

**Corporations Canada**

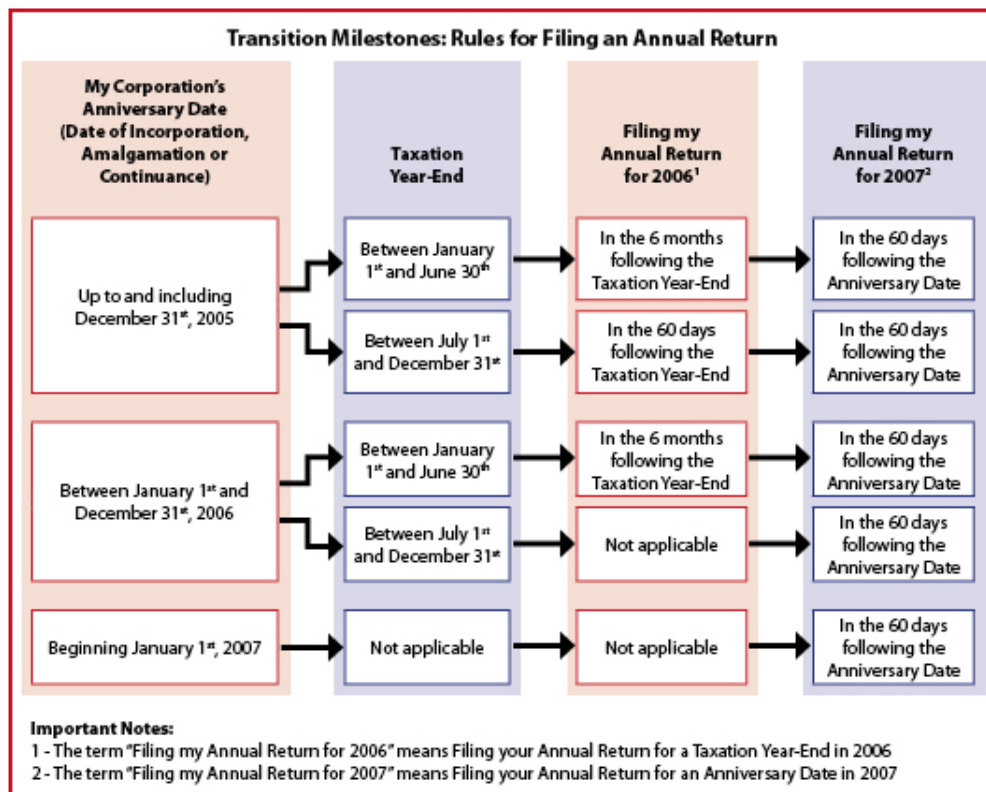
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May 2, 2006

**NOTICE FROM THE DIRECTOR:**  
***HOW CHANGES TO THE FILING REQUIREMENTS FOR ANNUAL RETURNS AFFECT YOUR BUSINESS***

On July 1, 2006, amendments to the *Canada Business Corporations Regulations, 2001* changing the requirements for corporations filing Annual Returns (Form 22) will come into force. The basis for filing will change from the Taxation Year-End to the Anniversary Date. In order to ensure a smooth transition, as well as regulatory compliance for your corporation, we suggest you take the time to review this notice to find out more about how these changes will directly impact the time frames for filing your corporation's Annual Return.

The diagram below illustrates important transition rules that pertain to you and your corporation. Begin by choosing the appropriate date or time span in the left-hand column that includes your corporation's Anniversary Date (i.e., Date of Incorporation, Amalgamation or Continuance). From there, move towards the right to find your Taxation Year-End (TYE), as well as the filing time frame for your 2006 Annual Return and the filing time frame for your 2007 and subsequent Annual Returns. It is important to remember that the information you provide in your Annual Return represents your corporation's situation on the Taxation Year-End or the Anniversary Date, as appropriate.



If you need to confirm your corporation's Anniversary Date, this information is generally found at the bottom, right-hand corner of the Certificate of Incorporation, Amalgamation or Continuance. However, if you are still unable to locate your corporation's Anniversary Date, please visit our website at [www.corporationscanada.ic.gc.ca](http://www.corporationscanada.ic.gc.ca) and click on "Search for a Federal Corporation" in the left-hand menu of the homepage and enter your corporation number or name in the appropriate box.

You can also use the Annual Return Filing Calculator on the Corporations Canada website to help you to determine the filing timeframe for your Annual Return. To access the Calculator, simply click "Online Filing" on the Corporations Canada website homepage and then "Annual Return Filing Calculator".

If you have any questions about the new regulations or would like to find out more about the Annual Return filing date changes, please visit the Corporations Canada website or contact:

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