

ServiceOntario

ServiceOntario

Companies and Personal Property
Security Branch

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Notice to Clients

***Corporations Information Act* Annual Return Filing Reminder**

This is a reminder that amendments to Regulation 182 under the *Corporations Information Act* (CIA) come into force on January 1, 2009 to prescribe new requirements for filing the *Corporations Information Act* Annual Return (CIA AR), together with related amendments to the CIA.

These amendments are part of the Single Administration of Ontario Corporate Tax initiative that will result in a single, harmonized T2 Corporation Income Tax Return (including the CIA AR) for tax years ending after December 31, 2008. The Corporate Tax Administration Redesign (CTAR) or Corporate Tax Administration for Ontario (CTAO), as the Canada Revenue Agency calls it, is an initiative of the federal and Ontario governments.

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:
 - 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.

- 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: For all tax years ending **before** January 1, 2009, corporations are required to file their CIA AR with the Ontario Ministry of Revenue.

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

Corporations Information Act Annual Return schedules and worksheets are currently available through the Canada Revenue Agency.

Annual Return Correction Request Form Change

Effective January 2009, there will be some minor changes to the Annual Return Correction Request form. For more details, refer to the ServiceOntario Corporate Tax Administration Redesign Frequently Asked Questions available from the ServiceOntario website at:

http://www.gov.on.ca/ont/portal/!ut/p.cmd/cs.ce/7_0_A/s/7_0_252/s.7_0_A/7_0_252/!en?docid=258072

CIA AR Enquiry Telephone Number Changes

Beginning January 1, 2009, the Canada Revenue Agency will handle all CIA AR general enquiries on behalf of the Ontario Ministry of Government Services. Following are the new CIA AR enquiry 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)

You may continue to contact the Ontario Ministry of Revenue up to and including December 31, 2008 at:

General Enquiry	1-800-263-7965
French Language Service	1-800-668-5821
Teletypewriter (TTY) Users	1-800-263-7776

The Ontario Ministry of Revenue, the Canada Revenue Agency and ServiceOntario are committed to keeping you informed on a timely basis as single administration starts to take effect. More information about the Single Administration initiative is available at:

Canada Revenue Agency -- <http://www.cra-arc.gc.ca/ctao/>

Ontario Ministry of Revenue -- <http://www.ontario.ca/revenue>

ServiceOntario -- <http://www.ServiceOntario.ca>

Click on 'Information by topic', or 'WHAT'S NEW?' then on 'Single Administration of Ontario Corporate Tax & The *Corporations Information Act* Annual Return'.

December 31, 2008
(aussi disponible en français)