

T1 Filing Compliance (2024 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	445,400	5,670	19,430	10,280	35,390	7,100	\$3,918,000	\$550
Prince Edward Island	136,760	1,820	6,450	3,640	11,910	2,740	\$1,258,000	\$460
Nova Scotia	840,130	14,390	42,890	26,830	84,120	20,070	\$10,227,000	\$510
New Brunswick	675,780	9,670	29,060	14,330	53,060	10,000	\$4,755,000	\$480
Quebec	7,157,440	121,600	308,240	134,790	564,630	90,710	\$30,214,000	\$330
Ontario	12,376,670	316,310	731,710	335,540	1,383,560	259,120	\$156,377,000	\$600
Manitoba	1,084,990	9,510	61,430	21,350	92,290	15,990	\$8,387,000	\$530
Saskatchewan	911,420	18,490	36,200	16,110	70,800	11,690	\$7,027,000	\$600
Alberta	3,635,760	82,430	180,730	84,020	347,170	62,020	\$37,859,000	\$610
British Columbia	4,390,790	53,740	268,380	107,180	429,300	79,570	\$53,324,000	\$670
Northwest Territories	31,770	130	3,530	700	4,350	450	\$308,000	\$680
Yukon	32,960	710	2,980	890	4,570	650	\$547,000	\$840
Nunavut	21,930	770	2,220	460	3,460	260	\$154,000	\$600
Non-resident	65,460	4,030	5,540	1,680	11,250	1,420	\$1,993,000	\$1,400
Canada	31,807,270	639,270	1,698,780	757,780	3,095,830	561,790	\$316,347,000	\$560

Notes:

1. Data are as of 03 February, 2026 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 2024 tax year only.
6. Late-filing penalties for Quebec do not include the provincial portion.