2022 tax due date calendar

Q1	January 1	New TFSA contribution room.
	January 30*	Deadline to pay interest on a family loan at prescribed interest rates to avoid income attribution.
	March 1	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 2021 tax year (including Home Buyers' Plan/Lifelong Learning Plan repayments).
	March 15	First quarterly personal tax instalment is due.
	March 31	Deadline to file NR4s and T3 trust returns.
Q2	April 15*	Deadline to file U.S. individual income tax returns for 2021 or 6-month extension requests.
		Deadline to file 2021 report of foreign Bank and Financial Accounts, FinCEN report 114 (formerly FBAR), for US citizens living in Canada.
	April 30*	Deadline to file personal income tax returns for 2021 where the taxpayer or taxpayer's spouse/common-law partner does not have self-employed business income.
	June 15	Second quarterly personal tax instalment is due.
		Deadline to file personal income tax returns for 2021 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 2021 U.S. individual income tax returns for U.S. citizen or resident alien residing abroad and U.S. non-resident with no withholding tax.
Q3	September 15	Third quarter personal tax instalment is due.
Q4	December 15	Fourth quarter personal tax instalment is due.
	December 20	Last trading day to settle a trade in calendar year 2022 for

December 28 Last trading day to settle a trade in calendar year 2022 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 2022 tax year.

* If the deadline falls on a Saturday, Sunday or a holiday, taxpayers have until the next business day to file.

Important reminders

2022 TFSA dollar limit: \$6,000 2021 RRSP dollar limit: \$27,830 2022 RRSP dollar limit: \$29,210

Scotia Wealth Management.

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