



Your association or organization has been identified as a key stakeholder of the Canada Revenue Agency (CRA). We hope you will share the following information with your membership.

COVID-19 Update: Additional measures from the Canada Revenue Agency

The Canada Revenue Agency (CRA) understands that individuals and businesses might be dealing with difficulties filing their income and benefit returns, and could experience cash-flow challenges in the coming months. In response, the CRA is applying these additional measures:

Administrative income tax measures: In addition to the income tax filing and payment deadline extensions announced as part of the [fiscal measures](#), unless otherwise noted, taxpayers may defer a number of other administrative tax actions required under the *Income Tax Act* (ITA) that are due after March 18, 2020, until June 1, 2020. These administrative income tax actions include the filing of returns, forms, elections, designations, and responses to information requests. Payment and remitting requirements are not covered by this announcement.

- This measure also does not apply in respect of a prescribed form, receipt or document, or prescribed information, that is required to be filed with the Minister on or after the day specified, in respect of the form, receipt, document or information, in subsection 37(11) or paragraph (m) of the definition investment tax credit in subsection 127(9) of the ITA.
- Payroll deductions and all related activities (except to the extent they relate to the reduction of remittances related to the temporary wage subsidy) must continue to be done on time.







Trusts, Partnerships and NR4 Information Returns: The deadlines for trusts, partnership and NR4 Information returns are all extended to May 1, 2020. This is due to administrative requirements in advance of the June 1st deadline for filing individual income tax and benefit returns.

For more information

We thank you all for your patience as we navigate through this situation together. To learn more about how the CRA is helping Canadians with the economic impact of the COVID-19 Pandemic, go to [Helping Canadians with the economic impact of the COVID-19 Pandemic](#). To get the latest information please bookmark this page as we update it often and follow us on our social media channels.

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