



## JANUARY

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## FEBRUARY

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## MARCH

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Q1

## JANUARY

- 1st:** First day of the new tax year. Tax-Free Savings Account (TFSA) contribution room for 2025: \$7,000.
- 15th:** U.S. deadline for paying forth quarter estimated tax payments for 2024 for self-employed individuals or those with other income not subject to tax withholding.
- 30th:** Borrowers with a spousal loan or a prescribed rate loan to a family trust must make the annual interest payment by today to avoid the attribution rules.
- 31st:** Deadline for filing U.S. IRS forms includes Form W-2 for employee wages and tax withholdings, Forms 941 for payroll withheld from employees, and Form 1099-NEC for non-employee compensation.

## FEBRUARY

- 28th:** All employers to give T4 slips to employees and file T4 summaries with the CRA. Generally, those making investment income payments must provide T5 slips to income recipients and file T5 information returns with the CRA.

Assuming a December 31 corporate year-end, corporate taxes are most commonly due today.

## MARCH

- 3rd:** RRSP, PRPP and SPP contribution deadline.
- 14th:** Employers must file Ontario Employers' Health Tax Annual Return, received from the provincial government back in January.  
  
First quarter personal tax installment due.
- 15th:** U.S. deadline for partnerships, multi-member LLCs, and S-Corporations. Calendar-year businesses must file Form 1065 or 1120S by this date. If more time is needed, an extension must be filed by this date to extend the deadline to September 15th. Also, Forms 8804 and 1042 (or their extensions) are due by this date for certain withholding requirements. Regardless of extensions, any tax due must be paid to the IRS and respective states by this date.

Qualifying registered charities can claim the EHT exemption.

- 16th:** First quarter personal tax installment payment since March 15 falls on a Saturday.
- 31st:** Trust tax return must be filed and T3 slips sent to beneficiaries.

Partnership information return must be filed and T5013 slips mailed to partners, assuming a December 31 partnership year-end. Since March 30, 2024, falls on Saturday, your return will be considered filed on time if the CRA receives it, or it is postmarked, on or before April 1st, 2025 (the next business day).

Anyone who paid or credited an amount to a non-resident of Canada must file an NR4 Summary and Supplementary reporting form today.

## APRIL

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## JUNE

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## APRIL

- 1st:** Deadline to file NR4s (for estate or trust, no later than 90 days after end of estate's or trust's tax year). Deadline to file T3 annual information returns and trust income tax returns.
- 15th:** Deadline to file 2024 U.S. Individual Income Tax Return (Form 1040 and 1040NR). U.S. Citizens residing outside of the U.S. have an automatic two-month extension to June 16.

Deadline to file a request for a six-month filing extension (Form 4868) for individuals ineligible for the automatic two-month extension. Taxes payable are due by April 15, regardless of extension.

Deadline to file U.S. business tax returns (Forms 1120 and Form 1120F) or request an extension for corporations. If an extension is filed, the filing deadline is extended to October 15th. Taxes payable are due by this date, regardless of extension.

First quarter 2025 U.S. estimated tax payments due.

- 30th:** Deadline to file personal income tax returns for 2024 to either the CRA or Revenue Quebec.

Deadline for payment of 2024 personal taxes payable to the CRA or Revenue Quebec.

Deadline for payment of 2024 personal taxes for self-employed taxpayers (and their spouses) to the CRA or Revenue Quebec.

Residential property owners that are affected by the Underused Housing Tax (UHT) have until April 30, 2025, to file their returns and pay the tax for the 2024 calendar year without being charged penalties or interest.

## JUNE

- 16th:** Deadline to file U.S. Form 8840, the Closer Connection Statement for non-U.S. individuals. This form is for individuals who spend a significant amount of time in the U.S. but claim a closer connection to another country (Canada) to avoid being taxed as a U.S. resident.

Second quarter 2025 U.S. estimated tax payments due.

- 17th:** Second quarter personal tax installment due. Deadline to file your taxes if you or your spouse or common-law partner are self-employed (15th is a weekend). Deadline to file GST/HST annual return for self-employed individuals with a Dec. 31 year-end.

- 30th:** Deadline for filing your corporate tax return if the corporate year-end is December 31st.

If the corporate year-end is not the calendar year-end, the deadline is six months. Tax-Free Savings Account (TFSA) Return to be filed if over-contribution was made the previous year and payment made on any taxes owing.

Canadian corporations must file T106 to report transactions with non-arm's length non-residents.

Scientific Research and Experimental Development ("SR&ED") claim deadline for corporations with the year ended December 31st, 2023.

For a corporation with a December 31 year-end, it's the deadline to file T1135 for any taxpayer holding foreign property worth more than \$100,000, including for eign bank accounts, investments and property.

## SEPTEMBER

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Q3

## SEPTEMBER

**15th:** Third quarter personal tax installment due.

Deadline for filing U.S. Partnership returns (Form 1065), S-Corporation returns (Form 1120S), and withholding forms (Form 8804) that were previously extended in March.

Third quarter 2025 U.S. estimated tax payments due.

## OCTOBER

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## OCTOBER

**15th:** Deadline to file U.S. individual tax returns (Form 1040 and Form 1040NR) that were previously extended in April. Also, the deadline to file the extended 2024 Report of Foreign Bank and Financial Accounts (FBAR) and extended corporate returns (Form 1120 and Form 1120F).

**31st:** For a corporation with a December 31 year-end, it's the deadline to file T1134 to disclose any controlled and non-controlled foreign affiliates.

## DECEMBER

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Q4

## DECEMBER

**15th:** Fourth quarterly personal tax installment due, if required.

**30th:** Last trading date for Canadian and U.S. publicly traded stocks that settle one day after the trading date.

**31st:** Contribution deadline for Registered Education Savings Plans (RESP).

Contribution deadline for First Home Savings Account (FHSA).

Donation deadline to make charitable donations that can be claimed this tax year.

Multinational enterprise groups with a total consolidated revenue of approx. \$1 Billion in the prior fiscal year must file RC4649, Country-by-Country Report (CbCR).

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