

# Section 216 Filing and reporting requirements

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## June 30

The return is due on or before June 30, of the following year.

If you have rental income from more than one rental property in Canada and make an election under section 216, all of your Canadian rental income and expenses must be reported together in one Section 216 return.

Generally, you have to send the CRA your Section 216 return **within two years** from the end of the year that the rental income was paid or credited to you.