



IMPORTANT FEDERAL, QUEBEC AND U.S. REPORTING DEADLINES IN 2023

In order to help you plan accordingly, we have compiled the important 2023 reporting deadlines that are required by the Canadian federal government, the Quebec provincial government and the US.

FEDERAL AND QUEBEC DEADLINES

January 10	Deadline for final deduction at source remittances on 2022 salaries and benefits for employers who are accelerated remitters (twice monthly)
January 16	Deadline for final deduction at source remittances on 2022 salaries and benefits for monthly remitters
January 30	Deadline for interest payments on spousal or employee loans for the previous year
February 28 - Québec February 28 - Federal	Deadline to file T4 (RL-1), T4A, T5 (RL-3), RL-31 and summaries
March 1	Deadline for RRSP contributions for 2022
March 15	First personal income tax instalment for the current year
March 15	Deadline to file the Déclaration annuelle des salaires for CNESST
March 15	Deadline to file the Employers' Health Tax annual return (Ontario)
90 days after year-end	Trust return filing deadline including T3 slips and summary
March 31 - Québec March 31 - Federal	Filing deadline for NR4, <i>Statement of Amounts Paid or Credited to Non-Residents</i>
March 31 - Québec March 31 - Federal	Deadline to file the <i>Reconciliation Form</i> with WSIB (Ontario)
March 31 - Québec March 31 - Federal	Deadline to file T5013, <i>Statement of Partnership Income</i> (or five months after the end of the partnership's fiscal period if all members are corporations)
April 30	Balance of GST and QST due for sole proprietorships with an annual reporting period
May 1 - Québec May 1 - Federal	Balance of tax due for individuals and income tax returns filing deadline for individuals other than those eligible to file by June 15

June 15 - Québec June 15 - Federal	Income tax returns filing deadline for self-employed individuals as well as their spouse or common-law partner (taxes due May 1, 2023)
June 15 - Québec June 15 - Federal	Second personal income tax instalment for the current year
June 15 - Québec June 15 - Federal	Deadline for sole proprietorships to file their annual GST and QST returns
September 15 - Québec September 15 - Federal	Third personal income tax instalment for the current year
End of October-beginning of November	Reception of the <i>Décision de classification CNESST</i> - you have 30 days to make a request for a revision if you do not agree with your classification or if a modification is required
December 15 - Québec December 15 - Federal	Fourth personal income tax instalment for the current year
6 months after corporation's year-end	Filing deadline for T106, <i>Information Return of Non-Arm's Length Transactions with Non-Residents</i> (total transactions over \$1M)
6 months after entity's year-end	Filing deadline for T5018, <i>Statement of Contract Payments</i> , by individual, partnership, trust or corporation in the construction business making payments to subcontractors
Taxation years beginning after 2020: 10 months after reporting person's year-end	Deadline to file T1134, <i>Information Return Related to Controlled and Not-Controlled Foreign Affiliates</i>
18 months after corporation's year-end	Deadline for filing T661, <i>Scientific Research and Experimental Development (SR&ED) Claim</i>
1 month after last day of reporting period	Filing deadline and due date for balances due for GST and QST returns of registrants with monthly or quarterly reporting periods
3 months after last day of reporting period	Filing deadline and due date for balances due for GST and QST returns of registrants with an annual reporting period (except individuals with a December 31 year-end and business income for income tax purposes)

T1135 - Foreign Income Verification Statement

The 2023 reporting deadline for filing form T1135 corresponds to the filing deadline of the individual, corporation, partnership or trust return.

CORPORATION INCOME TAX RETURNS

<p>2 or 3 months after year-end</p>	<p>The federal balance due date for corporate income taxes is two months after the end of the tax year. The balance due date is three months if the following conditions apply:</p> <ul style="list-style-type: none"> - the corporation was a Canadian controlled private corporation throughout the tax year; - the corporation claims the small business deduction (SBD) for the tax year or was allowed the SBD in the previous tax year; and - the total of the taxable income of ALL the associated corporations for their last tax year ending in the previous calendar year does not exceed the total of their business limits for those tax years. <p>For Quebec, the balance due must be paid two months after the corporation's year-end in all cases.</p>
<p>6 months after year-end</p>	<p>Deadline for filing corporation income tax returns for federal and Quebec</p>

U.S. DEADLINES

<p>January 17</p>	<p>Fourth personal income tax instalment for the previous year (2022)</p>
<p>January 31</p>	<p>Deadline to file Form 1099-MISC, Form 1099-NEC Nonemployee Compensation, and Form 1099-G for certain government payments</p>
<p>January 31</p>	<p>Deadline to file Form W-2 and to give employees their copies</p>
<p>March 15</p>	<p>Deadline to file Form 3520-A reporting information on foreign trust activities (for a December year-end)</p>
<p>March 15 (2 1/2 months after year-end)</p>	<p>Deadline to file a 2022 calendar year 1065 partnership return</p>
<p>April 18</p>	<p>Deadline to file Form 1120 for a December year-end U.S. corporation, and Form 1120-F for a December year-end foreign corporation with an office or place of business in the U.S. (Form 7004 can be filed to request a 6-month extension to file)</p>
<p>April 18</p>	<p>Deadline to file income tax returns for U.S. citizens or residents, and deadline to remit any balance due for all U.S. people whether resident or not</p>
<p>April 18</p>	<p>Filing deadline for 2022 calendar-year estate/trust tax returns or extensions to file</p>

April 18	Deadline for individuals to file Form 4868, <i>Application for Automatic Extension of Time to File U.S. Individual Income Tax Return</i> , and remit any balance due for the previous year
April 18	First personal income tax instalment for the current year
June 15	Filing deadline for income tax returns for U.S. citizens or residents residing and working outside of the U.S. (automatic extension to file)
June 15	Deadline to file Form 8840 closer connection exception statement for individuals meeting the substantial presence test in the U.S.
June 15	Second personal income tax instalment for the current year
June 15	Deadline to file Form 4868, <i>Application for Automatic Extension of Time to File U.S. Individual Income Tax Return</i> , for a 4-month extension to file for U.S. citizens residing outside of the U.S. but balance of tax due must be remitted by April 18
June 15	Filing deadline for Form 1120-F for a December year-end foreign corporation with no office or place of business in the U.S. (15th day of the 6th month after year-end)(Form 7004 can be filed to request a 6-month extension to file)
September 15	Third personal income tax instalment for the current year
October 2	Deadline to file 2022 calendar-year estate/trust tax returns if an extension has been filed
October 16	Deadline to file Form 1120 for a December year-end U.S. corporation with extension to file, and Form 1120-F for a December year-end foreign corporation with an office or place of business in the U.S. with extension to file
October 16	FBAR filing deadline for U.S. citizens or residents
October 16	Extended deadline for personal income tax returns if Form 4868 is filed
December 15	Filing deadline for Form 1120-F for a December year-end foreign corporation with no office or place of business in the U.S. with extension to file

The matters highlighted in this tax memo are presented in broad general terms and, of course, cannot be applied without consideration of all circumstances. The firm will be pleased to discuss with recipients the possible effects of these matters in specific situations.

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