

# Corporate Tax Returns

Corporate tax return filings are **due 6 months after the year-end**.

- When the corporation's tax year end is on the last day of a month, the return is **due by the last day of the 6th month after the year-end**. For example, a December 31, 2022 year end would have a June 30, 2023 due date.
- When the last day of the tax year is not the last day of a month, the return is **due the same day of the 6th month after the year-end**. For example, a September 15, 2022 year end would have a March 15, 2023 year end.

## Corporate Taxes Owing

The due dates for balances owing are earlier than the due dates for actually filing the tax returns. The short version is that taxes owing are **due 2 months after the year-end**.

However, there is an exception that is very common. Corporate taxes are **due 3 months after the year-end** if the following criteria apply:

- The corporation is a [Canadian Controlled Private Corporation](#).
- The corporation claimed the small business deduction for the current or previous year.
- The corporation and all associated corporations (if applicable) had taxable income less than \$500,000 in the previous year.