



COVID-19 UPDATE—Income Tax Deadline Extensions

April 1, 2020

	INCOME TAX DEADLINE EXTENSIONS - RESPONSE TO COVID 19 (UPDATED AS OF MARCH 31, 2020)					
	TAX FILING DEADLINES		TAX PAYMENT DEADLINES		TAX INSTALLMENT DEADLINES	
	Federal	Québec	Federal	Québec	Federal	Québec
Individuals	June 1, 2020	June 1, 2020	September 1, 2020	September 1, 2020	The June 15, 2020 instalment payment date has been extended to September 1, 2020.	The June 15, 2020 instalment payment date has been extended to September 1, 2020.
Self-employed individuals (and spouse or common law partner)	June 15, 2020	June 15, 2020	September 1, 2020	September 1, 2020	The June 15, 2020 instalment payment date has been extended to September 1, 2020.	The June 15, 2020 instalment payment date has been extended to September 1, 2020.
Corporations	Tax return filing deadline for corporate returns due after March 18 and before June 1, 2020 has been extended to June 1, 2020.	Unchanged	Tax payment deadline for corporate tax balances due after March 18, 2020 has been extended to September 1, 2020.	Tax payment deadline for corporate tax balances due after March 17, 2020 has been extended to September 1, 2020.	Tax installment deadline for corporate tax instalments due after March 18, 2020 has been extended to September 1, 2020.	September 1, 2020
Partnerships (December 31, 2019 year ends)	May 1, 2020	May 1, 2020	N/A	N/A	N/A	N/A
Trusts	Tax return filing deadline for trust returns with a December 31, 2019 year end extended to May 1, 2020	May 1, 2020	Tax payment deadline for trust tax balances due after March 18, 2020 has been extended to September 1, 2020.	Tax payment date for trust tax balances due for 2019 has been extended to September 1, 2020.	The June 15, 2020 instalment payment date has been extended to September 1, 2020.	The June 15, 2020 instalment payment date has been extended to September 1, 2020.

NOTE: GST/HST payment date for amounts due after March 18 and before June 1, 2020 has been extended until June 1, 2020.