

# Notice – Corporations Information Act – Filing an Initial Return and Notice of Change – Ontario Corporations

Effective Date: This Notice is effective on February 1, 2025.

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Ontario corporations must file an Initial Return under the Corporations Information Act (CIA) setting out the prescribed information within 60 days after the date of incorporation, amalgamation or continuation of the corporation (section 2 of the CIA). After an Initial Return has been filed, the corporations must file a Notice of Change for any change in the information previously filed within 15 days after the change takes place (section 4 of the CIA). Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director.

CIA filing requirements apply to all corporations with or without share capital wherever or however incorporated and includes an extra-provincial corporation, unless exempted under section 11 of the General Regulation under the CIA (e.g. corporations subject to the Bank Act (Canada) and municipalities within the meaning of the Municipal Affairs Act).

This Notice applies to Initial Return and Notice of Change filings by Ontario corporations. For information on Initial Return and Notice of Change filings by extra-provincial corporations, see [Notice – CIA – Filing an Initial Return and Notice of Change – Extra-Provincial Corporations](#).

## 1. How to File an Initial Return or Notice of Change Online

You can file an Initial Return or Notice of Change online if you received a company key giving you authority over the corporation (see [Notice – Company Key](#)):

1. Directly with the Ministry of Public and Business Service Delivery and Procurement (Ministry) through ServiceOntario at our website [www.ontario.ca/businessregistry](http://www.ontario.ca/businessregistry). There is no statutory fee. You must use a valid and up-to-date ServiceOntario online account to complete and file the Initial Return or Notice of Change electronically with ServiceOntario. You may save drafts prepared online before filing. ServiceOntario has no access to your drafts until the Initial Return or Notice of Change is filed.

OR

2. Through an intermediary acting on your behalf. Intermediaries charge an additional fee. For more information, visit [www.ontario.ca/PartnerPortal](http://www.ontario.ca/PartnerPortal).

## 2. Required Documents and Information

### Initial Return

To prepare for filing an Initial Return, have the following information ready:

1. Corporate name and Ontario Corporation Number (OCN) Administrative information (not shown on public record):
  - Contact information: name, email address
  - An official email address for the corporation, if not previously provided
  - NAICS code, if not previously provided (see below – NAICS Code)
2. The date of the corporation's incorporation or amalgamation, whichever is the most recent
3. **Director information:** the names and addresses for service of the corporation's directors; the date on which each director became a director and, where applicable, the date on which a director ceased to be a director; if the corporation is a corporation with share capital or is a co-operative, an indication as to whether each director is or is not a resident Canadian
4. **Five most senior officer information:** the names and addresses for service of the corporation's five most senior officers (if any), the date they became a senior officer and, where applicable, the date on which they ceased to be a senior officer. If one individual holds two positions (for example, if one individual is both the president and secretary of the corporation), the name of that individual must be reported twice, i.e. once for each position
5. Address of the corporation's head or registered office
6. Name and address for service of the officer, director or other authorized individual verifying the information in accordance with subsection 5 (1) of the CIA (see below – Verification)

Note: Terms and conditions must be agreed to by the person(s) signing or otherwise

## Notice of Change

To prepare for filing a Notice of Change, have the following information ready:

1. Corporate name and OCN
2. **Administrative Information** (not shown on public record):
  - Contact information: name, email address
  - An official email address for the corporation, if not previously provided
  - NAICS code, if not previously provided (see below – NAICS Code)
3. **Any changes to the information set out in the return or notice that the corporation most recently filed under the CIA**
4. Name and address for service of the officer, director or other authorized individual verifying the information in accordance with subsection 5 (1) of the CIA (see below – Verification)

Note: Terms and conditions must be agreed to by the person(s) signing or otherwise authorizing the filing, and any person(s) acting on their behalf (the “authorizer(s)”) and by the corporation and is a mandatory requirement for filing.

## 3. General information

### Effective Date

The effective date of filing for every return and notice received under the CIA shall be the date assigned by the computer system that the Ministry has established for filings (section 10 of the General Regulation under the CIA).

### Verification

An Initial Return and Notice of Change must be verified by the certificate of an officer or director of the corporation, or by an individual who has been authorized by the directors of the corporation to verify the return or notice and who has knowledge of the affairs of the corporation (subsection 5 (1) of the CIA).

### Notice of Change

Subject to subsections 4 (2.1), (3), (4) and (5) of the CIA, corporations must file a Notice of Change for every change in the information filed under the CIA, within 15 days after the day the change takes place (subsection 4 (1) of the CIA).

For example, corporations must report any change to the following information:

- Address of the corporation's head or registered office
- Director information
- Five most senior officer information

### **Changes to Administrative Information**

The corporation's official email address and NAICS code (see below – NAICS Code) are not shown on the public record.

This administrative information is collected under the Business Regulation Reform Act, 1994.

Corporations must notify the Ministry of any changes to its official email address or NAICS by using the Initial Return, Notice of Change or Annual Return filings where applicable (see [Notice – CIA – Filing an Annual Return](#)).

However, changes to this administrative information are not considered an Initial Return, Notice of Change or Annual Return, as applicable, for the purposes of the CIA.

### **NAICS Code**

The North American Industry Classification System (NAICS) code is a 2 to 6 digit number based on the main activity of your corporation or other entity. You must select the code that best describes the main activity of your corporation or other entity. For example, a code for a hair salon could be "812116 – unisex hair stylist shops". This information is collected for administrative purposes for corporations and may be shared with other government bodies for the purpose of administering their programs under the authority of the Business Regulation Reform Act, 1994; it does not appear on the public record. However, the NAICS code is also required under the Business Names Act and Limited Partnerships Act, in which case the NAICS code does appear on the public record.

If you are filing online, you may type the word associated with your main activity and the electronic business registration system will provide a code that you may select to complete that field. To view a complete list of NAICS codes please visit Statistics Canada's website at: <https://www150.statcan.gc.ca/n1/en/catalogue/12-501-X>.

If you are filing by mail, please refer to the list of primary activities from NAICS (see above link) that best describes your primary activity and then enter your primary activity code in the paper form.

### **Single Name**

If your legal name is a single name (where your culture has a tradition of single names) and you need to enter that single name on a form, please call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223 for more information.

### **Penalties**

Sections 13 and 14 of the CIA provide penalties for contravening the CIA.

Subsection 18 (1) of the CIA provides that a corporation that is in default of a requirement under the CIA that has unpaid fines or penalties is not capable of maintaining a proceeding in a court in Ontario in respect of the business carried on by the corporation except with leave of the court.

### **Legal Advice**

Please be advised that the Ministry **cannot** give legal advice. For further assistance or legal information, please consult private legal counsel.

If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the LSRS is available at [www.lsrso.info](http://www.lsrso.info). If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form at [www.lawsocietyreferralservice.ca](http://www.lawsocietyreferralservice.ca). Please refer to the CIA for details governing filing requirements for corporations in Ontario. The CIA is available [www.ontario.ca/laws](http://www.ontario.ca/laws).

## **4. File an Initial Return or Notice of Change by Mail**

### **Initial Return**

To file an Initial Return by mail, go online and download the [approved form](#). There is no statutory fee. You will be required to provide the email addresses noted below.

It is recommended that you obtain a Profile Report or view the corporation's information online through your ServiceOntario account to review the information currently shown on the public record.

For example, if the Initial Return reports that a first director has ceased, the director information shown in the Notice of Change must match the director information on the public record or the form will be returned as deficient.

You must complete the approved form on a computer, print it and mail it to the Ministry at the address below. You will need:

1. Completed approved form
2. **Company key** giving you authority over the corporation
3. Corporate name and OCN
4. **Administrative information** (not shown on public record):
  - Contact information: name, email address, telephone number
  - An official email address for the corporation
  - NAICS code, if not previously provided (see above – NAICS Code)
5. The date of the corporation's incorporation or amalgamation, whichever is the most recent
6. **Director information:** the names and addresses for service of the corporation's directors; the date on which each director became a director and, where applicable, the date on which a director ceased to be a director; if the corporation is a corporation with share capital or is a co-operative, an indication as to whether each director is or is not a resident Canadian
7. **Five most senior officer information:** the names and addresses for service of the corporation's five most senior officers (if any), the date they became a senior officer and, where applicable, the date on which they ceased to be a senior officer. If one individual holds two positions (for example, if one individual is both the president and secretary of the corporation), the name of that individual must be reported twice, i.e. once for each position
8. Address of the corporation's head or registered office
9. Name and address for service of the officer, director or other authorized individual verifying the information in accordance with subsection 5 (1) of the CIA (see above – Verification)

## Notice of Change

To file a Notice of Change by mail, go online and download the [approved form](#). You will be required to provide the email addresses noted below.

It is recommended that you obtain a Profile Report or view the corporation's information online through your ServiceOntario account to review the information currently shown on the public record.

For example, if a Notice of Change is being filed to report that a director has ceased, the director information shown in the Notice of Change must match the director information on the public record or the form will be returned as deficient.

You must complete the approved form on a computer, print it and mail it to the Ministry at the address below. You will need:

1. **Completed approved form**
2. **Company key** giving you authority over the corporation
3. **Corporate name and OCN**
4. **Administrative information** (not shown on public record):
  - Contact information: name, email address, telephone number
  - An official email address for the corporation
  - NAICS code, if not previously provided (see above – NAICS Code)
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## **Mailing Address**

Ministry of Public and Business Service Delivery and Procurement  
Business Registry Services Branch  
393 University Avenue, Suite 200  
Toronto, Ontario M5G 2M2

## **Returned Applications**

If your application is handwritten, missing the company key or required email address, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. Forms must be on 8.5" x 11" letter size paper.

If the form is missing any other required information or has not been properly completed, Ministry processing of the application will cease, and it will be returned for correction electronically to the email address provided on the form. A link will be provided to create or log in to your ServiceOntario online account, where you must complete the transaction electronically. It is your responsibility to review the entire application, ensure that all data that may have been entered by Ministry staff based on the original paper application is accurate and meets the requirements of the CIA and regulations. This will be considered a new application filed in an electronic format.

The effective date of returned applications that are resubmitted to the Ministry will be the date they are processed by the Ministry in accordance with the requirements for filing under the CIA. If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

## **5. Related Legislation**

Corporations Information Act

Note: This Notice is subject to change or revocation by further Notice. This Notice is made pursuant to the CIA and regulations. Requirements of the Director are established pursuant to sections 21.3 and 21.4 of the CIA.

Approved:

Director, CIA

Notice – CIA 23-002