

T1 Filing Compliance (2022 Tax Year)  
Table 2E: Late-filing penalty assessed by marital status

Marital Status	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 (\$)
Married	16,583,470	225,030	807,240	381,920	1,414,190	273,720	\$89,080,000	\$330
Not Married	13,566,810	337,280	941,810	367,700	1,646,790	227,800	\$75,021,000	\$330
Undeclared	17,530	1,050	1,460	680	3,200	510	\$306,000	\$610
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.