

Tax and Revenue Administration (TRA)

Alberta Corporate Tax Act

Special Notice Vol. 5 No. 57

Extension to Alberta Corporate Income Tax Return (AT1) Filing Deadline

Last updated: May 25, 2020

NOTE: This special notice is intended to explain legislation and provide specific information. Every effort has been made to ensure the contents are accurate. However, if a discrepancy should occur in interpretation between this special notice and governing legislation, the legislation takes precedence.

Further to the tax relief measures set out in [Special Notice Vol. 5 No. 56, *Deferral of Corporate Income Tax Payments*](#), the Government of Alberta has announced additional tax relief measures in response to the economic impacts of the COVID-19 pandemic. Like the deferral of Alberta corporate income tax payments to August 31, 2020, these additional measures recognize the exceptional circumstances and challenges Alberta businesses are facing during this time.

The filing deadline for an Alberta Corporate Income Tax Return (AT1) has been extended to:

- June 1, 2020 for an AT1 that would otherwise have a filing deadline after March 18 and before June 1, 2020, and
- September 1, 2020 for an AT1 that would otherwise have a filing deadline in June, July or August 2020.

Alberta will not assess a late-filing penalty with respect to an AT1 otherwise due during these deferral periods if the AT1 is filed on or before the respective extended deadline noted above.

Furthermore, the filing deadline for a Notice of Objection (Form AT97) that would otherwise have a filing deadline after March 18 and before June 30, 2020 is extended to June 30, 2020. For example, normally a Notice of Objection must be filed within 90 days from the date of mailing of the respective Notice of Assessment. However, during this deferral period, a Notice of Objection that would otherwise be due on or after March 18, 2020 will be accepted as being filed on time if it is received by TRA on or before June 30, 2020.

TAX AND REVENUE ADMINISTRATION
9811 - 109 STREET NW, EDMONTON AB T5K 2L5

- Email: TRA.Revenue@gov.ab.ca
- Website: tra.alberta.ca
- Phone: 780-427-3044
- Fax: 780-427-0348

Note: for toll-free service in Alberta, call 310-0000, then enter the number.



Additional Information

For additional information on Alberta's corporate income tax program, refer to the [Corporate Income Tax](#) page of our website.

For additional information on filing a Notice of Objection, refer to [Information Circular CT-8, Objections and Appeals](#).

For additional information on COVID-19, refer to the [COVID-19 info for Albertans](#) page of our website.

Contact Information and Useful Links

Email TRA:	TRA.Revenue@gov.ab.ca
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