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**CANADA COOPERATIVES ACT
FILING OF ANNUAL RETURNS**

Introduction

This policy outlines the position of the Director appointed under the *Canada Cooperatives Act* (Coop Act) with respect to certain provisions pertaining to the filing of a cooperative's Annual Return and is designed to assist cooperatives in filing their Annual Return. It does not in any way expand the powers of the Director, the cooperative or its members or creditors, beyond those powers that are conferred under the Coop Act.

Note also that this policy summarizes requirements under the Coop Act and the regulations. If there is a conflict, the provisions in the Coop Act and the regulations prevail. As with all statutes, the courts are responsible for the final interpretation of the Coop Act and its related provisions.

Coop Act Requirements

Section 374 of the Coop Act stipulates that every cooperative must send to the Director an annual return in the form, and on the date, that the Director fixes. Form 3022: Annual Return is the form fixed by the Director for sending the annual return. This form provides up-to-date information about your cooperative. It allows Corporations Canada to ensure that the cooperative complies with certain requirements of the Coop Act. Investors, consumers, financial institutions and many others also rely on this information. The Director may dissolve a cooperative that fails to file its Annual Return.

Deadline for filing Form 3022: Annual Return

Form 3022: Annual Return must be sent to the Director within the 60 days following a cooperative's anniversary date. Unlike the CBCA the date is fixed by the Director. The anniversary date is the date the cooperative was created or the date the corporation first came under Coop Act (e.g., the date of incorporation, continuance or amalgamation). The date is generally found at the bottom, right-hand corner of the cooperative's Certificate of Incorporation, Amalgamation or Continuance. You can also find your anniversary date on Corporations Canada's website at www.corporationscanada.ic.gc.ca (click on "Search for a Federal Corporation" in the left-hand menu on the homepage and enter your cooperative number or name in the appropriate box).

The information on Form 3022: Annual Return must reflect the cooperative's situation on the anniversary date.

How to File Form 3022: Annual Return

Form 3022: Annual Return can be sent to Corporations Canada through one of the following means:

	Address	Fees	Method of payment
E-MAIL	corporationscanada@ic.gc.ca Attach to your e-mail a completed Form 3022: Annual Return.	\$40	Credit card: (American Express [®] , MasterCard [®] or Visa [®])
FAX	613-941-4803	\$40	Credit card: (American Express [®] , MasterCard [®] or Visa [®])
MAIL	Corporations Canada Industry Canada Jean Edmonds Tower South 9 th floor Ottawa, Ontario K1A 0C8	\$40	Credit card: (American Express [®] , MasterCard [®] or Visa [®]) OR Cheque made out to the Receiver General for Canada.

Form 3022: Annual Return is available on Corporations Canada's website under the heading "Forms, policies, fees and legislation" or it may be obtained by calling the Client Services Section at 1-866-333-5556. Instructions appear on the form.

Five days after Corporations Canada receives your annual return, you may check on Corporations Canada's website (click on "Search for a Federal Corporation" in the left-hand menu on the homepage and enter your corporation number or name in the appropriate box) to ensure that the corporate data has been updated.

Additional Information and How to Reach Corporations Canada

For additional information on Corporations Canada's products and services, please visit the Corporations Canada website www.corporationscanada.ic.gc.ca or call our toll free number 1-866-333-5556.

You can also contact Corporations Canada at:

Client Services Section
Corporations Canada
Industry Canada
9th floor, Jean Edmonds Tower South
Ottawa, Ontario K1A 0C8
Toll free: 1-866-333-5556
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