



T1 Filing Compliance (2022 Tax Year)

Table 2D: Late-filing penalty assessed by gender

Gender	All returns (#)	Late returns with nil balance (#) <sup>3</sup>	Late returns with refunds (#) <sup>3</sup>	Late returns with balance owing (#) <sup>3</sup>	All late returns (#)	Late returns with penalty (#) <sup>4</sup>	Total penalty (\$) <sup>4</sup>	Average penalty (\$)
Female	15,491,430	324,620	872,550	335,860	1,533,030	225,570	\$59,124,000	\$260
Male	14,649,550	235,950	875,760	413,430	1,525,140	275,430	\$104,419,000	\$380
Unknown	22,390	2,660	1,860	930	5,450	970	\$856,000	\$880
Gender Diverse	4,440	140	340	70	550	50	\$9,000	\$180
<b>Canada</b>	<b>30,167,800</b>	<b>563,360</b>	<b>1,750,510</b>	<b>750,290</b>	<b>3,064,170</b>	<b>502,020</b>	<b>\$164,407,000</b>	<b>\$330</b>

Notes:

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