

Important Dates to Remember

December 2022	15	Fourth quarter tax instalment payment for 2022 due.
	28	Last day to sell securities on Canadian markets to realize a gain or loss. Settlement is T+2 days.
	28	Last day to sell securities on U.S. markets to realize a gain or loss. Settlement is T+2 days.
	31	Last day to pay investment loan interest to deduct in 2022.
	31	Last day to complete charitable contributions for 2022. Allow enough time to complete donations that may require additional lead time, such as securities donations.
	31	Last day to pay childcare, medical, and tuition expenses to claim deduction or credit on the 2022 T1.
	31	Annual tax instalment payment for 2022 due for farming and fishing income.
January 2023	30	Must pay prescribed rate loan interest by this date to maintain income splitting.
February 2023	28	Deadline for employers to report T4/T5 to CRA.
March 2023	28	Deadline for employers to send T4 receipts to individuals.
	1	Deadline to contribute to a Registered Retirement Savings Plan to claim as a 2022 deduction.
	15	First quarter tax instalment payment for 2023 due.
	31	Deadline for paying balance owing for Form T1-OVP if you made excess RRSP contributions in 2022.
May 2023	31	T3 trust tax return deadline for trusts with a December 31 year-end.
	1	Deadline to pay your 2022 taxes and file your 2022 Individual T1 tax return.
June 2023	15	Deadline to file your 2022 Individual T1 tax return if you or your spouse earned self-employment income. Tax payment deadline remains May 1, 2023.
	15	Second quarter tax instalment payment for 2023 due.
	30	Deadline to file your TFSA return RC243 and pay taxes if you made excess contributions in 2022.
September 2023	15	Third quarter tax instalment payment for 2023 due.
October 2023	1	Last day to buy or build your qualifying home if you made a Home Buyers' Plan withdrawal from your RRSP in 2022.

Raymond James Ltd., 2022, *Year End Tax Planning 2022*, [brochure], Raymond James Ltd.

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