



## Novel Coronavirus (COVID-19)

Not-for-Profit & Charities

April 2020

# Extensions Granted to Federal Not-For-Profit Corporations to File Their Annual Corporate Returns - Ontario Aligned with Canada Revenue Agency

By Linda J. Godel and Lauren Crosby

Corporations Canada has issued another notice, this time announcing extensions for the filing of annual corporate returns by federal not-for-profit corporations given the upheaval caused by the COVID-19 pandemic (**Notice**). There has been no similar announcement from Service Ontario, however, the filing deadline for the Ontario annual corporate return follows the requirements of the Canada Revenue Agency (**CRA**).

### ***Federal***

Every federal not-for-profit corporation is required to file a Form 4022 - Annual Return (**Federal Return**) within 60 days of the corporation's "anniversary date", that is, the date of its incorporation, amalgamation or continuance under the *Canada Not-for-profit Corporations Act* (**CNCA**). An extension has been granted to not-for-profit corporations with anniversary dates that fall between February 1st and June 30th - these corporations will have a new filing deadline for their 2020 Federal Returns of September 30th.

The CNCA also governs corporations that were created by special acts. The Federal Return filing period for these corporations is April 1st to June 1st and they too have been granted an extension until September 30, 2020.

The Notice does not address other filing obligations of CNCA corporations with Corporations Canada such as reporting a change of directors or a registered office address, filing by-laws and, in the case of soliciting corporations, filing financial statements. (See our article on the reporting obligations of federal not-for-profit corporations here).

The Notice also does not pertain to any other filing obligations that a CNCA corporation may have, such as with the Canada Revenue Agency (CRA).

## ***Ontario***

Ontario non-share capital corporations governed by the *Corporations Act* (Ontario) (OCA) must also complete an annual corporate filing called the *Corporations Information Act* Annual Return (**Ontario Return**). OCA corporations that are registered charities have the option to file their Ontario Return with the CRA along with their Form T3010, Registered Charity Information Return (**T3010 Return**). OCA corporations that are non-profits may file their Ontario Return with their T2 Corporation Income Tax Return or T2 Short Return, if applicable (**T2 Return**). Alternatively, an OCA corporation, whether a charity or a non-profit, can file its Ontario Return directly with Service Ontario.

As noted in our recent article, due to COVID-19, the CRA has granted extensions for filing T3010 Returns that were due to be filed **between March 18, 2020 and December 31**. The CRA has also granted an extension to June 1, 2020 for the filing of any T2 Return due after March 18, 2020 and before June 2020. As a result, there is a corresponding extension for the filing of an Ontario Return, whether an Ontario Return is filed with the CRA with a T3010 Return or T2 Return, or whether an Ontario Return is filed separately with Service Ontario.

We are continuing to monitor updates issued by the various government agencies that regulate charities and non-profits to keep informed of the potential impacts that the pandemic may have on our clients.

We would be happy to answer any questions that you may have about regulatory compliance or any other matters involving COVID-19.

***For legal advice on issues arising from COVID-19, please contact your Torkin Manes lawyer. For more information about dealing with COVID-19, please visit our COVID-19 Resource Center.***

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