

## Filing due dates for type of information return

Type of information return	Filing due date
<b>T4, T4A, T4A(OAS), T4A(P), T4A-NR, T4E, T4RSP, T4RIF, T5, T5007, T5008, AGR-1, TFSA, T2202, T4FHSA</b>	<p><a href="#">File by the last day of February following the calendar year</a> to which the information return applies. If the last day of February is a Saturday or Sunday, your information return is due the next business day. If the business stops operating, the return is due within 30 days of the day your business or activity ends.</p>
<b>T3</b>	<p><a href="#">File no later than 90 days after the end of the trust's tax year.</a></p>
<b>T5013</b>	<p>The due date for filing an annual return (including distributing the T5013 slips) depends on the type of partners, including end members of a tiered partnership.</p> <ul style="list-style-type: none"> <li>• <a href="#">March 31 after the calendar year</a> in which the fiscal period of the partnership ended if, throughout the fiscal period:             <ul style="list-style-type: none"> <li>◦ all partners are individuals, including end members of tiered partnership, and investment clubs that file on the modified-partnership basis. We consider a trust to be an individual</li> </ul> </li> <li>• <a href="#">Five months after the end of the partnership's fiscal period</a> if, throughout the fiscal period:</li> </ul>

Type of information return	Filing due date
	<ul style="list-style-type: none"> <li>○ all partners are corporations, including end members of a tiered partnership</li> <li>• In all other cases, <a href="#">the earlier of:</a> <ul style="list-style-type: none"> <li>○ <a href="#">March 31 after the calendar year</a> in which the fiscal period of the partnership ended</li> <li>○ <a href="#">the day that is five months</a> after the end of the partnership's fiscal period</li> </ul> </li> </ul>
<b>T5018</b>	<p>The T5018 return <a href="#">is due six months after the end of the reporting period</a> you have chosen. If your business stops operating, you must file the information return within 30 days of the day your business ends.</p>
<b>NR4</b>	<p><a href="#">File by March 31 following the calendar year</a> to which the information return applies or no later than 90 days after the end of the fiscal year for an estate or trust. If the last day of March falls on a Saturday, a Sunday, or a public holiday recognized by the CRA, your information return is due the next business day.</p>