

# Tax Due Date Calendar **2017**

JANUARY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

JULY						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY						
S	M	T	W	T	F	S
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5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

AUGUST						
S	M	T	W	T	F	S
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

MARCH						
S	M	T	W	T	F	S
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5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

SEPTEMBER						
S	M	T	W	T	F	S
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

APRIL						
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23	24	25	26	27	28	29
30						

OCTOBER						
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29	30	31				

MAY						
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21	22	23	24	25	26	27
28	29	30	31			

NOVEMBER						
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19	20	21	22	23	24	25
26	27	28	29	30		

JUNE						
S	M	T	W	T	F	S
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18	19	20	21	22	23	24
25	26	27	28	29	30	

DECEMBER						
S	M	T	W	T	F	S
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

## QUARTER 1

- January 1 New TFSA contribution room.
- January 30 Deadline to pay interest on a family loan at prescribed interest rates to avoid income attribution.
- February 28 Deadline to issue T4s, T4As, and T5s and for issuers of TFSAs to file their annual information returns.
- March 1 Deadline to contribute to an RRSP for the 2016 tax year (including Home Buyers' Plan/Lifelong Learning Plan repayments).
- March 15 1<sup>st</sup> quarterly personal tax instalment is due.
- March 31 Deadline to file NR4s and T3 trust returns.

## QUARTER 2

- April 17 Deadline to file U.S. individual income tax returns for 2016 or 6-month extension requests.  
Deadline to file 2016 report of foreign Bank and Financial Accounts, FinCEN report 114 (formerly FBAR), for US citizens living in Canada.
- May 1 Deadline to file personal income tax returns for 2016 where the taxpayer or taxpayer's spouse/common-law partner does not have self-employed business income.  
Deadline to remit personal income tax balance due.
- June 15 2<sup>nd</sup> quarterly personal tax instalment is due.  
Deadline to file personal income tax returns for 2016 where the taxpayer or taxpayer's spouse/common-law partner has self-employed business income.  
Deadline to file GST/HST returns for self-employed individuals with a December 31 year-end.  
Deadline to file 2016 U.S. individual income tax returns for U.S. citizen or resident alien residing abroad and U.S. non-resident with no withholding tax.

## QUARTER 3

- September 15 3<sup>rd</sup> quarterly personal tax instalment is due.

## QUARTER 4

- December 15 4<sup>th</sup> quarterly personal tax instalment is due.
- December 22 Last day to settle trades in calendar year 2017 for Canadian tax-loss selling.
- December 31 Contribution deadline for Registered Education Savings Plans (RESP).  
Deadline to make charitable donations to be claimed for the 2017 tax year.

### Important Reminders:

- 2017 TFSA dollar limit: \$5,500
- 2016 RRSP dollar limit: \$25,370  
2017 RRSP dollar limit: \$26,010
- Where an individual dies, the final income tax return must be generally filed on or before the regular filing deadline for the year or six months after the date of death of the individual, whichever is later.

