\$123,000	\$390
	L9M	13,200	400	1,000	450	1,850	320	\$86,000	\$270
	L9N	18,590	450	1,510	560	2,510	410	\$146,000	\$360
	L9P	14,250	230	1,030	400	1,660	300	\$147,000	\$490
	L9R	20,770	400	1,500	630	2,520	420	\$145,000	\$340
	L9S	25,630	530	2,220	1,090	3,840	740	\$247,000	\$340
	L9T	81,350	2,200	7,080	2,600	11,880	1,850	\$514,000	\$280
	L9V	13,530	320	1,240	630	2,200	430	\$122,000	\$290
	L9W	38,640	730	3,090	1,340	5,160	930	\$285,000	\$310
	L9X	10,720	140	820	320	1,280	250	\$121,000	\$490
	L9Y	24,040	380	1,680	870	2,920	640	\$348,000	\$540
	L9Z	21,170	410	1,360	750	2,520	500	\$140,000	\$280
	M1B	54,860	1,850	3,960	1,600	7,410	1,010	\$220,000	\$220
	M1C	30,240	790	2,330	950	4,070	670	\$217,000	\$330
	M1E	39,790	1,330	2,800	1,150	5,270	730	\$192,000	\$270
	M1G	25,830	1,000	1,700	640	3,340	380	\$91,000	\$240
	M1H	20,410	700	1,290	520	2,510	350	\$74,000	\$220
	M1J	29,930	1,100	1,920	760	3,780	470	\$85,000	\$180
	M1K	40,960	1,450	2,530	1,010	4,990	610	\$141,000	\$230
	M1L	28,270	960	1,840	680	3,490	410	\$103,000	\$250
	M1M	19,940	670	1,390	570	2,640	380	\$175,000	\$460
	M1N	18,200	490	1,510	600	2,600	420	\$145,000	\$340
	M1P	37,150	1,190	2,210	790	4,190	510	\$118,000	\$230
	M1R	26,110	840	1,570	710	3,120	470	\$213,000	\$450
	M1S	32,940	880	1,640	610	3,130	380	\$128,000	\$340
	M1T	29,590	890	1,490	570	2,950	350	\$116,000	\$330
	M1V	44,170	1,010	1,730	610	3,350	400	\$91,000	\$230
	M1W	40,870	970	1,880	660	3,510	440	\$107,000	\$240
	M1X	12,960	480	1,110	400	2,000	260	\$66,000	\$250
	M2H	20,660	560	930	330	1,820	230	\$103,000	\$440
	M2J	54,540	1,490	2,830	1,080	5,400	760	\$218,000	\$290
	M2K	22,000	580	1,000	430	2,010	320	\$91,000	\$280
	M2L	9,250	260	430	200	890	150	\$155,000	\$1,030
	M2M	28,300	900	1,270	470	2,630	340	\$182,000	\$540
	M2N	73,540	1,990	3,120	1,090	6,190	750	\$275,000	\$370
	M2P	6,290	140	270	130	540	100	\$120,000	\$1,200
	M2R	34,760	1,030	1,720	780	3,530	540	\$220,000	\$410
	M3A	27,650	830	1,860	710	3,390	460	\$138,000	\$300

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	M3B	11,570	240	520	230	990	160	\$129,000	\$830
	M3C	32,470	1,220	2,030	690	3,940	480	\$190,000	\$400
	M3H	31,760	710	1,610	720	3,040	500	\$728,000	\$1,450
	M3J	25,950	930	1,600	630	3,170	400	\$94,000	\$230
	M3K	7,830	210	460	240	910	170	\$61,000	\$370
	M3L	15,880	530	1,080	500	2,110	300	\$66,000	\$220
	M3M	20,070	630	1,210	650	2,500	410	\$90,000	\$220
	M3N	32,060	1,230	1,980	920	4,140	480	\$87,000	\$180
	M4A	11,840	430	720	310	1,460	220	\$71,000	\$320
	M4B	14,740	450	1,010	490	1,940	320	\$73,000	\$230
	M4C	35,900	1,080	2,620	910	4,610	630	\$199,000	\$320
	M4E	18,900	400	1,450	580	2,440	420	\$251,000	\$590
	M4G	15,540	250	930	340	1,520	260	\$148,000	\$580
	M4H	14,090	730	800	270	1,800	170	\$51,000	\$300
	M4J	26,910	780	1,960	700	3,440	500	\$162,000	\$330
	M4K	23,930	580	1,640	690	2,910	510	\$188,000	\$370
	M4L	23,460	560	1,780	760	3,100	570	\$272,000	\$480
	M4M	18,950	480	1,300	550	2,330	400	\$207,000	\$520
	M4N	12,310	180	530	240	940	190	\$320,000	\$1,690
	M4P	20,810	420	1,170	470	2,060	340	\$103,000	\$300
	M4R	9,390	160	480	180	820	140	\$81,000	\$570
	M4S	25,080	420	1,430	520	2,360	380	\$193,000	\$510
	M4T	9,240	130	350	210	690	150	\$90,000	\$590
	M4V	15,650	240	680	380	1,300	300	\$869,000	\$2,860
	M4W	13,600	290	620	300	1,210	230	\$227,000	\$1,000
	M4X	16,570	590	930	380	1,900	240	\$87,000	\$370
	M4Y	29,320	920	1,650	600	3,170	420	\$149,000	\$360
	M5A	39,870	1,470	2,570	1,070	5,110	680	\$341,000	\$500
	M5B	13,830	500	860	340	1,690	200	\$69,000	\$340
	M5C	3,810	90	240	80	420	50	\$29,000	\$540
	M5E	10,720	210	600	250	1,070	180	\$93,000	\$510
	M5G	23,400	750	680	370	1,810	240	\$109,000	\$450
	M5H	2,830	40	150	80	270	60	\$87,000	\$1,530
	M5J	13,300	210	780	350	1,340	260	\$224,000	\$850
	M5K	180	10	10	0	20	0	\$0	\$0
	M5L	30	0	0	0	10	0	\$0	\$0
	M5M	20,200	310	980	400	1,690	320	\$201,000	\$630
	M5N	12,530	250	630	290	1,170	220	\$127,000	\$570
	M5P	15,480	210	720	360	1,290	290	\$318,000	\$1,110
	M5R	20,350	510	1,130	520	2,160	400	\$306,000	\$770
	M5S	13,130	430	690	240	1,350	180	\$76,000	\$430
	M5T	14,880	500	860	310	1,670	190	\$82,000	\$430
	M5V	45,460	920	2,910	1,200	5,020	840	\$536,000	\$640
	M5W	90	0	0	10	10	0	\$0	\$0
	M5X	80	0	10	10	10	0	\$0	\$0
	M6A	18,630	640	1,150	430	2,220	280	\$86,000	\$310

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	M6B	22,780	560	1,120	510	2,190	350	\$113,000	\$330
	M6C	18,590	410	1,110	480	1,990	350	\$131,000	\$380
	M6E	29,890	880	2,030	990	3,910	690	\$175,000	\$250
	M6G	23,120	470	1,630	690	2,790	530	\$216,000	\$410
	M6H	34,040	880	2,530	1,130	4,530	830	\$300,000	\$360
	M6J	23,730	490	1,580	790	2,850	590	\$347,000	\$590
	M6K	32,540	910	2,110	970	3,990	660	\$294,000	\$450
	M6L	16,900	530	1,040	480	2,050	300	\$89,000	\$300
	M6M	32,710	1,180	2,310	1,090	4,570	670	\$151,000	\$220
	M6N	32,500	1,080	2,260	1,060	4,390	700	\$197,000	\$280
	M6P	30,700	660	2,260	880	3,790	660	\$260,000	\$390
	M6R	14,250	290	1,090	480	1,860	370	\$194,000	\$530
	M6S	26,210	490	1,780	680	2,950	550	\$281,000	\$510
	M7A	10	0	0	0	0	0	0	\$0
	M7Y	0	0	0	0	0	0	0	\$0
	M8V	35,080	850	2,380	1,100	4,330	840	\$326,000	\$390
	M8W	17,900	370	1,260	540	2,170	380	\$193,000	\$510
	M8X	9,410	110	420	210	740	160	\$234,000	\$1,460
	M8Y	17,490	370	1,210	550	2,140	410	\$175,000	\$430
	M8Z	15,190	280	970	370	1,620	260	\$146,000	\$560
	M9A	30,420	620	1,610	690	2,910	500	\$372,000	\$750
	M9B	29,240	630	1,780	710	3,120	520	\$186,000	\$360
	M9C	31,940	740	1,950	890	3,580	640	\$228,000	\$360
	M9L	10,390	360	740	310	1,410	210	\$47,000	\$230
	M9M	19,290	630	1,380	650	2,650	410	\$229,000	\$560
	M9N	20,630	770	1,450	810	3,030	470	\$122,000	\$260
	M9P	16,960	470	1,030	450	1,950	300	\$104,000	\$350
	M9R	27,570	850	1,800	820	3,470	560	\$141,000	\$250
	M9V	46,230	1,680	3,130	1,270	6,070	770	\$161,000	\$210
	M9W	35,790	1,190	2,660	1,160	5,010	760	\$202,000	\$270
	N0A	31,550	1,080	2,170	910	4,160	590	\$182,000	\$310
	N0B	68,950	930	4,540	1,840	7,310	1,380	\$548,000	\$400
	N0C	14,110	300	1,130	540	1,970	370	\$334,000	\$910
	N0E	30,090	490	1,890	780	3,160	580	\$204,000	\$350
	N0G	67,620	1,130	4,300	1,610	7,030	1,130	\$374,000	\$330
	N0H	44,410	810	3,090	1,200	5,110	890	\$314,000	\$350
	N0J	26,140	390	1,530	630	2,550	470	\$177,000	\$380
	N0K	19,220	260	1,020	340	1,620	250	\$76,000	\$300
	N0L	42,390	840	2,880	1,100	4,820	800	\$277,000	\$350
	N0M	56,890	720	3,300	1,220	5,230	880	\$347,000	\$400
	N0N	34,330	470	2,050	820	3,330	580	\$176,000	\$310
	N0P	44,170	750	2,840	1,020	4,600	710	\$415,000	\$590
	N0R	40,150	520	2,600	1,150	4,280	830	\$221,000	\$270
	N1A	10,150	190	670	310	1,170	220	\$388,000	\$1,730
	N1C	3,030	40	200	50	290	40	\$15,000	\$360
	N1E	34,560	530	2,610	940	4,090	700	\$223,000	\$320

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	N1G	23,130	380	1,570	520	2,470	380	\$97,000	\$250
	N1H	33,020	660	2,220	820	3,700	580	\$175,000	\$300
	N1K	9,260	150	640	210	990	150	\$35,000	\$230
	N1L	13,800	230	1,000	320	1,550	240	\$62,000	\$260
	N1M	15,030	170	920	370	1,460	270	\$63,000	\$230
	N1P	6,080	100	440	180	710	130	\$36,000	\$290
	N1R	34,670	780	2,240	960	3,970	630	\$156,000	\$250
	N1S	16,390	250	1,130	470	1,850	340	\$130,000	\$380
	N1T	15,230	350	1,170	410	1,940	310	\$123,000	\$400
	N2A	25,940	440	1,550	560	2,550	380	\$176,000	\$460
	N2B	14,300	230	840	360	1,430	240	\$101,000	\$420
	N2C	15,350	380	720	300	1,400	200	\$49,000	\$250
	N2E	32,380	610	1,820	700	3,140	490	\$144,000	\$300
	N2G	12,940	390	740	320	1,450	200	\$60,000	\$310
	N2H	18,180	380	1,200	490	2,070	320	\$111,000	\$350
	N2J	16,720	300	910	300	1,510	220	\$61,000	\$280
	N2K	23,970	400	1,370	440	2,210	340	\$124,000	\$370
	N2L	28,840	610	1,540	480	2,630	330	\$233,000	\$720
	N2M	28,430	560	1,530	640	2,730	410	\$95,000	\$230
	N2N	21,890	380	1,300	460	2,140	290	\$90,000	\$320
	N2P	20,640	410	1,370	520	2,300	390	\$220,000	\$560
	N2R	16,770	400	1,160	450	2,020	330	\$107,000	\$320
	N2T	17,060	290	970	330	1,590	250	\$89,000	\$360
	N2V	15,330	290	830	260	1,390	200	\$64,000	\$320
	N2Z	9,900	140	620	200	960	160	\$47,000	\$290
	N3A	13,280	110	730	270	1,110	190	\$49,000	\$260
	N3B	10,220	110	550	200	860	150	\$39,000	\$270
	N3C	21,490	350	1,650	570	2,560	410	\$124,000	\$300
	N3E	2,240	60	180	90	330	60	\$21,000	\$350
	N3H	19,680	390	1,300	540	2,220	330	\$115,000	\$340
	N3L	15,040	270	1,090	450	1,800	330	\$85,000	\$260
	N3P	6,620	110	390	180	670	120	\$24,000	\$190
	N3R	28,900	490	1,780	750	3,020	500	\$135,000	\$270
	N3S	21,280	570	1,510	680	2,760	430	\$106,000	\$250
	N3T	33,210	740	2,420	980	4,140	650	\$201,000	\$310
	N3V	1,610	30	120	40	200	30	\$8,000	\$240
	N3W	12,990	200	940	440	1,580	310	\$100,000	\$320
	N3Y	20,070	350	1,280	540	2,170	360	\$91,000	\$260
	N4B	6,580	90	330	150	580	100	\$43,000	\$440
	N4G	18,440	220	990	400	1,610	290	\$99,000	\$350
	N4K	23,700	440	1,570	690	2,700	480	\$132,000	\$280
	N4L	6,970	120	450	230	790	160	\$41,000	\$260
	N4N	8,580	150	560	180	890	140	\$26,000	\$190
	N4S	26,880	430	1,620	720	2,770	470	\$147,000	\$310
	N4T	12,810	230	870	410	1,510	290	\$77,000	\$270
	N4V	2,850	40	190	70	310	60	\$10,000	\$180

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	N4W	10,710	140	560	220	910	160	\$42,000	\$270
	N4X	8,580	70	460	190	720	140	\$39,000	\$280
	N4Z	1,870	20	140	40	190	30	\$6,000	\$240
	N5A	27,360	450	1,630	700	2,780	500	\$153,000	\$300
	N5C	12,560	200	850	370	1,420	240	\$109,000	\$450
	N5H	12,000	190	590	240	1,030	170	\$43,000	\$260
	N5L	3,190	40	200	90	320	60	\$30,000	\$470
	N5P	16,870	320	1,080	460	1,860	320	\$102,000	\$320
	N5R	25,400	380	1,430	620	2,430	410	\$117,000	\$290
	N5V	27,520	560	1,550	590	2,700	370	\$96,000	\$260
	N5W	20,220	570	1,350	590	2,510	330	\$89,000	\$270
	N5X	28,130	490	1,590	610	2,680	440	\$148,000	\$340
	N5Y	28,120	620	1,530	610	2,760	360	\$79,000	\$220
	N5Z	18,630	530	1,270	510	2,310	290	\$53,000	\$180
	N6A	9,740	250	590	210	1,050	140	\$79,000	\$570
	N6B	8,190	380	520	280	1,170	160	\$183,000	\$1,150
	N6C	23,870	450	1,640	710	2,800	490	\$162,000	\$330
	N6E	21,180	530	1,250	520	2,300	330	\$98,000	\$300
	N6G	40,360	930	2,540	950	4,420	680	\$198,000	\$290
	N6H	34,570	770	1,870	670	3,310	480	\$162,000	\$340
	N6J	21,840	460	1,420	550	2,440	360	\$93,000	\$260
	N6K	30,810	460	1,830	750	3,030	580	\$219,000	\$380
	N6L	5,030	130	360	150	640	100	\$42,000	\$420
	N6M	7,350	130	590	230	950	180	\$75,000	\$430
	N6N	560	10	30	20	60	20	\$5,000	\$310
	N6P	9,260	150	650	270	1,070	210	\$116,000	\$560
	N7A	10,920	170	670	220	1,060	150	\$35,000	\$230
	N7G	15,950	200	840	340	1,380	250	\$81,000	\$330
	N7L	20,870	410	1,450	500	2,370	360	\$93,000	\$260
	N7M	21,080	560	1,590	620	2,770	390	\$87,000	\$220
	N7S	23,130	380	1,330	510	2,220	330	\$119,000	\$360
	N7T	20,810	600	1,250	510	2,360	300	\$71,000	\$240
	N7V	9,750	150	540	250	930	180	\$141,000	\$770
	N7W	2,440	30	90	50	170	40	\$12,000	\$290
	N7X	960	10	60	30	90	30	\$7,000	\$280
	N8A	11,180	390	620	240	1,250	140	\$32,000	\$220
	N8H	31,800	370	2,480	500	3,350	350	\$74,000	\$210
	N8M	9,760	130	550	250	930	170	\$36,000	\$210
	N8N	20,320	290	1,080	500	1,880	370	\$165,000	\$440
	N8P	12,400	210	590	270	1,070	210	\$72,000	\$350
	N8R	10,170	200	530	230	960	150	\$28,000	\$190
	N8S	18,470	290	1,030	570	1,890	420	\$104,000	\$250
	N8T	13,840	350	760	340	1,460	220	\$50,000	\$230
	N8V	160	0	10	10	20	0	\$0	\$0
	N8W	19,440	380	1,080	510	1,970	320	\$88,000	\$270
	N8X	12,860	340	730	410	1,470	210	\$45,000	\$210

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	N8Y	14,870	350	880	440	1,670	270	\$54,000	\$200
	N9A	19,810	800	960	500	2,260	240	\$57,000	\$240
	N9B	16,680	540	900	340	1,780	210	\$42,000	\$200
	N9C	9,680	330	480	190	1,000	100	\$19,000	\$190
	N9E	17,590	390	1,020	390	1,800	270	\$74,000	\$280
	N9G	16,760	410	950	420	1,780	310	\$110,000	\$360
	N9H	11,060	200	540	260	990	190	\$102,000	\$530
	N9J	16,700	210	1,250	410	1,870	310	\$97,000	\$320
	N9K	2,350	30	130	60	210	40	\$10,000	\$270
	N9V	18,160	220	1,050	460	1,730	350	\$89,000	\$260
	N9Y	13,540	170	870	310	1,350	220	\$81,000	\$370
	P0A	14,750	350	920	500	1,770	340	\$162,000	\$470
	P0B	7,770	110	560	250	920	180	\$51,000	\$280
	P0C	3,370	100	200	120	420	80	\$33,000	\$410
	P0E	2,900	70	220	130	410	80	\$40,000	\$490
	P0G	2,860	80	200	80	350	50	\$17,000	\$340
	P0H	27,570	620	1,650	750	3,020	480	\$122,000	\$260
	P0J	17,110	370	1,100	410	1,880	290	\$88,000	\$310
	P0K	9,080	260	520	230	1,000	150	\$35,000	\$240
	P0L	18,140	930	950	370	2,250	200	\$87,000	\$430
	P0M	40,450	700	2,790	1,080	4,560	720	\$188,000	\$260
	P0N	7,240	110	450	180	740	120	\$28,000	\$230
	P0P	15,690	910	1,350	460	2,730	270	\$74,000	\$280
	P0R	10,830	260	610	320	1,190	210	\$57,000	\$270
	P0S	8,370	150	550	260	960	190	\$42,000	\$230
	P0T	24,490	810	1,780	650	3,230	440	\$133,000	\$300
	P0V	14,660	1,360	1,230	290	2,880	160	\$36,000	\$220
	P0W	4,830	210	400	150	750	110	\$33,000	\$300
	P0X	5,400	280	460	120	860	90	\$27,000	\$310
	P0Y	50	0	0	0	10	0	\$0	\$0
	P1A	13,600	290	890	350	1,520	230	\$58,000	\$250
	P1B	26,940	660	1,700	710	3,060	460	\$165,000	\$360
	P1C	2,810	20	170	70	260	60	\$23,000	\$410
	P1H	15,080	230	940	470	1,640	340	\$108,000	\$320
	P1L	14,630	190	970	450	1,610	330	\$127,000	\$380
	P1P	8,460	170	520	270	960	190	\$74,000	\$380
	P2A	11,700	290	920	350	1,560	250	\$68,000	\$280
	P2B	8,290	210	410	150	760	100	\$32,000	\$320
	P2N	5,380	210	360	150	720	90	\$30,000	\$320
	P3A	19,600	340	1,290	490	2,120	340	\$111,000	\$330
	P3B	12,700	350	920	420	1,690	260	\$92,000	\$350
	P3C	12,760	500	960	370	1,840	210	\$64,000	\$310
	P3E	22,840	420	1,350	570	2,340	400	\$107,000	\$270
	P3G	3,320	40	220	90	340	70	\$23,000	\$320
	P3L	6,370	90	440	190	720	130	\$64,000	\$470
	P3N	6,350	70	420	170	660	120	\$21,000	\$180

T1 Filing Compliance (2022 Tax Year)

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

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	P3P	12,200	150	840	340	1,330	240	\$52,000	\$210
	P3Y	6,090	60	450	150	660	120	\$36,000	\$300
	P4N	20,000	360	990	460	1,800	300	\$83,000	\$280
	P4P	2,570	40	120	50	200	40	\$22,000	\$620
	P4R	3,710	40	220	100	350	80	\$34,000	\$450
	P5A	9,680	310	610	250	1,170	150	\$52,000	\$340
	P5E	4,540	90	260	100	460	80	\$26,000	\$340
	P5N	6,870	80	320	140	540	90	\$24,000	\$250
	P6A	28,440	710	1,650	790	3,140	520	\$173,000	\$330
	P6B	18,890	410	1,000	440	1,840	320	\$80,000	\$250
	P6C	15,420	300	880	530	1,720	330	\$58,000	\$180
	P7A	22,310	560	1,540	630	2,730	400	\$77,000	\$190
	P7B	17,950	570	1,250	440	2,260	300	\$106,000	\$360
	P7C	16,710	620	1,160	420	2,210	260	\$83,000	\$320
	P7E	16,240	580	1,280	480	2,340	320	\$70,000	\$220
	P7G	10,400	140	640	280	1,060	220	\$62,000	\$290
	P7J	3,930	180	310	90	580	60	\$11,000	\$190
	P7K	5,480	60	340	140	540	110	\$45,000	\$400
	P7L	1,640	30	120	60	210	50	\$14,000	\$290
	P8N	8,540	170	640	240	1,050	180	\$37,000	\$210
	P8T	3,720	150	340	120	610	80	\$23,000	\$300
	P9A	7,790	230	650	260	1,150	190	\$54,000	\$290
	P9N	10,840	270	780	320	1,370	220	\$65,000	\$300
Total		11,620,070	273,140	770,830	315,710	1,359,670	219,550	\$78,726,000	\$360

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
Manitoba	R0A	30,400	230	1,870	780	2,880	570	\$226,000	\$400
	R0B	26,390	530	2,480	430	3,440	130	\$47,000	\$370
	R0C	41,340	400	3,720	1,240	5,360	820	\$239,000	\$290
	R0E	27,150	250	1,950	780	2,980	500	\$148,000	\$300
	R0G	32,420	180	1,630	650	2,460	480	\$182,000	\$380
	R0H	10,030	80	700	250	1,030	140	\$36,000	\$260
	R0J	21,420	120	1,020	400	1,530	280	\$79,000	\$280
	R0K	19,640	110	1,020	380	1,510	270	\$88,000	\$320
	R0L	19,840	190	1,360	470	2,020	270	\$118,000	\$430
	R0M	14,460	90	870	370	1,320	260	\$107,000	\$410
	R1A	16,880	130	1,260	420	1,820	300	\$84,000	\$280
	R1B	230	0	10	0	10	0	\$0	\$0
	R1C	3,140	30	250	80	360	70	\$23,000	\$350
	R1N	15,330	100	730	270	1,100	180	\$41,000	\$230
	R2C	26,420	160	1,660	660	2,490	470	\$107,000	\$230
	R2E	8,250	40	530	180	750	150	\$60,000	\$410
	R2G	27,700	170	1,540	590	2,300	440	\$167,000	\$380
	R2H	12,490	100	890	270	1,260	190	\$80,000	\$430
	R2J	21,140	130	1,390	470	1,990	340	\$98,000	\$290
	R2K	26,090	150	1,510	600	2,260	410	\$107,000	\$260
	R2L	10,580	110	720	320	1,140	180	\$36,000	\$200
	R2M	29,920	220	1,890	590	2,700	410	\$156,000	\$380
	R2N	25,620	180	1,480	400	2,050	300	\$117,000	\$390
	R2P	29,340	200	1,420	550	2,160	410	\$139,000	\$340
	R2R	21,160	130	930	440	1,510	320	\$75,000	\$230
	R2V	31,180	190	1,660	660	2,510	460	\$125,000	\$270
	R2W	18,770	390	1,430	600	2,420	250	\$59,000	\$230
	R2X	14,850	110	580	230	920	130	\$31,000	\$230
	R2Y	15,080	80	980	340	1,400	240	\$90,000	\$370
	R3A	3,050	70	230	90	390	30	\$6,000	\$200
	R3B	8,930	170	650	220	1,040	80	\$27,000	\$330
	R3C	16,700	170	1,000	340	1,510	190	\$87,000	\$450
	R3E	13,440	150	740	300	1,190	160	\$34,000	\$210
	R3G	18,250	180	1,400	500	2,090	330	\$131,000	\$400
	R3H	220	0	10	0	10	0	\$0	\$0
	R3J	21,680	120	1,340	540	2,000	360	\$105,000	\$290
	R3K	10,130	60	600	200	850	140	\$51,000	\$360
	R3L	15,960	100	1,130	400	1,620	280	\$103,000	\$370
	R3M	17,170	100	1,100	440	1,640	320	\$163,000	\$520
	R3N	12,620	70	800	300	1,170	230	\$86,000	\$380
R3P	17,180	90	740	270	1,100	210	\$189,000	\$910	
R3R	20,840	100	1,250	420	1,770	310	\$98,000	\$320	
R3S	450	10	30	20	50	10	\$1,000	\$150	
R3T	40,710	300	2,380	650	3,320	470	\$139,000	\$300	
R3V	5,020	30	310	110	460	90	\$28,000	\$320	
R3W	13,270	60	710	260	1,040	200	\$53,000	\$270	

T1 Filing Compliance (2022 Tax Year)

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

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	R3X	18,680	130	1,090	340	1,560	280	\$117,000	\$420
	R3Y	27,020	270	1,550	420	2,240	320	\$165,000	\$510
	R4A	4,860	30	330	170	530	120	\$36,000	\$310
	R4B	10	0	0	0	0	0	0	\$0
	R4G	1,420	10	80	30	110	30	\$9,000	\$360
	R4H	2,340	20	140	60	220	50	\$13,000	\$280
	R4J	910	0	60	10	80	0	\$0	\$0
	R4K	790	0	20	10	40	0	\$0	\$0
	R4L	1,020	10	70	30	110	30	\$6,000	\$240
	R5A	3,260	20	230	90	330	60	\$32,000	\$490
	R5G	20,380	180	960	410	1,550	290	\$127,000	\$430
	R5H	4,420	40	370	140	540	100	\$30,000	\$310
	R5J	1,100	10	80	30	120	20	\$4,000	\$170
	R5K	4,660	20	310	110	440	80	\$28,000	\$340
	R5L	2,010	20	120	60	200	40	\$23,000	\$550
	R5M	2,050	10	140	40	190	30	\$9,000	\$290
	R5N	4,400	20	300	100	410	80	\$28,000	\$370
	R5P	720	0	50	20	70	10	\$2,000	\$190
	R5R	1,080	10	80	30	120	20	\$7,000	\$300
	R5T	690	0	70	20	90	20	\$4,000	\$240
	R6M	8,060	50	310	120	480	80	\$19,000	\$250
	R6P	2,540	20	110	60	190	50	\$18,000	\$400
	R6T	1,190	10	50	30	90	20	\$21,000	\$860
	R6W	13,180	90	500	230	830	170	\$69,000	\$400
	R7A	25,640	150	1,270	520	1,940	320	\$100,000	\$310
	R7B	17,300	70	850	300	1,220	220	\$81,000	\$360
	R7C	2,350	10	90	40	150	30	\$11,000	\$400
	R7N	7,880	50	410	150	610	100	\$27,000	\$270
	R8A	4,200	50	430	110	580	70	\$14,000	\$200
	R8N	8,230	150	800	220	1,180	130	\$63,000	\$470
	R9A	5,460	60	500	110	670	70	\$23,000	\$340
Total		1,030,710	8,040	63,230	22,510	93,780	15,220	\$5,262,000	\$350

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
Saskatchewan	S0A	40,480	890	1,830	760	3,480	500	\$175,000	\$350
	S0C	15,980	260	660	340	1,260	230	\$122,000	\$530
	S0E	25,780	490	940	440	1,870	290	\$132,000	\$450
	S0G	50,050	960	2,220	1,030	4,210	670	\$317,000	\$480
	S0H	16,300	190	700	340	1,240	230	\$122,000	\$520
	S0J	35,970	1,710	1,890	670	4,270	350	\$257,000	\$730
	S0K	69,100	1,020	3,080	1,290	5,390	890	\$410,000	\$460
	S0L	23,760	220	740	450	1,420	320	\$168,000	\$520
	S0M	34,410	1,760	1,610	830	4,200	450	\$150,000	\$330
	S0N	16,010	190	550	250	990	180	\$73,000	\$390
	S0P	4,950	570	260	80	910	30	\$11,000	\$350
	S2V	680	10	30	20	60	10	\$8,000	\$630
	S3N	15,170	250	710	270	1,220	180	\$47,000	\$260
	S4A	9,660	80	280	160	520	100	\$55,000	\$550
	S4H	9,640	90	330	130	550	100	\$31,000	\$320
	S4K	10	0	0	0	0	0	\$0	\$0
	S4L	4,950	40	190	80	310	70	\$45,000	\$660
	S4M	350	0	20	0	20	0	\$0	\$0
	S4N	23,190	350	960	450	1,750	280	\$94,000	\$330
	S4P	11,180	290	390	200	880	100	\$29,000	\$290
	S4R	26,940	420	1,000	520	1,940	330	\$114,000	\$340
	S4S	27,540	340	1,160	440	1,940	330	\$107,000	\$320
	S4T	22,410	610	1,000	540	2,150	310	\$92,000	\$300
	S4V	27,630	290	980	400	1,670	290	\$133,000	\$460
	S4W	11,030	180	440	200	820	140	\$38,000	\$280
	S4X	22,300	220	850	350	1,420	250	\$69,000	\$280
	S4Y	4,510	30	160	70	260	50	\$28,000	\$560
	S4Z	980	10	30	20	60	10	\$2,000	\$140
	S6H	23,140	300	950	440	1,690	270	\$100,000	\$370
	S6J	4,450	60	170	70	300	50	\$32,000	\$640
	S6K	990	10	40	10	60	10	\$7,000	\$600
	S6V	29,930	740	1,350	710	2,800	430	\$139,000	\$330
	S6W	390	0	10	0	10	0	\$0	\$0
	S6X	1,730	20	60	40	120	30	\$348,000	\$12,890
	S7A	420	10	30	10	40	0	\$0	\$0
	S7B	470	10	20	10	40	10	\$4,000	\$420
	S7C	1,250	20	60	40	110	30	\$8,000	\$300
	S7H	28,570	480	1,350	520	2,350	350	\$111,000	\$320
	S7J	24,270	300	1,050	440	1,790	330	\$128,000	\$400
	S7K	31,530	510	1,480	600	2,590	400	\$133,000	\$330
	S7L	32,230	720	1,490	760	2,980	480	\$175,000	\$370
	S7M	23,720	710	1,190	580	2,480	340	\$78,000	\$230
	S7N	20,400	280	950	340	1,560	250	\$83,000	\$330
	S7P	230	0	10	0	10	0	\$0	\$0
	S7R	6,310	70	290	130	490	80	\$15,000	\$180
	S7S	4,990	40	220	70	340	50	\$20,000	\$370

T1 Filing Compliance (2022 Tax Year)

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

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	S7T	12,570	180	500	190	860	140	\$43,000	\$310
	S7V	14,880	200	590	240	1,030	170	\$57,000	\$330
	S7W	14,310	190	650	240	1,090	160	\$73,000	\$450
	S9A	11,460	280	490	230	990	150	\$47,000	\$320
	S9H	15,540	160	580	230	970	150	\$53,000	\$350
	S9V	10,530	240	450	310	1,000	200	\$90,000	\$460
	S9X	6,290	180	280	130	590	80	\$26,000	\$330
Total		871,520	17,140	37,250	16,690	71,090	10,870	\$4,611,000	\$420

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
Alberta	T0A	43,510	1,410	2,520	1,110	5,040	650	\$236,000	\$360
	T0B	47,370	840	2,580	1,150	4,560	780	\$294,000	\$380
	T0C	46,520	1,490	2,370	1,210	5,060	760	\$324,000	\$430
	T0E	28,710	800	1,810	830	3,430	520	\$160,000	\$310
	T0G	29,090	1,100	1,740	670	3,510	370	\$145,000	\$390
	T0H	57,580	1,710	3,730	1,290	6,730	830	\$411,000	\$490
	T0J	38,190	850	1,710	880	3,450	560	\$263,000	\$470
	T0K	43,670	1,190	2,130	900	4,220	620	\$259,000	\$420
	T0L	41,960	1,320	1,960	1,020	4,300	650	\$261,000	\$400
	T0M	51,510	870	2,790	1,450	5,110	980	\$431,000	\$440
	T0P	1,590	210	150	80	440	30	\$13,000	\$390
	T0V	10	0	0	0	0	0	0	\$0
	T1A	20,700	380	950	470	1,800	280	\$81,000	\$290
	T1B	26,130	290	920	430	1,630	270	\$112,000	\$410
	T1C	7,300	60	290	120	480	80	\$20,000	\$270
	T1G	8,750	90	320	150	560	80	\$29,000	\$340
	T1H	22,040	380	940	460	1,790	260	\$64,000	\$250
	T1J	20,500	360	970	400	1,730	250	\$94,000	\$370
	T1K	36,670	580	1,680	650	2,910	420	\$243,000	\$570
	T1L	7,270	40	480	210	730	150	\$33,000	\$220
	T1M	8,080	120	310	170	600	110	\$50,000	\$460
	T1P	14,020	230	820	380	1,430	240	\$86,000	\$360
	T1R	13,810	200	630	320	1,150	180	\$55,000	\$300
	T1S	35,150	490	1,940	920	3,350	670	\$323,000	\$490
	T1V	13,980	200	670	310	1,180	210	\$83,000	\$400
	T1W	13,440	140	790	390	1,320	300	\$165,000	\$560
	T1X	21,370	500	1,440	750	2,690	520	\$198,000	\$380
	T1Y	44,300	1,200	2,300	1,170	4,670	690	\$143,000	\$210
	T1Z	2,530	80	170	80	340	60	\$22,000	\$370
	T2A	46,510	1,240	2,330	1,330	4,900	750	\$192,000	\$260
	T2B	17,410	440	950	550	1,940	320	\$104,000	\$320
	T2C	17,310	350	1,110	510	1,970	300	\$107,000	\$350
	T2E	28,190	600	1,750	800	3,150	520	\$193,000	\$370
	T2G	13,840	490	920	450	1,860	230	\$82,000	\$360
	T2H	8,080	180	460	260	900	160	\$36,000	\$230
	T2J	33,960	530	2,010	860	3,390	600	\$239,000	\$400
	T2K	27,050	610	1,550	680	2,840	440	\$199,000	\$460
	T2L	11,220	200	570	210	970	160	\$54,000	\$340
	T2M	15,700	290	810	350	1,460	240	\$123,000	\$510
	T2N	19,770	370	1,040	430	1,840	300	\$133,000	\$440
	T2P	15,250	280	550	270	1,100	180	\$101,000	\$550
	T2R	14,410	270	740	400	1,400	260	\$82,000	\$320
	T2S	11,260	160	590	270	1,010	180	\$94,000	\$530
	T2T	22,880	360	1,280	630	2,270	450	\$238,000	\$540
	T2V	25,640	440	1,330	630	2,400	450	\$182,000	\$400
	T2W	31,580	600	1,870	810	3,280	570	\$181,000	\$320

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	T2X	47,570	760	2,730	1,130	4,620	800	\$306,000	\$380
	T2Y	48,530	770	2,340	1,000	4,110	680	\$284,000	\$420
	T2Z	52,080	710	3,200	1,540	5,440	1,060	\$466,000	\$440
	T3A	42,510	820	2,110	750	3,680	540	\$204,000	\$380
	T3B	30,330	590	1,670	760	3,010	500	\$185,000	\$370
	T3C	18,560	360	1,030	530	1,920	340	\$134,000	\$390
	T3E	31,550	560	1,850	790	3,210	550	\$255,000	\$470
	T3G	46,020	840	2,480	970	4,290	710	\$252,000	\$360
	T3H	57,310	970	2,800	1,130	4,890	860	\$473,000	\$550
	T3J	66,480	2,010	3,710	1,790	7,500	1,190	\$272,000	\$230
	T3K	62,980	1,240	3,540	1,440	6,210	980	\$338,000	\$350
	T3L	24,090	350	1,310	470	2,140	350	\$178,000	\$510
	T3M	44,820	650	2,500	1,200	4,350	900	\$379,000	\$420
	T3N	32,300	780	1,860	940	3,580	660	\$155,000	\$240
	T3P	24,980	470	1,340	580	2,390	430	\$144,000	\$340
	T3R	27,170	540	1,460	610	2,610	460	\$198,000	\$430
	T3S	630	10	50	20	70	10	\$3,000	\$300
	T3T	880	120	80	10	210	0	\$0	\$0
	T3Z	9,740	140	400	200	740	160	\$163,000	\$1,030
	T4A	15,900	230	920	460	1,610	320	\$125,000	\$390
	T4B	44,170	660	2,650	1,420	4,730	970	\$331,000	\$340
	T4C	30,320	420	1,870	820	3,110	600	\$222,000	\$370
	T4E	4,360	60	210	90	350	70	\$53,000	\$800
	T4G	10,090	150	450	250	850	180	\$55,000	\$310
	T4H	10,060	150	500	260	900	160	\$75,000	\$460
	T4J	9,480	190	450	210	850	140	\$56,000	\$390
	T4L	14,320	200	720	350	1,270	230	\$153,000	\$660
	T4M	5,500	60	270	140	480	90	\$43,000	\$480
	T4N	23,850	620	1,260	690	2,560	370	\$147,000	\$400
	T4P	25,520	450	1,270	600	2,320	360	\$109,000	\$300
	T4R	28,480	370	1,430	630	2,430	410	\$144,000	\$350
	T4S	15,770	260	910	490	1,650	320	\$159,000	\$500
	T4T	11,500	330	730	280	1,340	180	\$77,000	\$430
	T4V	16,680	260	770	340	1,370	210	\$76,000	\$360
	T4X	20,460	330	1,350	680	2,360	500	\$220,000	\$440
	T5A	25,570	720	1,380	680	2,780	410	\$116,000	\$280
	T5B	11,390	500	710	420	1,630	220	\$59,000	\$270
	T5C	12,470	380	620	340	1,350	180	\$37,000	\$200
	T5E	25,110	760	1,340	630	2,720	360	\$90,000	\$250
	T5G	9,350	380	590	310	1,280	150	\$42,000	\$280
	T5H	20,140	1,260	1,200	660	3,120	310	\$74,000	\$240
	T5J	7,780	350	390	180	920	100	\$42,000	\$420
	T5K	17,190	380	930	430	1,740	280	\$101,000	\$370
	T5L	12,600	350	790	320	1,470	190	\$48,000	\$250
	T5M	11,520	340	690	320	1,350	210	\$70,000	\$340
	T5N	11,380	200	630	290	1,110	200	\$101,000	\$500

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	T5P	15,620	490	880	430	1,800	230	\$85,000	\$380
	T5R	18,450	350	1,070	440	1,850	270	\$96,000	\$360
	T5S	6,410	100	390	230	720	150	\$43,000	\$300
	T5T	61,230	1,220	3,130	1,490	5,840	950	\$251,000	\$270
	T5V	260	10	20	10	40	0	\$0	\$0
	T5W	15,260	450	950	420	1,810	240	\$48,000	\$210
	T5X	32,050	830	1,750	870	3,460	560	\$190,000	\$340
	T5Y	41,790	920	2,430	1,210	4,560	740	\$193,000	\$260
	T5Z	27,560	560	1,540	630	2,730	430	\$82,000	\$190
	T6A	10,990	210	680	320	1,210	210	\$58,000	\$280
	T6B	7,510	160	470	200	820	120	\$33,000	\$270
	T6C	15,110	290	920	420	1,630	280	\$75,000	\$270
	T6E	16,760	420	1,130	440	1,980	280	\$81,000	\$290
	T6G	8,550	210	400	140	750	100	\$33,000	\$330
	T6H	20,740	410	1,190	420	2,030	290	\$111,000	\$390
	T6J	35,380	660	1,860	700	3,220	480	\$145,000	\$300
	T6K	20,830	540	1,200	600	2,340	360	\$84,000	\$230
	T6L	38,030	870	2,260	1,090	4,220	710	\$165,000	\$230
	T6M	28,100	440	1,540	730	2,710	510	\$199,000	\$390
	T6N	70	0	0	0	10	0	\$0	\$0
	T6P	1,340	40	70	70	180	40	\$5,000	\$110
	T6R	35,710	630	1,770	730	3,120	520	\$263,000	\$510
	T6S	30	0	0	0	10	0	\$0	\$0
	T6T	41,960	890	2,430	1,270	4,590	930	\$221,000	\$240
	T6V	16,480	360	920	400	1,680	250	\$52,000	\$210
	T6W	67,910	1,190	3,780	1,680	6,640	1,120	\$387,000	\$350
	T6X	39,690	810	2,330	1,040	4,180	720	\$218,000	\$310
	T6Y	240	0	0	10	10	0	\$0	\$0
	T7A	9,840	180	540	260	990	160	\$77,000	\$480
	T7E	10,890	160	500	280	940	160	\$81,000	\$490
	T7N	6,580	90	270	120	470	80	\$35,000	\$430
	T7P	6,270	120	240	140	510	80	\$19,000	\$250
	T7S	9,680	170	590	290	1,050	180	\$89,000	\$480
	T7V	8,250	100	440	260	800	160	\$63,000	\$400
	T7X	36,700	660	2,370	1,040	4,060	660	\$239,000	\$360
	T7Y	14,510	220	910	440	1,570	310	\$174,000	\$560
	T7Z	15,380	200	880	410	1,480	270	\$89,000	\$330
	T8A	33,310	420	1,980	780	3,170	560	\$186,000	\$330
	T8B	6,040	100	330	160	590	120	\$60,000	\$500
	T8C	3,580	50	230	100	380	70	\$23,000	\$320
	T8E	6,620	130	500	180	810	140	\$44,000	\$320
	T8G	3,700	60	270	140	470	110	\$42,000	\$390
	T8H	24,550	320	1,470	580	2,360	410	\$137,000	\$340
	T8L	22,490	310	1,350	680	2,340	460	\$158,000	\$350
	T8N	53,770	720	3,140	1,290	5,150	910	\$320,000	\$350
	T8R	12,390	310	880	360	1,540	250	\$91,000	\$370

T1 Filing Compliance (2022 Tax Year)

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

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	T8S	6,770	160	440	150	740	90	\$61,000	\$650
	T8T	6,030	100	310	150	550	100	\$63,000	\$630
	T8V	24,740	570	1,670	660	2,910	370	\$157,000	\$420
	T8W	15,600	220	1,140	380	1,730	240	\$131,000	\$550
	T8X	17,430	240	1,200	440	1,880	290	\$152,000	\$520
	T9A	11,960	300	640	310	1,250	190	\$57,000	\$300
	T9C	5,910	120	310	140	570	90	\$27,000	\$300
	T9E	26,770	380	1,530	770	2,670	510	\$164,000	\$320
	T9G	5,280	70	280	150	500	100	\$40,000	\$400
	T9H	19,490	400	1,640	590	2,630	340	\$166,000	\$490
	T9J	2,720	40	240	80	360	50	\$32,000	\$600
	T9K	28,480	500	2,690	750	3,940	480	\$248,000	\$520
	T9M	13,900	400	940	430	1,770	280	\$91,000	\$320
	T9N	8,830	140	410	220	770	130	\$56,000	\$430
	T9S	5,710	100	280	130	510	90	\$16,000	\$180
	T9V	16,320	230	730	360	1,310	220	\$120,000	\$540
	T9W	6,390	70	220	110	390	70	\$21,000	\$320
	T9X	4,650	70	280	110	460	90	\$39,000	\$440
Total		3,360,820	69,000	187,330	84,870	341,200	55,790	\$20,847,000	\$370

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
British Columbia	V0A	12,880	120	820	380	1,310	260	\$131,000	\$500
	V0B	29,620	370	1,990	890	3,250	600	\$206,000	\$340
	V0C	17,340	270	1,590	470	2,330	270	\$115,000	\$430
	V0E	61,050	840	4,110	1,790	6,740	1,160	\$456,000	\$390
	V0G	22,720	310	1,630	630	2,570	420	\$185,000	\$450
	V0H	50,060	710	3,220	1,470	5,400	980	\$304,000	\$310
	V0J	39,890	710	3,610	1,110	5,430	630	\$202,000	\$320
	V0K	28,030	480	2,080	750	3,310	430	\$150,000	\$350
	V0L	3,720	90	390	100	580	60	\$25,000	\$430
	V0M	9,750	220	880	300	1,390	200	\$74,000	\$380
	V0N	48,500	810	4,000	1,880	6,690	1,300	\$619,000	\$480
	V0P	5,910	150	540	230	920	140	\$50,000	\$360
	V0R	60,120	830	4,580	2,170	7,580	1,510	\$537,000	\$360
	V0S	200	10	20	10	40	0	\$0	\$0
	V0T	6,130	190	880	260	1,340	140	\$62,000	\$450
	V0V	1,260	40	150	60	250	30	\$12,000	\$410
	V0W	370	10	40	10	50	0	\$0	\$0
	V0X	19,020	340	1,430	540	2,310	330	\$114,000	\$350
	V1A	7,340	60	450	190	700	140	\$57,000	\$410
	V1B	19,440	210	1,230	460	1,890	340	\$107,000	\$320
	V1C	22,100	230	1,420	500	2,150	320	\$126,000	\$400
	V1E	18,110	240	1,090	470	1,800	300	\$96,000	\$320
	V1G	11,960	110	840	280	1,230	170	\$69,000	\$400
	V1H	13,340	190	740	330	1,260	220	\$75,000	\$340
	V1J	19,600	250	1,780	500	2,540	310	\$157,000	\$500
	V1K	7,900	130	650	240	1,020	140	\$56,000	\$410
	V1L	14,940	180	1,150	460	1,790	330	\$121,000	\$370
	V1M	25,450	300	1,550	540	2,390	400	\$140,000	\$350
	V1N	11,110	110	630	250	980	160	\$38,000	\$230
	V1P	8,070	90	640	300	1,020	200	\$59,000	\$300
	V1R	8,360	60	440	170	670	110	\$32,000	\$300
	V1S	10,690	80	630	240	940	180	\$75,000	\$430
	V1T	25,470	310	1,730	770	2,810	480	\$152,000	\$320
	V1V	21,250	190	1,290	530	2,010	380	\$179,000	\$470
	V1W	31,010	300	1,620	770	2,690	560	\$334,000	\$590
	V1X	29,060	370	1,930	920	3,220	560	\$170,000	\$310
	V1Y	32,110	340	2,220	1,060	3,620	680	\$274,000	\$400
	V1Z	13,240	160	950	420	1,520	280	\$131,000	\$470
	V2A	35,290	420	2,090	990	3,500	580	\$190,000	\$330
	V2B	32,450	400	2,480	1,030	3,910	640	\$236,000	\$370
	V2C	22,680	200	1,570	570	2,340	380	\$140,000	\$370
	V2E	12,940	100	830	300	1,230	210	\$85,000	\$410
	V2G	14,660	180	1,130	430	1,740	260	\$134,000	\$520
	V2H	6,570	80	460	190	730	130	\$33,000	\$260
V2J	18,370	220	1,080	430	1,720	250	\$59,000	\$240	
V2K	16,840	180	1,220	440	1,840	280	\$71,000	\$250	

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	V2L	8,100	130	780	280	1,190	130	\$31,000	\$240
	V2M	17,930	160	1,340	480	1,980	290	\$80,000	\$280
	V2N	27,220	280	1,910	770	2,960	530	\$175,000	\$330
	V2P	32,660	450	2,320	1,030	3,810	630	\$196,000	\$310
	V2R	44,910	580	2,960	1,290	4,820	870	\$324,000	\$370
	V2S	40,960	580	2,900	1,240	4,730	790	\$279,000	\$350
	V2T	49,870	1,100	3,780	1,520	6,400	1,060	\$391,000	\$370
	V2V	27,860	510	2,340	1,060	3,910	690	\$222,000	\$320
	V2W	17,660	210	1,250	590	2,050	430	\$239,000	\$560
	V2X	40,930	510	2,940	1,280	4,730	830	\$288,000	\$350
	V2Y	41,740	410	2,430	1,090	3,940	770	\$348,000	\$450
	V2Z	13,300	190	830	450	1,470	300	\$131,000	\$440
	V3A	37,820	460	2,540	1,100	4,100	760	\$295,000	\$390
	V3B	49,490	620	2,800	970	4,400	680	\$217,000	\$320
	V3C	32,590	360	1,960	720	3,040	500	\$175,000	\$350
	V3E	34,400	410	1,760	620	2,790	450	\$160,000	\$360
	V3G	20,770	250	1,400	600	2,240	420	\$153,000	\$360
	V3H	31,390	280	1,830	700	2,810	530	\$256,000	\$480
	V3J	38,130	410	2,060	710	3,180	470	\$150,000	\$320
	V3K	26,970	300	1,620	560	2,480	380	\$159,000	\$420
	V3L	24,800	270	1,630	630	2,530	450	\$148,000	\$330
	V3M	39,680	450	2,340	940	3,730	650	\$176,000	\$270
	V3N	34,270	400	1,640	600	2,630	410	\$195,000	\$480
	V3R	51,900	720	3,060	1,270	5,050	840	\$293,000	\$350
	V3S	87,210	1,480	6,270	2,540	10,290	1,810	\$680,000	\$380
	V3T	42,890	570	2,920	1,040	4,530	600	\$151,000	\$250
	V3V	46,210	860	3,360	1,260	5,470	870	\$264,000	\$300
	V3W	83,310	1,620	5,870	2,350	9,850	1,660	\$492,000	\$300
	V3X	27,910	550	2,050	900	3,490	650	\$249,000	\$390
	V3Y	15,590	150	970	410	1,530	280	\$86,000	\$310
	V3Z	30,660	350	1,720	770	2,850	570	\$252,000	\$450
	V4A	32,320	400	1,700	720	2,820	520	\$273,000	\$520
	V4B	18,300	240	950	530	1,720	390	\$150,000	\$390
	V4C	40,070	690	2,980	1,100	4,770	770	\$233,000	\$300
	V4E	10,530	160	630	250	1,040	190	\$97,000	\$510
	V4G	240	10	20	10	30	0	\$0	\$0
	V4K	20,680	230	1,340	570	2,140	420	\$144,000	\$340
	V4L	6,760	90	360	130	570	100	\$36,000	\$350
	V4M	13,990	140	840	330	1,310	250	\$126,000	\$510
	V4N	70,480	920	4,160	1,730	6,810	1,180	\$483,000	\$410
	V4P	11,670	140	520	240	890	180	\$88,000	\$490
	V4R	13,220	150	890	400	1,440	290	\$104,000	\$360
	V4S	6,370	120	510	250	890	180	\$74,000	\$430
	V4T	26,300	310	1,640	860	2,800	560	\$240,000	\$430
	V4V	15,490	170	1,510	520	2,210	360	\$131,000	\$360
	V4W	16,690	230	1,340	560	2,130	380	\$209,000	\$550

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	V4X	11,650	220	950	380	1,550	260	\$116,000	\$450
	V4Z	4,740	80	320	170	570	100	\$53,000	\$520
	V5A	20,950	230	1,210	350	1,790	250	\$95,000	\$380
	V5B	19,170	200	970	340	1,510	230	\$70,000	\$310
	V5C	32,630	320	1,590	540	2,450	400	\$159,000	\$400
	V5E	22,920	260	990	330	1,570	220	\$130,000	\$600
	V5G	17,350	210	910	350	1,470	240	\$89,000	\$370
	V5H	38,340	430	1,620	530	2,580	380	\$138,000	\$370
	V5J	19,780	260	940	320	1,530	200	\$84,000	\$420
	V5K	18,810	220	1,100	410	1,720	290	\$135,000	\$470
	V5L	14,780	190	1,190	490	1,860	330	\$148,000	\$440
	V5M	19,500	190	870	300	1,360	200	\$68,000	\$330
	V5N	28,600	320	1,740	630	2,690	430	\$161,000	\$370
	V5P	28,130	330	1,310	440	2,080	310	\$111,000	\$360
	V5R	42,270	420	1,790	620	2,830	430	\$109,000	\$250
	V5S	28,330	340	1,450	500	2,290	350	\$108,000	\$310
	V5T	20,480	170	1,370	590	2,120	420	\$206,000	\$490
	V5V	19,010	190	1,180	430	1,810	320	\$173,000	\$550
	V5W	17,140	230	930	340	1,490	240	\$91,000	\$380
	V5X	26,930	330	1,440	530	2,310	360	\$115,000	\$320
	V5Y	15,520	120	790	310	1,210	230	\$179,000	\$770
	V5Z	20,500	240	1,040	320	1,600	260	\$132,000	\$520
	V6A	17,120	370	1,480	630	2,480	270	\$106,000	\$390
	V6B	26,100	260	1,580	630	2,480	410	\$209,000	\$510
	V6C	6,670	100	250	110	460	80	\$93,000	\$1,200
	V6E	24,130	240	1,440	600	2,280	410	\$310,000	\$760
	V6G	24,130	270	1,430	640	2,350	460	\$196,000	\$430
	V6H	18,070	130	880	390	1,400	280	\$103,000	\$360
	V6J	18,920	160	1,020	420	1,610	310	\$131,000	\$420
	V6K	20,650	170	1,120	460	1,750	350	\$304,000	\$870
	V6L	8,740	110	370	140	620	110	\$40,000	\$380
	V6M	13,850	160	520	230	910	160	\$111,000	\$680
	V6N	11,060	110	490	140	740	100	\$62,000	\$630
	V6P	27,380	320	1,210	440	1,970	300	\$138,000	\$460
	V6R	15,050	130	800	280	1,210	200	\$178,000	\$900
	V6S	11,820	130	540	140	800	110	\$81,000	\$770
	V6T	10,550	110	500	110	730	80	\$15,000	\$190
	V6V	9,790	150	500	180	830	140	\$52,000	\$380
	V6W	2,030	20	110	40	180	30	\$18,000	\$640
	V6X	38,440	470	1,590	520	2,570	380	\$123,000	\$330
	V6Y	43,430	530	1,550	510	2,580	310	\$84,000	\$270
	V6Z	17,020	180	910	370	1,460	250	\$146,000	\$600
	V7A	22,860	360	1,040	390	1,790	280	\$98,000	\$350
	V7B	680	10	40	20	60	10	\$3,000	\$280
	V7C	35,670	430	1,430	400	2,260	270	\$96,000	\$360
	V7E	32,110	380	1,410	440	2,230	340	\$139,000	\$410

T1 Filing Compliance (2022 Tax Year)
Table 2B: Late-filing penalty assessed by forward sortation area (FSA)

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	V7G	9,820	90	590	250	930	190	\$92,000	\$490
	V7H	9,960	120	620	190	930	140	\$55,000	\$410
	V7J	14,530	150	860	340	1,340	250	\$148,000	\$600
	V7K	9,720	100	560	240	890	190	\$90,000	\$480
	V7L	24,250	250	1,340	580	2,170	430	\$242,000	\$560
	V7M	19,340	200	1,040	460	1,690	320	\$162,000	\$510
	V7N	12,120	100	600	240	950	180	\$115,000	\$630
	V7P	12,000	170	710	270	1,150	180	\$87,000	\$490
	V7R	12,500	140	600	220	960	170	\$114,000	\$690
	V7S	8,740	150	400	160	700	120	\$168,000	\$1,430
	V7T	8,140	100	350	190	640	120	\$58,000	\$500
	V7V	12,740	150	490	240	870	170	\$114,000	\$660
	V7W	7,010	70	300	130	500	110	\$121,000	\$1,090
	V7X	180	0	10	0	10	0	\$0	\$0
	V7Y	280	0	0	10	10	0	\$0	\$0
	V7Z	10,280	140	670	370	1,180	280	\$115,000	\$410
	V8A	16,400	180	990	430	1,600	270	\$97,000	\$360
	V8B	12,700	150	990	460	1,590	340	\$168,000	\$500
	V8C	6,270	70	450	150	670	110	\$28,000	\$250
	V8E	11,880	50	740	390	1,180	280	\$143,000	\$520
	V8G	15,070	160	1,200	460	1,820	300	\$75,000	\$250
	V8J	9,090	100	850	330	1,280	220	\$62,000	\$280
	V8K	9,640	160	670	440	1,270	330	\$126,000	\$380
	V8L	22,240	150	960	440	1,560	330	\$112,000	\$340
	V8M	14,090	150	800	350	1,290	260	\$98,000	\$380
	V8N	20,170	180	1,130	370	1,690	290	\$107,000	\$370
	V8P	14,330	110	850	340	1,300	250	\$86,000	\$350
	V8R	19,160	190	1,200	480	1,870	350	\$218,000	\$630
	V8S	13,710	120	740	270	1,130	210	\$101,000	\$490
	V8T	16,370	220	1,230	540	1,980	320	\$87,000	\$280
	V8V	23,140	220	1,370	610	2,200	410	\$131,000	\$320
	V8W	7,920	80	410	190	690	120	\$44,000	\$380
	V8X	19,710	200	1,210	450	1,860	340	\$129,000	\$380
	V8Y	8,730	60	370	150	570	110	\$49,000	\$440
	V8Z	25,600	250	1,620	670	2,540	460	\$173,000	\$380
	V9A	31,740	340	2,250	980	3,570	690	\$203,000	\$300
	V9B	43,990	420	3,040	1,360	4,810	940	\$318,000	\$340
	V9C	21,970	180	1,470	670	2,320	490	\$180,000	\$370
	V9E	4,380	30	280	130	440	90	\$38,000	\$410
	V9G	13,470	160	890	400	1,450	280	\$140,000	\$510
	V9H	8,570	90	480	260	830	190	\$74,000	\$380
	V9J	7,870	120	510	250	880	170	\$51,000	\$300
	V9K	14,990	220	800	420	1,440	310	\$113,000	\$370
	V9L	30,270	450	2,300	920	3,670	560	\$176,000	\$310
	V9M	15,550	140	840	420	1,410	300	\$137,000	\$450
	V9N	28,540	320	1,720	730	2,760	520	\$152,000	\$290

T1 Filing Compliance (2022 Tax Year)

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

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
	V9P	25,540	310	1,400	700	2,410	490	\$168,000	\$340
	V9R	25,830	330	1,940	870	3,140	560	\$177,000	\$320
	V9S	13,560	170	1,110	440	1,720	280	\$83,000	\$300
	V9T	30,500	290	1,850	780	2,910	530	\$187,000	\$350
	V9V	9,640	90	530	200	810	140	\$65,000	\$460
	V9W	26,020	310	1,800	800	2,920	550	\$224,000	\$410
	V9X	8,960	110	750	310	1,160	190	\$68,000	\$360
	V9Y	21,870	290	1,500	610	2,390	370	\$138,000	\$370
	V9Z	16,270	210	1,210	690	2,110	490	\$202,000	\$410
Total		4,150,280	51,870	260,170	105,430	417,470	71,800	\$28,417,000	\$400

T1 Filing Compliance (2022 Tax Year)

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

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
Northwest Territories	X0E	14,730	40	1,480	320	1,840	0	\$0	\$0
	X0G	380	0	20	0	30	0	\$0	\$0
	X1A	15,310	50	1,690	260	2,000	180	\$90,000	\$510
Total		30,420	90	3,190	580	3,870	350	\$162,000	\$460

T1 Filing Compliance (2022 Tax Year)

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

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
Yukon	Y0A	1,290	50	140	60	250	30	\$10,000	\$370
	Y0B	5,150	120	600	170	880	100	\$68,000	\$680
	Y1A	24,360	430	2,590	720	3,740	490	\$266,000	\$540
Total		30,800	600	3,330	950	4,870	620	\$344,000	\$560

T1 Filing Compliance (2022 Tax Year)

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

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
Nunavut	X0A	10,920	360	1,470	290	2,120	120	\$57,000	\$490
	X0B	3,870	110	350	50	500	30	\$14,000	\$540
	X0C	6,440	240	520	90	850	40	\$15,000	\$360
Total		21,220	710	2,330	430	3,470	180	\$86,000	\$470

T1 Filing Compliance (2022 Tax Year)

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

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
Non-resident		95,520	6,860	8,270	3,000	18,130	2,370	\$2,033,000	\$860
Total		95,520	6,860	8,270	3,000	18,130	2,370	\$2,033,000	\$860

T1 Filing Compliance (2022 Tax Year)

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

Province or Territory	FSA	All returns (#)	Late returns with nil balance (#) ³	Late returns with refunds (#) ³	Late returns with balance owing (#) ³	All late returns (#)	Late returns with penalty (#) ⁴	Total penalty (\$) ⁴	Average penalty (\$)
Canada		30,167,800	563,360	1,750,510	750,290	3,064,170	502,020	\$164,407,000	\$330

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. A zero (0) indicates that the information has been suppressed for confidentiality purposes. Suppressed information also includes valid zeroes.