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Notice to Clients

Amendment to Regulation 182 under the Corporations Information Act

This is a reminder that Regulation 182 under the *Corporations Information Act* (CIA) has been amended to complete the transition supporting the Corporate Tax Administration Redesign (CTAR) initiative. The Regulation was filed in January 2009 and comes into effect on October 1, 2009. This amendment to Regulation 182 eliminates the option of delivering the *Corporations Information Act* Annual Return (CIA AR) for tax years ending on or before December 31, 2008 to the Ministry of Finance/Ministry of Revenue (MOF/MOR) as of midnight September 30, 2009.

CIA AR Filing Options for Tax Years Ending BEFORE January 1, 2009

During the period from January 1, 2009 to September 30, 2009, corporations are required to file their integrated or standalone CIA AR with MOR. In order to be processed by MOR, the CIA AR must be received at MOR by September 30, 2009. Ontario business and non-profit corporations continue to have the option of filing their standalone CIA AR electronically with the Service Providers under contract with the Ontario government.

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 standalone CIA AR electronically with the Service Providers under contract with the Ontario government.

CIA AR Enquiry Telephone Numbers

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:

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)

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

Canada Revenue Agency -- <http://www.cra-arc.gc.ca/ctao/>
 Ministry of Revenue -- <http://www.ontario.ca/revenue>
 ServiceOntario -- <http://www.Ontario.ca>

September 30, 2009
(aussi disponible en français)