Levante

CALENDAR

Tax calendar for small Ontario corporations, 2026-2027

CRA, Ontario and federal deadlines for a small corporation operating in Ontario, 2026 and 2027, plus the owner's personal tax dates. Check which rows apply to you.

Category	Deadlines
Last reviewed	September 24, 2026
Web version	withlevante.com/library/cra-deadlines-small-corporation-calendar/

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Most corporate deadlines count from your fiscal year-end, so the same rule lands on a different date for every business. The tables give the rule; write your own dates next to them once. Not every row applies to every corporation: which ones you meet depends on where you incorporated, your tax accounts, whether you run payroll and what the business does.

A CRA deadline that falls on a Saturday, Sunday or a public holiday recognized by the CRA moves to the next business day. Deadlines set by Service Canada, Corporations Canada or Ontario, and deadlines counted in calendar or working days, follow their own rules, linked from each row.

Keyed to your fiscal year-end

A small corporation files its T2 within six months of year-end and pays any balance within two months, or three if it meets the CRA test under the table. The payment comes before the return.

FILING OR PAYMENT	DUE
Corporate income tax balance	Generally 2 months after tax year-end. The 3-month deadline applies to a corporation that was a Canadian-controlled private corporation throughout the year, claimed the small business deduction this year or last, and meets the CRA's prior-year taxable-income test: for a corporation with no associated corporations, last year's taxable income did not exceed its business limit for that year. Associated corporations use the combined test below.
T2 corporate income tax return	6 months after year-end. The return is due even in a year with no tax owing.
Ontario annual return (Ontario corporations)	6 months after year-end, filed in the Ontario Business Registry. A corporate filing, not a tax filing, and no longer part of the T2.

For an associated group, the CRA compares the total taxable incomes of all associated corporations for their last tax years ending in the previous calendar year with the total of their business limits for those years. Equal qualifies; over does not. Prior-year income is measured before specified future tax consequences, such as a loss carried back into that year. The CRA's balance-due day page gives the full test.

The tax balance is due before the return. Paying on time needs a close estimate of the year's profit within eight weeks of year-end, which is the practical reason to keep the books current all year rather than at tax time.

Keyed to a reporting period you chose

Two filings run from a period you picked when you registered, which may or may not match the income-tax year.

FILING OR PAYMENT	DUE
GST/HST return and payment, annual filers	3 months after the end of your GST/HST fiscal year. That year usually matches the corporation's tax year but is set separately when you register.
GST/HST instalments, annual filers	If last year's net tax was $3,000 or more and this year's will be too: four instalments, each due one month after the end of a fiscal quarter.
T5018 statement of contract payments (construction)	Within 6 months after the end of your chosen reporting period, calendar year or fiscal period. Applies where more than half of business income comes from construction and payments for construction services to a Canadian-resident subcontractor exceed $500, excluding GST/HST, during that period. The slip itself reports the payment including GST/HST and any PST.

Worked example: a December 31 year-end

Most small corporations pick December 31. Here is what the rules above become for a December 31, 2025 and a December 31, 2026 year-end, weekends already rolled forward. The CRA counts a deadline that falls on a weekend or public holiday as met on the next business day. The GST/HST rows assume the GST/HST fiscal year matches the tax year.

ITEM	2025 YEAR-END	2026 YEAR-END
Tax balance, 2-month rule	March 2, 2026	March 1, 2027
Tax balance, 3-month rule, qualifying CCPC	March 31, 2026	March 31, 2027
T2 return	June 30, 2026	June 30, 2027
Ontario annual return	June 30, 2026	June 30, 2027
GST/HST annual return and payment	March 31, 2026	March 31, 2027
T4 and T5 slips for the calendar year	March 2, 2026	March 1, 2027
RRSP contribution counting toward the previous year	March 2, 2026	March 1, 2027
Owner's T1, balance due	April 30, 2026	April 30, 2027
Owner's T1, filing if self-employed	June 15, 2026	June 15, 2027

February 28 falls on a Saturday in 2026 and a Sunday in 2027, so the two-month balance and the slips move to the following Monday. The RRSP deadline is the 60th day of the new year: March 1, 2026 is a Sunday, so contributions for 2025 count until March 2, 2026; for 2026 the 60th day is Monday, March 1, 2027.

Keyed to the incorporation date

One filing runs from the day you incorporated rather than from year-end: a federal corporation's annual return with Corporations Canada. It is a federal requirement only. An Ontario corporation's annual return runs from year-end instead, in the table above.

FILING	DUE
Federal annual return and ISC information, where required (CBCA corporations)	Within 60 days after the anniversary of incorporation, amalgamation or continuance, filed with Corporations Canada. Most private federal corporations file their register of individuals with significant control (ISC) at the same time.

Fixed calendar dates

Whatever your year-end, the slips and the owner's own taxes follow the calendar year: T4 and T5 slips by the last day of February, the T1 balance by April 30.

FILING OR PAYMENT	DUE
T4 and T4A slips and summaries	Last day of February for the previous calendar year.
T5 slips for dividends paid to shareholders	Last day of February for the previous calendar year.
RRSP contributions counting toward the previous year	60 days into the new year: March 2, 2026 for 2025, March 1, 2027 for 2026.
Ontario Employer Health Tax (EHT) annual return and balance	March 15 following the calendar year. File if your Ontario payroll exceeds your available exemption (up to $1 million, shared within an associated group), you have Ontario payroll but are not eligible for an exemption, you paid EHT instalments during the year, you received a personalized return, or your associated group's combined Ontario payroll exceeds the exemption.
Owner's personal T1 return, balance due	April 30.
Owner's personal T1 return, filing	April 30. June 15 if you or your spouse report self-employment income, but any balance is still due April 30.
Personal tax instalments	March 15, June 15, September 15 and December 15, if net tax owing was over $3,000 in the current year and either of the two previous years.

Ongoing cycles

Payroll deductions and GST/HST run on their own clocks, monthly or quarterly depending on your size, and they come around more often than anything else on this page. The CRA assigns your payroll remitter type from your average monthly withholding amount (AMWA) two calendar years earlier; crossing a threshold this month does not change the category by itself.

CYCLE	DUE
Payroll source deductions, regular remitter	The 15th of the month after the month you paid employees. The default for a new employer and for an AMWA under $25,000, unless the CRA assigns another type.
Payroll source deductions, quarterly remitter, new employer	April 15, July 15, October 15 and January 15. Available from the start, without applying, to a payroll account open less than 12 months with a monthly withholding amount under $1,000 and a perfect compliance record on all payroll and GST/HST accounts, unless the CRA directs another frequency.
Payroll source deductions, quarterly remitter, existing employer	The same four dates. For a payroll account open at least 12 months, with an AMWA under $3,000 two calendar years earlier and a perfect compliance record over the past 12 months. The CRA notifies qualifying employers in writing.
Payroll source deductions, accelerated remitter, threshold 1	AMWA of $25,000 to $99,999.99: deductions on pay dates from the 1st to the 15th are due by the 25th of the same month; from the 16th to month-end, by the 10th of the following month.
Payroll source deductions, accelerated remitter, threshold 2	AMWA of $100,000 or more: within three working days after the end of each period ending on the 7th, 14th, 21st and last day of the month.
Corporate tax instalments	Last day of each month, or the last day of each quarter for a small CCPC that qualifies. Not required in the first tax year, or when tax payable for the current or previous year is $3,000 or less.
GST/HST return, quarterly or monthly filers	One month after the end of the reporting period, return and payment together.
Ontario EHT instalments	Monthly, generally by the 15th of the following month, once total Ontario remuneration for the year exceeds $1.2 million. Ontario's EHT guide covers the calculation and the first catch-up payment.

When something changes

Two filings are triggered by an event rather than a date. Both run in calendar days, not business days.

EVENT	DUE
Record of Employment, electronic, with a weekly, biweekly or semi-monthly pay period	Within 5 calendar days after the end of the pay period in which the employee's interruption of earnings begins. Filed with Service Canada.
Record of Employment, electronic, with a monthly or every-four-weeks pay period	The earlier of 5 calendar days after the end of that pay period and 15 calendar days after the first day of the interruption of earnings.
Record of Employment, paper	Within 5 calendar days of the first day of the interruption of earnings, or of the day you learn of it, as applicable.
ISC changes (federal corporations)	Record the change in the ISC register within 15 days of learning of it, then file the updated information with Corporations Canada within 15 days of recording it. Two separate clocks.

What lateness costs

Late filing costs a percentage of the unpaid tax plus interest compounded daily at the CRA's prescribed rate. A late payroll remittance can attract penalties and daily interest.

- **T2 filed late:** 5% of the unpaid tax, plus 1% for each complete month late, up to 12 months. The rate rises to 10% plus 2% a month, up to 20 months, when the CRA has issued a demand to file and assessed a late-filing penalty for one of the three previous tax years.
- **Tax paid late:** interest from the day after the due date, compounded daily, at the CRA's prescribed rate.
- **Slips filed late (T4, T5):** a late-filing penalty based on the number of slips and the delay; minimum and maximum amounts apply.
- **Payroll remittance late:** ordinarily 3% to 10% of the amount, depending on how late. 20% for a second or later failure in the same calendar year made knowingly or through gross negligence.

Two rules of thumb

Both rules are about timing, not tax. Close the books soon after year-end and set money aside as you go, and every deadline above becomes a calendar entry rather than a scramble.

- Book the year-end close within eight weeks of year-end, so the balance is paid by the two- or three-month deadline with a real number, not a guess.
- Set aside corporate tax as you go. For a small Ontario corporation the combined small business rate is 11.2% on active business income within the business limit (9% federal plus 2.2% Ontario since July 1, 2026; about 11.7% blended for a calendar-2026 year). The $500,000 limit is shared by associated corporations and reduced for larger ones.

Sources: CRA: balance-due day, CRA: fiscal period and T2 filing, CRA: important dates for corporations, CRA: corporate penalties, CRA: GST/HST reporting deadlines, CRA: information-return deadlines and penalties, CRA: T5018 slip, CRA: payroll remitter types and due dates, CRA: RRSP dates, Service Canada: ROE guide, Corporations Canada: annual return, Corporations Canada: filing ISC information, Ontario: annual return filing notice, Ontario: Employer Health Tax, Ontario: corporate income tax. Figures current to September 2026.

BEFORE YOU USE THIS

General information for Canadian businesses, not advice for your situation. Rules and deadlines change, and your facts may differ. Check the CRA's current guidance or ask your accountant before acting on it. Figures current to September 2026.