T1 Filing Compliance (2023 Tax Year)
Table 3: Late-Filing penalty assessed by province or territory

Province or Territory	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	Total penalty (Dollars) [4]	Average penalty (Dollars)
Newfoundland and Labrador	444,110	5,110	18,060	9,700	32,870	6,150	$1,875,000	$310
Prince Edward Island	135,370	1,470	6,260	3,300	11,030	2,280	$822,000	$360
Nova Scotia	835,640	13,130	40,140	24,460	77,730	17,220	$6,024,000	$350
New Brunswick	668,890	8,910	27,380	13,950	50,230	9,170	$2,584,000	$280
Quebec	7,055,910	106,690	286,070	127,590	520,350	80,480	$12,333,000	$150
Ontario	12,101,300	290,670	692,820	304,840	1,288,330	221,470	$69,933,000	$320
Manitoba	1,062,230	8,510	58,750	19,540	86,800	13,340	$4,947,000	$370
Saskatchewan	896,820	17,160	33,840	15,130	66,130	10,130	$4,443,000	$440
Alberta	3,546,250	75,770	167,520	76,780	320,070	52,840	$20,886,000	$400
British Columbia	4,299,530	47,490	249,290	95,490	392,270	66,250	$26,756,000	$400
Northwest Territories	31,270	90	3,390	650	4,130	410	$214,000	$520
Yukon	32,550	640	3,010	870	4,520	610	$294,000	$480
Nunavut	21,860	630	2,160	480	3,280	210	$126,000	$590
Non-resident	102,380	6,230	7,310	2,680	16,230	2,140	$1,487,000	$690
Canada	**31,234,120**	**582,490**	**1,596,000**	**695,470**	**2,873,960**	**482,700**	**$152,725,000**	**$320**

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. Late returns with nil balance, refunds, or balance owing show the running balance which includes previous years' balances.
4. The amounts for 'Total penalty (Dollars)' are rounded to the nearest thousand. The sum of the data may not add to the total due to rounding.
5. Late returns with a penalty (the counts and amounts) represent a balance owing for 2023 tax year only.
6. Late-filing penalties for Quebec do not include the provincial portion.