

ServiceOntario

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Companies and Personal Property  
Security Branch

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## Notice to Clients

### Further Amendments to Regulation 182 under the *Corporations Information Act*

Further to our notice to you in March 2008, ServiceOntario's Companies and Personal Property Security Branch is pleased to advise that Regulation 182 under the *Corporations Information Act* (CIA) has been amended to prescribe new requirements for filing the *Corporations Information Act* Annual Return (CIA AR), effective January 1, 2009. 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 Ontario CIA AR for tax years ending after December 31, 2008.

The following outlines the CIA AR filing requirement changes and options for tax years ending after December 31, 2008, that will be effective when this regulation amendment comes into force on January 1, 2009, together with related amendments to the CIA.

#### CIA AR Filing Options

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

- Corporations subject to the Ontario *Business Corporations Act* will 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 will 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 charities registered under the federal *Income Tax Act* (ITA) will 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 charities registered under the federal ITA, will file a Schedule 546, *Corporations Information Act* Annual Return for Ontario Corporations, together with their T2 return.

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

## CIA AR Filing Dates

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

Ontario non-profit corporations will file their CIA AR within six months after the end of their tax/fiscal year-end. Previously, the CIA AR was filed within 60 days of the anniversary of incorporation or amalgamation.

## CIA AR Forms

The CRA will make available the *Corporations Information Act* Annual Return schedules and worksheets in December 2008.

The Ministry of Revenue (MOR), the CRA and ServiceOntario are committed to keeping you informed on a timely basis as single administration starts to take effect. Information about the initiative is available at:

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

<http://www.ServiceOntario.ca>

<http://www.ontario.ca/revenue>

You may also contact the Ministry of Revenue at:

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

July 28, 2008  
(aussi disponible en français)