



T1 Filing Compliance (2023 Tax Year)

Table 1: Number of returns by filing method, filing deadline, and province or territory

Province or Territory	Filing Method	On time returns	1-7 days late	8-28 days late	29-56 days late	57-112 days late	113-168 days late	169+ days late	All late returns	All returns
Newfoundland and Labrador	Paper	33,040	20	820	730	760	500	360	3,180	36,230
	NETFILE	162,590	280	3,230	2,370	3,060	1,660	2,070	12,680	175,270
	EFILE	213,350	590	4,440	3,480	3,520	2,290	2,580	16,890	230,240
	SimpleFile by Phone	2,260	0	20	20	50	20	20	120	2,380
	Total	411,240	890	8,490	6,590	7,400	4,470	5,030	32,870	444,110
Prince Edward Island	Paper	6,730	10	200	200	250	150	100	920	7,650
	NETFILE	50,710	80	1,020	870	1,000	550	650	4,170	54,880
	EFILE	66,690	170	1,410	1,300	1,290	850	890	5,910	72,590
	SimpleFile by Phone	220	0	0	0	20	0	0	30	250
	Total	124,350	270	2,630	2,370	2,560	1,560	1,640	11,030	135,370
Nova Scotia	Paper	43,950	60	1,380	1,250	1,670	1,050	760	6,160	50,110
	NETFILE	313,390	600	7,110	5,720	7,240	4,020	4,500	29,200	342,590
	EFILE	398,220	1,130	11,150	9,120	9,260	5,620	5,900	42,170	440,390
	SimpleFile by Phone	2,360	0	30	30	80	30	20	200	2,560
	Total	757,920	1,790	19,670	16,120	18,250	10,720	11,180	77,730	835,640
New Brunswick	Paper	34,890	30	900	810	990	610	400	3,740	38,630
	NETFILE	215,520	360	3,980	3,350	3,930	1,900	2,230	15,760	231,270
	EFILE	366,140	1,090	8,900	6,900	6,240	3,580	3,880	30,580	396,720
	SimpleFile by Phone	2,120	0	20	30	60	20	20	160	2,270
	Total	618,660	1,480	13,800	11,100	11,220	6,110	6,520	50,230	668,890

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Quebec	Paper	543,300	380	18,530	15,850	15,700	8,340	4,680	63,480	606,780
	NETFILE	1,995,390	3,230	34,370	26,600	24,710	13,980	14,300	117,170	2,112,560
	EFILE	3,989,130	11,960	120,300	81,910	60,120	33,900	30,570	338,750	4,327,880
	SimpleFile by Phone	7,740	20	140	170	400	140	90	950	8,690
	Total	6,535,560	15,580	173,330	124,520	100,920	56,370	49,630	520,350	7,055,910
Ontario	Paper	513,980	860	22,180	19,980	25,900	15,040	11,850	95,800	609,770
	NETFILE	3,613,290	7,020	79,630	65,820	79,740	42,540	56,420	331,170	3,944,470
	EFILE	6,670,410	23,990	228,800	193,050	191,340	104,950	116,160	858,290	7,528,700
	SimpleFile by Phone	15,300	40	400	470	1,400	400	360	3,060	18,360
	Total	10,812,970	31,900	330,990	279,340	298,370	162,930	184,790	1,288,330	12,101,300
Manitoba	Paper	47,370	40	1,530	1,450	1,640	1,010	960	6,630	53,990
	NETFILE	297,090	520	5,620	4,250	5,430	2,940	3,530	22,280	319,370
	EFILE	629,940	1,840	14,740	12,650	13,040	7,370	8,090	57,740	687,680
	SimpleFile by Phone	1,040	0	20	20	70	30	20	150	1,190
	Total	975,440	2,400	21,900	18,370	20,170	11,350	12,600	86,800	1,062,230
Saskatchewan	Paper	42,180	100	1,670	1,350	1,620	970	840	6,570	48,750
	NETFILE	275,410	400	4,440	3,580	4,830	2,540	2,920	18,700	294,110
	EFILE	511,480	1,180	10,830	8,590	9,120	5,110	5,800	40,640	552,120
	SimpleFile by Phone	1,620	0	30	40	90	40	30	230	1,850
	Total	830,690	1,680	16,970	13,570	15,660	8,660	9,600	66,130	896,820

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Alberta	Paper	146,120	240	8,040	9,250	7,250	4,390	3,610	32,780	178,900
	NETFILE	1,225,720	2,120	23,900	18,940	24,080	13,240	15,580	97,850	1,323,570
	EFILE	1,848,660	5,030	46,090	41,110	43,330	25,250	27,840	188,650	2,037,310
	SimpleFile by Phone	5,680	0	110	120	350	120	90	790	6,470
	Total	3,226,180	7,390	78,140	69,410	75,010	43,000	47,120	320,070	3,546,250
British Columbia	Paper	209,140	410	8,750	7,590	8,060	5,160	4,310	34,270	243,410
	NETFILE	1,483,570	2,430	28,990	24,270	27,890	16,380	20,420	120,370	1,603,940
	EFILE	2,208,290	6,770	60,900	54,150	50,160	30,260	34,280	236,510	2,444,800
	SimpleFile by Phone	6,270	20	150	160	470	180	140	1,120	7,390
	Total	3,907,260	9,620	98,790	86,170	86,580	51,970	59,150	392,270	4,299,530
Northwest Territories	Paper	810	0	70	80	90	60	50	360	1,170
	NETFILE	6,990	20	240	200	220	150	170	990	7,980
	EFILE	19,320	90	720	530	690	340	410	2,780	22,100
	SimpleFile by Phone	20	0	0	0	0	0	0	0	20
	Total	27,140	110	1,040	810	1,000	550	630	4,130	31,270
Yukon	Paper	1,030	0	70	60	60	50	70	310	1,340
	NETFILE	9,220	30	270	210	300	170	200	1,180	10,400
	EFILE	17,710	120	840	600	660	380	430	3,020	20,730
	SimpleFile by Phone	60	0	0	0	0	0	0	10	70
	Total	28,030	160	1,180	870	1,020	590	700	4,520	32,550



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Nunavut	Paper	380	0	40	40	50	30	40	200	580
	NETFILE	4,130	20	170	130	170	70	80	620	4,750
	EFILE	14,040	50	710	530	670	260	240	2,450	16,490
	SimpleFile by Phone	30	0	0	0	0	0	0	0	40
	Total	18,580	70	920	690	890	360	350	3,280	21,860
Non-resident	Paper	65,770	100	4,110	3,610	3,230	1,710	1,310	14,070	79,840
	NETFILE	8,730	10	110	110	100	90	90	500	9,230
	EFILE	11,650	40	440	390	320	250	220	1,660	13,300
	SimpleFile by Phone	0	0	0	0	0	0	0	0	0
	Total	86,150	150	4,660	4,120	3,650	2,040	1,610	16,230	102,380
Canada	Paper	1,688,670	2,240	68,300	62,260	67,280	39,080	29,310	268,470	1,957,140
	NETFILE	9,661,740	17,110	193,060	156,420	182,690	100,210	123,150	772,640	10,434,380
	EFILE	16,965,020	54,040	510,250	414,300	389,730	220,400	237,310	1,826,030	18,791,050
	SimpleFile by Phone	44,730	90	920	1,060	3,000	970	790	6,830	51,550
	Total	28,360,160	73,480	772,520	634,030	642,700	360,670	390,550	2,873,960	31,234,120

- Notes:
- 1. Data are as of 03 February, 2025 and are subject to change.
 - 2. All counts are rounded to the nearest ten. The sum of the data may not add to the total due to rounding.
 - 3. A zero (0) indicates that the information has been suppressed for confidentiality purposes. Suppressed information also includes valid zeroes.
 - 4. Paper returns include 2d barcode and SimpleFile by Paper returns.