

	January	February	March	April	May	June	July	August	Sept	Oct	Nov	Dec
GST Pymt is Due	31st	28th	31st	30th	30th	30th	31st	31st	30th	31st	30th	31st
PST Pymt is Due	23rd	23rd	23rd	23rd	23rd	23rd	23rd	23rd	23rd	23rd	23rd	23rd
WSIB Pymt is Due	31st	28th	31st	30th	30th	30th	31st	31st	30th	31st	30th	31st
EHT Pymt is Due	31st	28th	31st	30th	30th	30th	31st	31st	30th	31st	30th	31st
Payroll Remittance Pymt is Due-Regular Filers	15th	15th	15th	15th	15th	15th	15th	15th	15th	15th	15th	15th
Payroll Remittance Pymt is Due-Acclerated Filers	15th	15th	15th	15th	15th	15th	15th	15th	15th	15th	15th	15th
Starting February 2009, you can get a printed copy of the 2008 General income tax and benefit package mailed to you by calling the CRA at 1-800-959-2221. Between February and early May 2009, the General guide and forms book for your province or territory are available from any postal outlet or Service Canada office near you.		x	x	x	x							
T1 Personal Tax filing deadline				30th								
Quarterly installment due if you pay taxes to CRA by installments.			15th			15th			15th			15th
T5 & T5 Summary. All businesses and employers must prepare and file their T-5 summaries of employee and investor payments made during calendar 2008. One copy to be sent to recipient and one copy to be sent to Canada Revenue Agency. This must be filed by February 28th.		28th										
T4 & T4 Summary. All businesses and employers must prepare and file their T-4 summaries of employee and investor payments made during calendar 2008. One copy to be sent to recipient and one copy to be sent to Canada Revenue Agency. This must be filed by February 28th.		28th										
Deadline for contributing to your RRSP for the 2008 tax year.		28th										
T3 Trust returns, Estate returns, slips and taxes payable due.			31st									
WSIB annual returns			31st									
U.S. personal income tax returns and taxes payable due				15								
CRA 2008 personal income tax filing deadline.				30								
Payment to CRA of your balance owing for 2008 personal income tax is due April 30, 2008 for all personal income tax filers including self-employed.				30								
CRA 2009 personal income tax return deadline for self-employed persons. Any balance owing must be paid by April 30, 2009						15th						

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If your spouse or common-law partner is self-employed, your tax return must be filed by June 15th. However, if a balance is owed from the previous year, it must be paid by April 30th.						15th						
Last day for the electronic filing of your 2008 personal income tax and benefit return using NETFILE.									30th			
Trigger capital gains & losses, tax shelters, donations Canada Child Tax Benefit and Universal Child Care Benefit payments												31st
HBP -You have to buy or build the qualifying home before October 1 of the year after the year of withdrawal.	20	20	20	20	20	19						
RRSP - December 31 of the year you turn 71 years of age is the last day you can contribute to your own RRSP.										1		
Lifelong Learning Plan- The student must have received a written offer to enroll before March of the year after you withdraw funds from your RRSPs.			x									
Corporate Installments	31st	28th	31st	30th	30th	30th	31st	31st	30th	31st	30th	31st
Corporate Tax Returns -Corporate income tax returns are due six months after the fiscal year. For corporations claiming the small business deduction, the balance of the corporation tax payable is due on the last day of the third following month.												
When a due date falls on a Saturday, a Sunday, or a public holiday, the CRA considers your payment to be paid on time or your return to be filed on time, if they receive it or if it is postmarked on the next business day.												
In Ontario, if the due date falls on a weekend or holiday, you must pay or file your taxes on the next banking day.												