

## COVID-19 UPDATE—Income Tax Deadline Extensions

June 1, 2020

	INCOME TAX DEADLINE EXTENSIONS - RESPONSE TO COVID 19 (UPDATED AS OF JUNE 1, 2020) TAX FILING DEADLINES TAX PAYMENT DEADLINES TAX PAYMENT DEADLINES TAX INSTALLMENT DEADLINES					
	Federal	Québec	Federal	Québec	Federal	Québec
Individuals	June 1, 2020 (No late filing penalty if tax return filed and all amounts paid by September 1, 2020)	June 1, 2020 (No late filing penalty if tax return filed and all amounts paid by September 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 (No late filing penalty if tax return filed and amount paid by September 1, 2020)	June 15, 2020 (No late filing penalty if tax return filed and amount paid by September 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.
Trusts	Tax return filing deadline for Trust returns due in June, July or August has been extended to September 1, 2020.	Tax return filing deadline for Trust returns due in June, July or August has been extended to September 1, 2020.	Tax payment deadline for Trust tax balances due on or after March 18, 2020 has been extended to September 1, 2020.	Tax payment deadline 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.
Corporations	Tax return filing deadline for corporate returns due in June, July or August has been extended to September 1, 2020.	Tax return filing deadline for corporate returns due in June, July or August has been extended to September 1, 2020.	Tax payment deadline for corporate tax balances due on or after March 18, 2020 has been extended to September 1, 2020.	Tax payment deadline for corporate tax balances due on or after March 18, 2020 has been extended to September 1, 2020.	Tax instalment deadline for corporate tax instalments due on or after March 18, 2020 has been extended to September 1, 2020.	Tax instalment deadline for corporate tax instalments due on or after March 18, 2020 has been extended to September 1, 2020.