

Canada Year-End Calendar

Plan the handoff before the filing deadline.

Selected rules and practice milestones | Q4 2026 to January 2027

When	What to plan
Q4 2026 and January 2027	INFERENCE: Use October to confirm every client fiscal year-end; November for outstanding reconciliations; December for payroll tie-outs; January for slip preparation. These are internal milestones, not statutory deadlines.
T2: six months after year-end	FACT: Apply the client's fiscal year-end. A month-end tax year ends with a filing deadline on the last day of the sixth following month. CRA weekend/public-holiday rules apply. Payment dates are separate. [1]
1 March 2027: T4 outlook	INFERENCE: The usual last-day-of-February deadline falls on Sunday in 2027, moving to the next business day under CRA's rule. Check special cessation or restructuring rules. [2]

Before relying on a date

Check the entity, period, filing frequency, relief and authority account. Internal preparation dates are suggestions, not legal deadlines. The local responsible professional controls advice, approval and filing.

Sources checked 20 October 2026

[1] <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/corporations/corporation-income-tax-return/when-file-your-corporation-income-tax-return.html>

[2] <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/file-information-returns-slip-summaries/when-to-file.html>