

Form 22-A
(Changes Concerning the Taxation Year-End)

The following form should be used to record changes concerning your corporate taxation year-end. When completed, please attach this form to Corporations Canada Form 22 - Annual Return and return it to:

Corporations Canada
Industry Canada
9th Floor, Jean Edmonds Tower South
Ottawa, Ontario K1A 0C8
Fax: (613) 941-4803

Corporation number: _____ - _

Corporation name: _____

Please check the box describing your situation:

- The corporation has received a specific authorization from the Canada Revenue Agency (CRA) allowing it to change its taxation year-end;
From: _____ / _____ to _____ / _____
Month Day Month Day
- The taxation year-end has been modified by the *Income Tax Act* due to an event, such as a merger of Canadian corporations or takeover of a corporation. (You are responsible for contacting CRA to confirm that these are the circumstances in your case.) The taxation year-end has been modified:
From: _____ / _____ to _____ / _____
Month Day Month Day
- The corporation ends its taxation year end on a chosen day of the week that is nearest to a certain day of the year (referred to as a 'floating year end'). This is not considered a change in taxation year end by the Canada Revenue Agency and so does not require its approval. For example, the corporation closes its books on the last Saturday in December in every year.
- The taxation year-end indicated on a previous Annual Return (Form 22) received by Corporations Canada was erroneously entered; the actual taxation year-end date is:
Date of taxation year-end: _____ / _____
Month Day

I certify that the above information is consistent with information on file with the Canada Revenue Agency.

Signature

Date

To learn more about the terms and conditions permitting changes concerning your taxation year-end, please consult Policy 10.5.1 - Changes concerning the taxation year-end on Corporations Canada's Website <http://corporationscanada.ic.gc.ca> under the heading "Forms, Policies, Fees and Legislation/Canada Business Corporations Act/Policies ».