

## Frequently Asked Questions

### Corporate Tax Administration Redesign

#### Introduction

The Corporate Tax Administration Redesign (CTAR), or Corporate Tax Administration for Ontario (CTAO), as the Canada Revenue Agency calls it, is an initiative between the federal and Ontario governments that implemented a harmonized federal and Ontario corporate income tax administration, with a single tax return. The harmonized T2 tax return is administered by the Canada Revenue Agency, on behalf of Ontario, for tax years ending after December 31, 2008 and includes the *Corporations Information Act* Annual Return schedules.

**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. As of **October 1, 2009**, it will no longer be possible to file the *Corporations Information Act* Annual Return with MOR.

#### Questions and Answers

##### **Q1. What is CTAR?**

**A1.** The Corporate Tax Administration Redesign (CTAR) is an initiative between the federal and Ontario governments that implemented a harmonized federal and Ontario corporate income tax administration, with a single tax return, including the *Corporations Information Act* Annual Return. As of January 1, 2009, the Canada Revenue Agency collects the *Corporations Information Act* Annual Return on behalf of Ontario, for tax years ending after December 31, 2008.

##### **Q2. How does the CTAR/CTAO initiative affect my filing requirements under the *Corporations Information Act*?**

**A2.** On January 1, 2009, ServiceOntario, a division of the Ministry of Government Services, and the Canada Revenue Agency implemented a *Corporations Information Act* Annual Return filing process under which *Corporations Information Act* Annual Returns are collected by the Canada Revenue Agency on behalf of Ontario. For more information on the new filing requirements, please refer to Q6, Q7, and Q8.

**Q3. Where can I get more information about the CTAR/CTAO initiative?**

**A3.** More information on this initiative is available at <http://www.cra-arc.gc.ca/ctao/> and at <http://www.ontario.ca/revenue>.

Since December 2007, ServiceOntario has posted four previous CTAR-related Notices to Clients, FAQs and an information sheet at [www.ontario.ca](http://www.ontario.ca).

**Q4. Can I file a harmonized T2 tax and *Corporations Information Act* Annual Return as a part of the integrated tax return for tax years ending after December 31, 2008?**

**A4.** Yes. Under the Single Administration of Corporate Tax initiative, you may file your *Corporations Information Act* Annual Return as a part of the harmonized T2 corporate tax return with the Canada Revenue Agency.

**Q5. Can I still file a CT23 tax and *Corporations Information Act* Annual Return with the Ontario Ministry of Revenue?**

**A5.** Yes, for tax years ending **before January 1, 2009**, Ontario business and Extra-Provincial Foreign corporations may file a CT23 tax and *Corporations Information Act* Annual Return with the Ontario Ministry of Revenue.

For incorporation and amalgamation anniversary dates **before January 1, 2009**, not-for-profit corporations may file a *Corporations Information Act* Annual Return with the Ontario Ministry of Revenue.

***In order to be processed by the Ontario Ministry of Revenue, the *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 the Ontario Ministry of Revenue.

Ontario business and not-for-profit corporations continue to have the option of filing their standalone *Corporations Information Act* Annual Return electronically with the Service Providers under contract with the Ontario government.

**Q6. I have an Ontario business corporation. Currently, I file my *Corporations Information Act* Annual Return with the Ontario Ministry of Revenue. What are the new filing requirements?**

**A6.** Effective January 1, 2009, for tax years ending **after December 31, 2008**, you are required to file a Schedule 546, *Corporations Information Act* Annual Return for Ontario Corporations, with the Canada Revenue Agency, together with your T2 Corporation Income Tax return. This return must be filed within six months after the end of each tax year.

Please refer to Q5 for information on filing *Corporations Information Act* Annual Returns for tax years ending **before January 1, 2009**.

You continue to have the option of filing a standalone *Corporations Information Act* Annual Return electronically through the Ontario government Service Providers.

**Q7. I have a not-for-profit corporation. I currently file my *Corporations Information Act* Annual Return with the Ontario Ministry of Revenue? What are the new filing requirements?**

**A7.**

**Non-registered Charities (federal *Income Tax Act*)** - If you have a not-for-profit corporation which ***is not*** a charity registered under the federal *Income Tax Act*, for tax years ending after December 31, 2008, you are required to file a Schedule 546, *Corporations Information Act* Annual Return for Ontario Corporations, with the Canada Revenue Agency, together with your T2 Corporation Income Tax return. This return must be filed within six months after the end of each tax year.

**Registered Charities (federal *Income Tax Act*)** - If you have a not-for-profit corporation which ***is*** a charity registered under the federal *Income Tax Act*, for tax years ending after December 31, 2008, you are required to file a *Corporations Information Act* Annual Return using either the Charities RC232WS - Director/Officer Worksheet and Ontario *Corporations Information Act* Annual Return, or the 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.

This return must be filed within six months after the end of each tax year. In the past, for anniversary dates prior to January 1, 2009, *Corporations Information Act* Annual Returns for all not-for-profit corporations were filed within 60 days of the anniversary of the incorporation or amalgamation.

Please refer to Q5 for information on filing *Corporations Information Act* Annual Returns for anniversary dates ending **before January 1, 2009**.

You continue to have the option to file a standalone *Corporations Information Act* Annual Return electronically through the Ontario government Service Providers.

**Q8. I have an Extra-Provincial Foreign corporation. I currently file my *Corporations Information Act* Annual Return with the Ontario Ministry of Revenue. What are the new filing requirements?**

**A8.** For tax years ending **after December 31, 2008**, you are required to file a Schedule 548, *Corporations Information Act* Annual Return for Foreign Business Corporations, with the Canada Revenue Agency, together with the T2 Corporation Income Tax return. This return must be filed within six months after the end of each tax year.

**Q9. I have an Extra-Provincial Foreign corporation. Can I file my *Corporations Information Act* Annual Return electronically through the Service Providers?**

**A9.** The Service Providers do not offer this capability at present. There are no immediate plans to change their current service offerings.

**Q10. I have an Ontario business corporation. Can I file my *Corporations Information Act* Annual Return and make corrections to it electronically?**

**A10.** Yes. Ontario business and not-for-profit corporations are able to file and make corrections to the *Corporations Information Act* Annual Return electronically through the Service Providers under contract with the Ontario government.

**Q11. For what date should I report my information on my *Corporations Information Act* Annual Return?**

**A11.** The information on your *Corporations Information Act* Annual Return must always be the current information as of the date of delivery to the Minister responsible for the administration of the *Corporations Information Act*, the Canada Revenue Agency or the Ontario Ministry of Revenue in accordance with the regulations under the *Corporations Information Act*.

**Q12. Can I file a standalone *Corporations Information Act* Annual Return with the Canada Revenue Agency, as I did with the Ontario Ministry of Revenue?**

**A12.** No. The *Corporations Information Act* Annual Return must be filed with the Canada Revenue Agency together with your T2 Corporation Income Tax Return or your T3010 Registered Charity Information Return. The Canada Revenue Agency will not accept a standalone *Corporations Information Act* Annual Return.

If you have an Ontario business or not-for-profit corporation, you may file a standalone *Corporations Information Act* Annual Return through the Service Providers under contract with the Ontario government.

**Q13. What are the changes impacting not-for-profit corporations?**

**A13.** For tax years ending after December 31, 2008, not-for-profit corporations are required to file their *Corporations Information Act* Annual Return within six months after the end of their tax year-end. They no longer file within 60 days after the anniversary of incorporation or amalgamation.

The Ontario government no longer provides an Annual Return 'turnaround' document to not-for-profit corporations. Not-for-profit corporations that are charities registered under the federal *Income Tax Act*, however, will receive a 'turnaround' *Corporations Information Act* worksheet from the Canada Revenue Agency that must be filed together with their T3010 Registered Charity Information Return.

Please refer to Q7 for more information.

**Q14. When is my corporation required to file its *Corporations Information Act* Annual Return for 2009 and subsequent years?**

**A14.** For 2009 and subsequent years, your corporation must file its *Corporations Information Act* Annual Return within six months after your tax year-end.

**Q15. What is my corporation's tax year?**

**A15.** The tax year of a corporation is its fiscal period. Under the federal Income Tax Act, your tax return is due within six months after the end of each tax year.

**Q16. If I want to make changes to my MGS *Corporations Information Act* Annual Return after it has been filed, whom should I contact?**

**A16.** To make changes to information filed on the *Corporations Information Act* Annual Return, you are required to file a Notice of Change, Form 2 under the Corporations Information Act with the Ministry of Government Services. For further information, contact ServiceOntario Contact Centre Services at:

Service in English and French: (416) 314-8880 or  
Toll free 1-800-361-3223  
Teletypewriter (TTY): (416) 325-3408 or  
Toll free 1-800-268-7095

**Q17. What if after January 1, 2009, my corporation has to file a *Corporations Information Act* Annual Return for a year prior to 2009?**

**A17.** Ontario business corporations are required to file their *Corporations Information Act* Annual Return, together with their tax returns with the Ontario Ministry of Revenue or electronically with the Service Providers, **for tax years ending before January 1, 2009.**

Ontario not-for-profit corporations are required to file their *Corporations Information Act* Annual Return with the Ontario Ministry of Revenue, or electronically with the Service Providers **for incorporation or amalgamation anniversary dates before January 1, 2009.**

Foreign business corporations are required to file their *Corporations Information Act* Annual Return together with their tax returns with the Ontario Ministry of Revenue **for tax years ending before January 1, 2009.**

**Note:** *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. Ontario business and not-for-profit corporations may file a standalone Corporations Information Act Annual Return with the Ontario government Service Providers.*

**Q18. My corporation does not have taxable income in Ontario. Am I still required to file a *Corporations Information Act* Annual Return?**

**A18.** Yes. In the absence of Ontario taxable income, a corporation must file a *Corporations Information Act* Annual Return each year as required under the *Corporations Information Act*. The information on the *Corporations Information Act* Annual Return is required to be filed under the Act, regardless of any requirements under federal and Ontario corporate income tax acts.

**For tax years ending BEFORE January 1, 2009:** During the period from January 1, 2009 to September 30, 2009, business corporations are required to file their Ontario *Corporations Information Act* Annual Return with the Ontario Ministry of Revenue, together with their CT23 Corporate Tax Return, as required under the Ontario *Corporations Tax Act*.

A corporation without Ontario taxable income that satisfies all the exempt from filing criteria may instead file an Annual Return and Exempt From Filing (EFF) declaration with the Ontario Ministry of Revenue in respect of the tax year.

**Note:** *In order to be processed by the Ontario Ministry of Revenue, the Corporations Information Act Annual Return must be received at the Ministry of Revenue by September 30, 2009.*

**For tax years ending AFTER December 31, 2008:** Business corporations are required to file their *Corporations Information Act* Annual Return with the Canada Revenue Agency, together with their T2 Corporation Income Tax return for each tax year, whether or not the corporation has taxable income in Ontario. Ontario business and not-for-profit corporations have the option to file a standalone *Corporations Information Act* Annual Return through the Service Providers under contract with the Ontario government.

**Q19. Have the *Corporations Information Act* Annual Return forms changed?**

**A19.** Yes, for tax years ending after December 31, 2008. *Corporations Information Act* Annual Return schedules and worksheets are available through the Canada Revenue Agency.

**Q20. Has the government made any changes to the *Corporations Information Act* or Regulations for this initiative?**

**A20.** Yes. There have been three amendments to Regulation 182 under the *Corporations Information Act* to support the CTAR initiative.

An amendment to Regulation 182 came into force on March 10, 2008 providing authority for the Minister responsible for the administration of the *Corporations Information Act* to enter into agreements with the Ontario Minister of Revenue, the Ontario Minister of Finance and the Canada Revenue Agency for the collection of the *Corporations Information Act* Annual Return on behalf of Ontario.

A second amendment to Regulation 182 came into effect January 1, 2009 providing for the Canada Revenue Agency to collect the CIA AR, as part of an integrated return, and for the Ontario Ministry of Revenue to continue to provide this service for filings for tax years on or before December 31, 2008.

The most recent amendment to Regulation 182 that comes into effect on October 1, 2009 will eliminate the option of delivering the *Corporations Information Act* Annual Return to the Ontario Ministry of Revenue as of September 30, 2009.

**Q21. What other regulatory changes or statutory amendments have been made?**

**A21.** Related amendments to the *Corporations Information Act* were proclaimed into force on January 1, 2009.

**Q22. Who do I call if I have questions about my tax account and *Corporations Information Act* Annual Return filing?**

**A22.** The Canada Revenue Agency handles all general enquiries, including those pertaining to filings for tax year-ends before January 1, 2009.

Following are the CRA telephone numbers:

Type of Enquiry	Telephone Number
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)

**Q23. Have changes been made to the Annual Return Correction Request?**

**A23.** Yes. For **Mailing Address**, the 'Not Applicable' box has been replaced with a 'Show no mailing address on the public record' box. This box can be used if you have provided a 'Mailing Address' previously and you no longer wish to have a mailing address shown on the public record.

Checking this box will remove the mailing address from the public record as of the *Corporations Information Act* Annual Return filing date forward. A Corporation Point-in-Time Report requested for a date prior to the *Corporations Information Act* Annual Return filing will still display the former mailing address.

If you have checked the 'Show no mailing address on the public record' box, do not provide a mailing address on the right-hand side of the form.

For **Address of Principal Office in Ontario**, a 'Show no address of principal office on the public record' box has been added to the form.

The 'Show no address of principal office on the public record' box can be used if you have provided an 'Address of Principal Office in Ontario' previously and you no longer wish to have an address of principal office in Ontario shown on the public record.

If you have checked the 'Show no address of principal office on the public record' box, do not provide an address of principal office in Ontario on the right-hand side of the form

In addition to the above changes, some minor wording changes have been made to the form (e.g. the city, town, ville field has been changed to 'Municipality').

**Q24. I need to obtain a Corporation Profile Report. What is it? How can I get one? How much does it cost?**

**A24.** A Corporation Profile Report displays current information on the Public Record for a corporation. All active directors and officers are listed. Some historical information, such as amalgamating corporations, where the corporation is an amalgamation, and name history, is also included in the report. The Corporation Profile Report can be obtained electronically, in person, or by mail as described below.

**Electronic Service**

A Corporation Profile Report can be ordered via one of the three Service Providers under contract with the Ontario government. **NOTE:** The Service Providers levy a service charge for the online services they provide. As their rates are competitive, clients should check with each one before choosing a Service Provider. Once a report has been ordered via a Service Provider, the results are immediate. For a list of Service Providers, visit: [www.Ontario.ca](http://www.Ontario.ca).

**Staff Assisted**

**In Person at the Public Office**

A Corporation Profile Report may be ordered in person at the Companies and Personal Property Security Branch Public Office in Toronto between 8:30 a.m. and 5:00 p.m., Monday to Friday (excluding statutory and government holidays). The Public Office is located at: 375 University Avenue on the second floor. Search results are immediate.

**By Mail**

A Corporation Profile Report can also be ordered via mail from the Companies and Personal Property Security Branch at 393 University Avenue, Suite 200, Toronto, Ontario M5G 2M2. Allow four to six weeks for processing.

## **Cost of the Corporation Profile Report**

For information on the cost of the Corporation Profile Report, please refer to the Companies Service Standards and Fees document at: [www.Ontario.ca](http://www.Ontario.ca).

January XX, 2009