

# IMPORTANT DATES

## F O R 2 0 2 6

### J A N U A R Y

**1:** The beginning of contribution room for Tax-Free Savings Account (TFSA) and First Home Savings Account (FHSA).

### F E B R U A R Y

**24:** Netfile/efile opens for the 2025 tax filing season.

### M A R C H

**2:** Deadline for RRSP contributions to be considered for the 2025 tax year.

**2:** Deadline for employers, corporations, banks, and financial institutions to issue most T slips.

**15:** 1st quarterly income tax instalment due.

**31:** Deadline for trusts to issue T3 slips.

**31:** Tax filing deadline for trust tax returns.

### A P R I L

**30:** The tax filing and payment deadline for personal tax returns for the 2025 tax year<sup>1</sup> (see June 15 for self-employed individuals).

### J U N E

**15:** 2nd quarterly income tax instalment due.

**15:** Deadline for self-employed individuals and their spouses to file their taxes (payment deadline April 30).

### S E P T E M B E R

**15:** 3rd quarterly income tax instalment due.

### D E C E M B E R

**15:** 4th quarterly income tax instalment due.

**31:** Deadline to convert your RRSP to a RRIF or a life annuity if you turn 71 this year.

#### Important Dates for HST

- Quarterly instalment dates: **April 30, July 31, October 31, January 31**
- Deadline for paying HST owing in excess of amounts paid by instalment: **April 30**
- Deadline to file HST return: **June 15**

#### Notes:

1. Deceased taxpayers: Tax filing and payment deadline is the later of April 30 and six months following the date of death.

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