

COVID-19 RESOURCE FOR CHARITIES & NFPs

ANNUAL RETURN DEADLINE FOR FEDERAL CORPORATIONS EXTENDED DUE TO COVID-19

THURSDAY, APRIL 2, 2020

In response to the difficulties being faced by federally incorporated not-for-profit corporations, business corporations and cooperatives as a result of the COVID-19 pandemic, the Government of Canada published a notice on April 1, 2020 advising that the deadline for filing annual returns in accordance with applicable federal corporate statutes ordinarily due between February 1, 2020 and June 30, 2020 has now been extended until **September 30, 2020**. Normally, corporations are required to file their annual returns as a federally incorporated organisation within 60 days of their anniversary date.

For the full text of the notice from Corporations Canada, see below:

Corporations Canada extends annual return deadlines to September 30 for federal corporations during the COVID-19 outbreak

By law, every federally incorporated business, not-for-profit organization and cooperative has to file an annual return with Corporations Canada each year to remain active and comply with corporate statute requirements. Annual returns also ensure information in the [public database of federal corporations](#) is up to date so investors, consumers, and other stakeholders can make informed decisions about Canadian corporations.

In light of the COVID-19 outbreak, Corporations Canada is extending the annual return filing periods for federally incorporated businesses, not-for-profit organizations and cooperatives whose annual returns are normally due during this time.

New annual return deadlines

Federally incorporated businesses, not-for-profit organizations and cooperatives whose anniversary date is between February 1 and June 30 now have until **September 30, 2020** to file their annual return. Normally, corporations are required to file their annual return within 60 days of their anniversary date.

For Special Act corporations (subject to Part 19 of the *Canada Not-for-profit Corporations Act*), the annual return filing period is now from April 1 to **September 30, 2020**. This extends the normal filing period (April 1 to June 1) by three months. A Special Act corporation is a corporation created by a Special Act of Parliament that does not have any share capital (funds raised in exchange for shares).

Quickest way to file annual returns

Businesses and not-for-profit corporations:
file online using Corporations Canada's [Online Filing Centre](#).

Cooperatives:
[download Form 3022 online](#) and submit by email to
IC.corporationscanada.IC@canada.ca.

Special Act corporations:
[download Form 4033 online](#) and submit by email to
IC.corporationscanada.IC@canada.ca.

If you have any questions, please [contact us](#).

COVID-19 outbreak resources

[Resources for Canadian business: COVID-19](#)

To discuss how this may impact your charity or not-for-profit, call us toll-free at 1-877-942-0001 or email tcarter@carters.ca.