

## **Important Tax Deadlines for Individuals in 2019**

### **Registered Retirement Savings Plan (RRSP)**

The RRSP contribution deadline for 2018 is Friday, March 1, 2019 and the RRSP contribution limit for 2018 is \$26,230. You can also start planning for your 2019 RRSP contributions, which can be up to \$26,500.

### **T4 Statement of Remuneration Paid**

Employers have to file a T4 information return (T4 summary and T4 slips) by February 28, 2019. The T4 slips have to be distributed to all employees by this deadline to avoid penalties. For example, if you are employing a nanny, you have to file and distribute the T4 slip by the end of February.

### **NR4 Statement of Amount Paid or Credited to Non-Residents of Canada**

If you paid or credited an amount to a non-resident of Canada, you may have to complete a NR4 return (NR4 summary and NR4 slip). For example, if a non-resident received rental income from Canada, a NR4 return must be filed for the withholding tax. The deadline for the NR4 return is March 31, 2019. However, as the due date falls on a Sunday this year, you have up to the following business day, which is Monday, April 1, 2019.

### **Tax Return for Individuals**

Your tax return is due on April 30, 2019. If you or your spouse carried on a business in 2018 (self-employed), then your return is due on or before June 15, 2019. As the due date falls on a Saturday this year, you have up to the following business day, which is Monday, June 17, 2019. However, any balance of tax owing is due by April 30, 2019.

### **Tax Installments**

If you have to pay tax installments in 2019, they are due on March 15, June 15, September 15 and December 15. If any of those days fall on a weekend, then the instalment is due on the following business day.

The above are some common important due dates for individuals in 2019. Others may apply to you, so please contact Nadine Filo to discuss your specific tax situation and to determine if other tax deadlines apply to you.

Contact Nadine Filo for more information at [info@nadinefilo.com](mailto:info@nadinefilo.com) or 416-540-3838.