## PARTNERSHIPS

The partnership information return is due by March 31, 2023 if throughout the fiscal period, all partners are individuals.

## Partnerships (T5013)

If all the partners in the partnership are corporations, the tax filing deadline is 5 months after the end of the partnership's fiscal year.

If all the partners are individuals, the filing deadline is **March 31st** after the calendar year in which the fiscal period of the partnership ended.

In all other cases, the tax filing deadlines are March 31st or 5 months after the end of the partnership's fiscal period, whichever date is earlier.

Example:

Fiscal period end	Filing due date
March 31	August 31
June 30	November 30
September 23	February 23
September 30	February 28
October 2	March 2