

Notice – Corporations Information Act – Filing an Annual Return

Effective Date: This Notice is effective on October 19, 2021.

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The following corporations are required to file an Annual Return under section 3.1 of the Corporations Information Act (CIA) and subsection 11 (2) of the General Regulation under the CIA:

- Corporations subject to the Business Corporations Act
- Corporations subject to the Corporations Act
- Foreign corporations that have a licence endorsed under the Extra-Provincial Corporations Act (EPCA)
- Corporations subject to the Not-for-Profit Corporations Act, 2010

The above corporations are required to file an Annual Return within six months after the end of the corporation's taxation year.

Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director.

1. How to File an Annual Return Online

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

1. Directly with the Ministry of Government and Consumer Services (Ministry) through ServiceOntario at our website 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 Annual Return electronically with ServiceOntario. You may save drafts prepared online for up to 90 days before filing. ServiceOntario has no access to your drafts until the Annual Return is filed.

OR

2. Through private sector service providers under contract with the Ministry. The service providers may charge a fee. To file through a service provider visit:

- [ecore by Dye & Durham Corporation](#)
- [ESC Corporate Services Ltd.](#)

2. Required Documents and Information

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

1. **Corporate name and Ontario Corporation Number (OCN)**
2. **Administrative information** (not shown on the public record)
 - Contact information: name, email address
3. **The year of the annual return**
4. **Any changes in the information set out in the return or notice that the corporation most recently filed under the CIA** If there has not been a change in the information, this must be indicated
5. **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)
6. **Only if the corporation is a foreign business corporation with a licence endorsed under the EPCA:**
 - **Copy of revised appointment of agent for service in the approved form**, only required where the name, address or any other particulars set out in the appointment of an agent changes or where an agent is substituted

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 will 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 Annual Return 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).

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 also [Notice – CIA – Filing an Initial Return and Notice of Change – Ontario Corporations](#), or [Notice – EPCA – Extra-Provincial Corporations Licences and Filings](#), as applicable). 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 Statistic 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.

End of Annual Return Filing Exemption

The temporary exemption from filing under section 3.1 of the CIA set out in the former regulation under the CIA has ended. The exemption was set out in Regulation 182 under the CIA and applied to corporations that were required to deliver an Annual Return on or after May 15, 2021 and before the day subsection 84 (1) of Schedule 6 to the Cutting Unnecessary Red Tape Act, 2017 comes into force.

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. If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form as www.lawsocietyreferralservice.ca. For details governing the information filing requirements for corporations in Ontario, please refer to the CIA. The CIA is available at www.ontario.ca/laws.

4. File an Annual Return by Mail

To file an Annual 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 the corporation first obtain a Profile Report or view the corporation's information online to review the information currently shown on the public record. For example, if an Annual Return reports 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 Ontario Corporation Number (OCN)**
4. **Administrative information** (not shown on public record):
 - Contact information: name, email address, telephone number
 - An official email address for the corporation
5. **The year of the annual return**
6. **Any changes in the information set out in the return or notice that the corporation most recently filed under the CIA** If there has not been a change in the information, this must be indicated

7. **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)
8. **Only if the corporation is a foreign business corporation with a licence endorsed under the EPCA:**
 - **Copy of revised appointment of agent for service in the approved form**, only required where the name, address or any other particulars set out in the appointment of an agent changes or where an agent is substituted

Mailing Address

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

Returned Applications

If your application is handwritten, missing the company key or 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 the electronic business registration system, 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, its regulations and the Director's requirements. 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 made under it. Requirements of the Director are established pursuant to sections 21.3 and 21.4 of the CIA.

Approved:
Director, CIA

Notice – CIA 25-001