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## **CORPORATIONS INFORMATION ACT ANNUAL RETURN FILING REQUIREMENTS**

Effective January 1, 2009, changes have been made to the filing requirements for the *Corporations Information Act* Annual Return (CIA AR), resulting from the Single Administration of Ontario Corporate Tax initiative.

Below are the new CIA AR filing requirements for tax years ending **AFTER** December 31, 2008.

### **CIA AR Filing Options for Tax Years Ending After December 31, 2008**

Ontario corporations and foreign business corporations licensed to carry on business in Ontario are required to file their CIA AR with the Canada Revenue Agency within six months after the end of each tax year as follows:

- Corporations subject to the Ontario *Business Corporations Act* are required to file a Schedule 546, *Corporations Information Act* Annual Return for Ontario Corporations, together with their T2 return.
- Foreign business corporations licensed under the Ontario *Extra-Provincial Corporations Act* to carry on business in Ontario are required to file a Schedule 548, *Corporations Information Act* Annual Return for Foreign Business Corporations, together with their T2 return.
- Non-profit corporations subject to the Ontario *Corporations Act* that *ARE* Registered Charities under the federal *Income Tax Act* (ITA) are required to file their *Corporations Information Act* Annual Return using either:
  - Charities RC232WS - Director/Officer Worksheet and Ontario *Corporations Information Act* Annual Return, or
  - Charities RC232 – Ontario *Corporations Information Act* Annual Return Worksheet in combination with the T1235, Director/Trustees and Like Officials Worksheet.

The appropriate worksheet(s) must be submitted along with the T3010 Registered Charity Information Return.

- Non-profit corporations subject to the Ontario *Corporations Act* that are *NOT* Registered Charities under the federal ITA are required to file a Schedule 546, *Corporations Information Act* Annual Return for Ontario Corporations, together with their T2 return.

Ontario business and non-profit corporations continue to have the option of filing their CIA AR electronically with the Service Providers under contract with the Ontario government, instead of with the Canada Revenue Agency.

**Note:** During a 'transition period' from January 1, 2009 until September 30, 2009, the Ontario Ministry of Revenue (MOR) continues to process the integrated *Corporations Information Act* Annual Return for corporations with tax years ending before January 1, 2009. ***In order to be processed by the Ontario Ministry of Revenue, your Corporations Information Act Annual Return must be received at the Ontario Ministry of Revenue by September 30, 2009.*** As of October 1, 2009, it will no longer be possible to file the *Corporations Information Act* Annual Return with MOR. Ontario business and not-for-profit corporations may file a standalone *Corporations Information Act* Annual Return with the Ontario government Service Providers.

### **CIA AR Filing Dates**

Ontario business and foreign corporations are required to file their CIA AR within six months after the end of their tax year-end.

Ontario non-profit corporations are required to file their CIA AR within six (6) months after the end of their tax/fiscal year-end. Previously, (for tax year ends prior to January 1, 2009), the CIA AR was filed within 60 days of the anniversary of incorporation or amalgamation.

### **CIA AR Forms**

The CIA AR schedules and worksheets are available through the Canada Revenue Agency at: [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca), under Forms and Publications.

### **CIA AR Enquiry Telephone Number Changes**

The CRA handles general enquiries about the CIA AR, including those related to tax years ending on or before December 31, 2008. Following are the CIA AR enquiry telephone numbers:

<b>Type of Enquiry</b>	<b>Telephone Number</b>
Enquiries for T2/CIA AR, including prior year CIA AR filings	1-800-959-5525 (English) 1-800-959-7775 (French) 1-800-665-0354 (TTY)
Charities enquiries including the CIA AR	1-800-267-2384 (English) 1-888-892-5667 (French) 1-800-665-0354 (TTY)

More information about the Single Administration initiative is available at:

Canada Revenue Agency  
Ontario Ministry of Revenue  
ServiceOntario

[www.cra-arc.gc.ca](http://www.cra-arc.gc.ca)  
[www.ontario.ca/revenue](http://www.ontario.ca/revenue)  
[www.Ontario.ca](http://www.Ontario.ca)

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(aussi disponible en français)

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