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Date: Aug. 26, 2025

Introduction

Ontario condo corporations are <u>legally required</u> to file condo returns with CAO, as stated in the Condo Act. This guide provides step-by-step instructions to help you navigate the online filing process from start to finish and covers information you need to know before, during and after filing your corporation's return. The information that corporations file is used to calculate annual assessment fees that corporations must pay to CAO. Certain details are also made publicly available on CAO's <u>Condo Registry</u>.

Before Filing

Types of Returns

There are four types of returns:

- 1. **Annual return**: Filed annually by all corporations between Jan. 1 and March 31*
- 2. Transitional return: Filed only once by corporations created before Jan. 1, 2018
- 3. **Initial return**: Filed only once by corporations created on or after Jan 1. 2018, within 90 days of a corporation's registration.
- 4. **Turn-over return**: Filed by corporations within 90 days of a turn-over meeting being held on or after Jan. 1, 2018 a meeting where the developer transfers important documents and control of the corporation to a new owner-elected board after the developer sells a majority of the units.

^{*} Condo corporations created between this period must file an annual return within 90 days from registration.

Gather Required Information

- 1. Review <u>CAO's Condo Returns Information Checklist</u> to understand what is needed when filing a condo corporation's return.
- 2. Refer to the condo's declaration it includes key information needed about the corporation, including its:
 - Full legal name
 - Registration date with the Land Registry Office
 - Details on the number and type of units
- 3. Check the corporation's other corporate records for additional information, such as recent information certificates which provide the names and roles of the board's current directors.

Check for Accuracy and Completeness

- 1. Ensure all information entered in the return is accurate and complete. Knowingly providing false or misleading information is an offence under the Condo Act.
- 2. The most recent information about the condo corporation already provided to CAO will automatically appear in certain fields in the return. You can update or correct most of this information as needed.

First Time Filing

Condo corporations filing a condo return with CAO for the first time will need to file one of the two types of returns:

- 1. Initial return
- 2. Transitional return

After the corporation's first return is filed, it must file a return every year between Jan. 1 and March 31.

Filing Multiple Condo Returns

Sometimes you may need to file more than one condo return at the same time:

- If you are **filing** an **initial return** and **a turn-over meeting** has **already happened**, both the initial return and turn-over return will be filed together. After submitting, you can download both returns for the condo corporation's records.
- The CAO's online condo returns system will show you which returns are required based on the information you provide or the date you file.
- If the corporation has **more than one annual return to file**, each must be filed separately. You must pay the invoice for each return before the next one becomes available. Make sure all invoices are paid within 30 days of the issue date to avoid additional costs.

Ready to File

1. Visit CAO's website at thecao.ca. File a Return Condo Calendar Tool Condo Registry Director Training Tribunal Condo Forms Q Search Site ② CAO Portal FR Before You Buy Or Rent Condo Living Boards & Governance Issues & Dispute Resolution ABOUT CAO Engaging and empowering Ontario's condominium communities

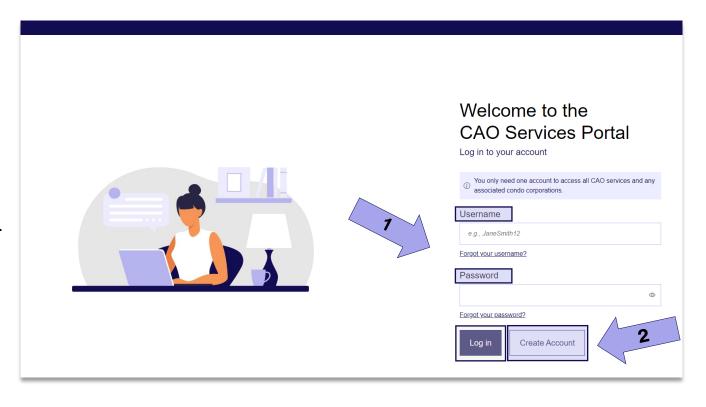
2. Click **CAO Portal** on the top right-hand corner of your screen.

Log in to CAO Account

- 1. Enter your **CAO**account credentials
 and click **Log in**.
- If you do not have a CAO account, click Create an Account and follow instructions.

Having issues with creating your account?

Check out our <u>Guide for</u>
<u>Creating Accounts and</u>
<u>Managing Profiles</u> or
<u>Contact CAO</u>.



CAO Services Portal

You are now logged into your CAO Services Portal where you can file condo returns or notices of change, make payments and more*.

1 Click File Returns & Notices of Change.

Here you can also do the following for all condo corporations linked to your CAO account:

- Review the corporation's information
- Look at previously filed returns or notices of change
- View invoices and payment history



CAO Services •

Guides and Resources

My Profile ❖

CAO SERVICES PORTAL

Contact Us



CAO Services Portal



Access Director Training *₹*

Complete director training and access your certificate of completion.



View Corporation Information **↗**

Review the contacts and details of a condo corporation you are associated with

View Returns History *↗*

View previously filed condo returns and



Welcome to the

CAO Services Portal

Here you can access director training, file a CAT

case, file your returns, pay an invoice and more.

Access Tribunal 7

File a new case, join a case, or access an existing case.



View Invoices & Make Payments *↗*

View invoices, make a payment, or review payment history.



File Returns & Notices of

File returns and notices of change if information filed in the return has changed.



Corporation Surveys *₹*

Complete surveys and review previous survey responses.



notices of change

Redeem the CAO code to join a new condo corporation.

CAO Condo Returns Guide

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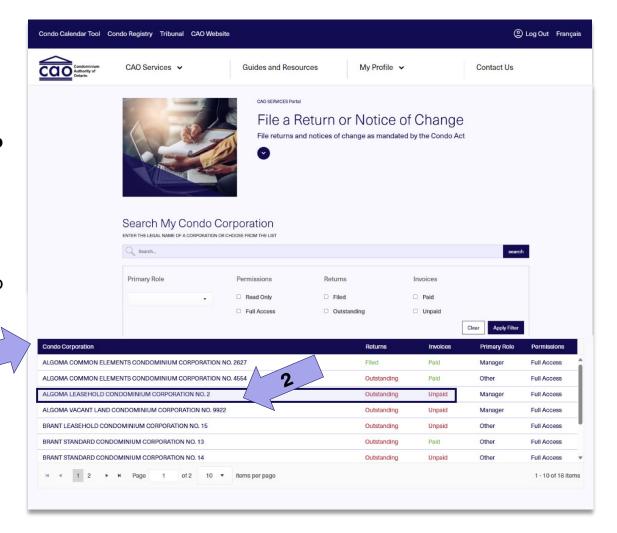
^{*} The ability to complete certain activities, like filing returns, will be restricted based on a contact's access permissions.

Select your Condo Corporation

 Review the list of condo corporations and identify those with outstanding returns.

You can also use **Search My Condo Corporation** if you are responsible for filing returns for several corporations.

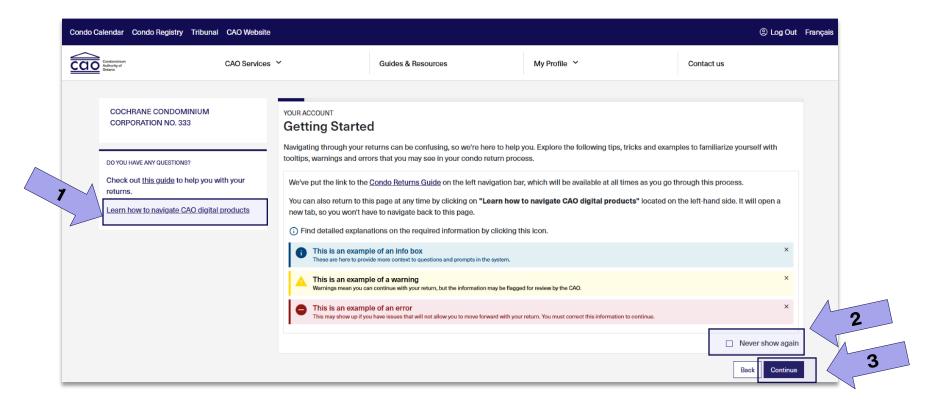
2. Click on the **corporation name** to start the return filing process.



Step 1: Getting Started

The Getting Started page has information on how to navigate CAO's condo returns filing system.

- 1. Click on **Learn how to navigate CAO digital products** to view this page in a new tab.
- 2. To stop this page from appearing again for the selected condo corporation's account, select the box next to **Never show again** in the bottom-left corner.
- Click Continue.



Step 2: General and Operational Information

2.1 Basic Information

This page contains **Read-Only Data** about the condo
corporation from information
that already has been collected
or provided to CAO.

- Click **Yes** or **No** to indicate whether the corporation is registered as a <u>phased</u> <u>corporation</u>*.
- Enter the corporation's Operating Name. If none, enter N/A.



- 3. Enter the **Name of Declarant** the individual or corporation that registered the declaration with the Land Registry Office. This is found in the corporation's declaration.
- 4. Start entering the corporation's **Municipal Address**** using CAO's address lookup and select the **correct address***** from those automatically generated by the returns filing system. If the address does not appear in the results, click **Address not found** and enter the address manually.

^{*} Indicating registration as a phased corporation only applies to standard condo corporations.

^{**} Vacant land and common elements condo corporations must indicate if there is a municipal address. If none, answer No, and if Yes, enter the address.

^{***} For corporations with more than one municipal address, enter the first listed in the declaration or other corporate documents or records.

5. Enter the total number of **municipal addresses*** the corporation has – typically found in the corporation's declaration.



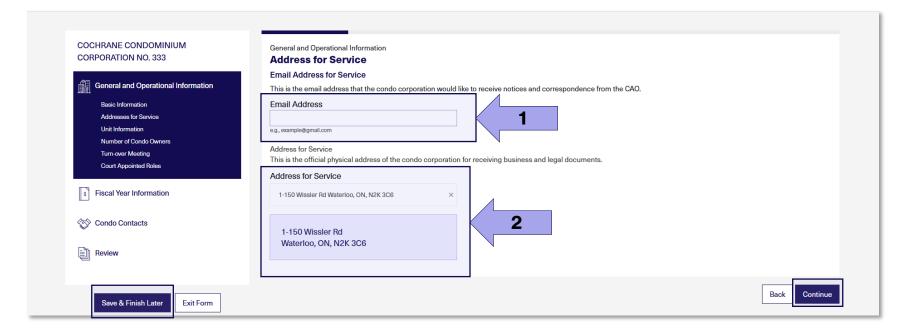
Note: Municipal addresses entered and submitted in a condo return can only be changed or updated by submitting a <u>Special Notice of Change</u> to CAO.

6. Click **Save & Continue** to proceed.

^{*} For vacant land and common elements condo corporations, the number of municipal addresses can only be entered if the condo corporation has reported a municipal address in the previous question.

2.2 Addresses for Service

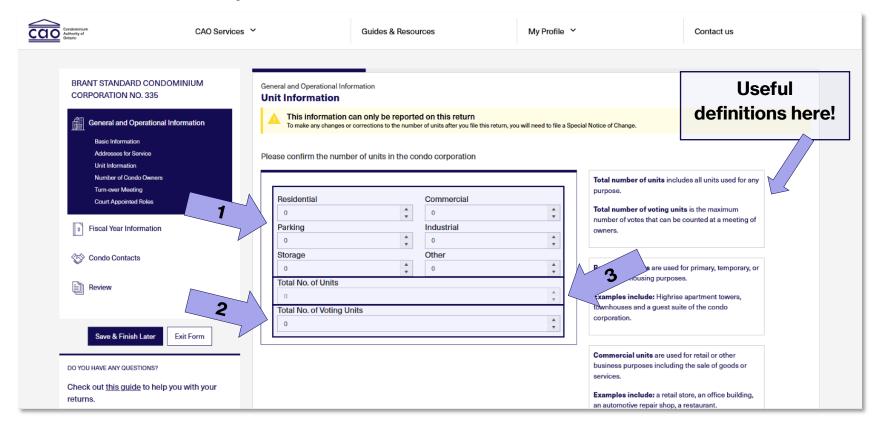
- 1. Enter the condo corporation's **Email Address for Service*** the email address the corporation prefers to receive notices and updates from CAO.
- 2. Enter and select the corporation's Address for Service the official physical address for receiving business and legal documents. Enter the service address using CAO's address lookup and select the correct address from those automatically generated. If the address does not appear in the results, click Address not found and enter the address manually. This may be different than the municipal address.
- 3. Click Save & Continue to proceed.



^{*} Any email address entered here will remain private and will not be made public.

2.3 Unit Information

2.3.1 Standard Condo Corporations



- 1. Enter the **Total Number** for each unit type*.
- 2. Enter the **Total Number of Voting Units**** in the corporation.
- 3. The **Total Number of Units** will automatically calculate based on values entered in 1 and 2.
- 4. Click Save & Continue to proceed.

^{*} Unit totals for each type should be listed in the condo's declaration.

^{**} The number of voting units is used to calculate the condo's assessment fee.

2.3.2 Phased Condo Corporations



Standard condo corporations registered as phased condos **must** add the same unit information listed above in section 2.3.1 for each registered phase.

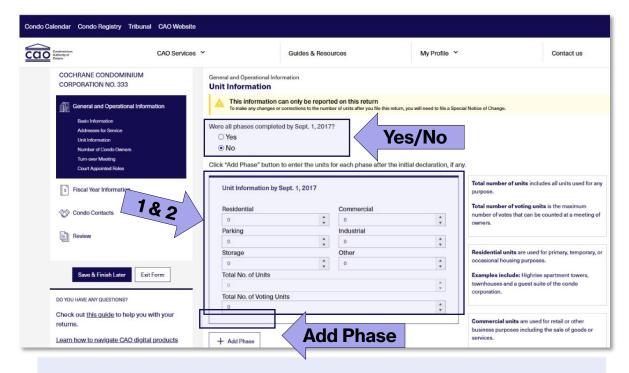
If all phases <u>were not</u> completed by Sept. 1, 2017:

1. Click **No** and enter the current unit information as it appears in the declaration.

If there is more than one phase, click **Add Phase** to enter unit information for each subsequent phase that was registered.

If all phases <u>were</u> completed by Sept. 1, 2017:

- 2. Click Yes you must provide the final unit total for all completed phases and cannot add multiple phases.
- 3. Click Save & Continue to proceed.

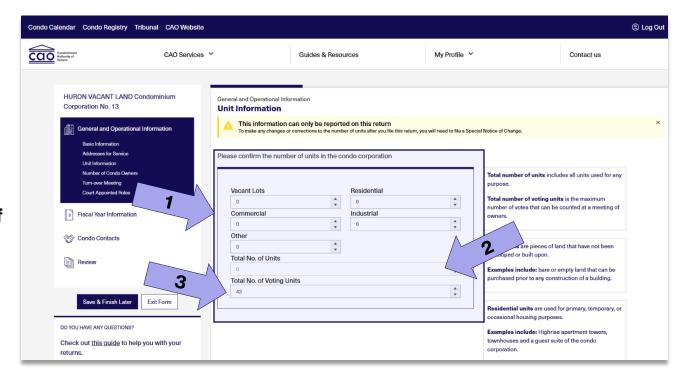


Incomplete or Planned Phases

Unregistered phases in development or planned future phases cannot be added to your condo return. A <u>Special Notice of Change</u> must be submitted to CAO when these phases are completed.

2.3.3 Vacant Land Condo Corporations

- Enter the Total Number for each Unit Type*.
- 2. The **Total Number of Units** will automatically calculate based on values entered in 1 and 2.
- 3. Enter the **Total Number of Voting Units** in the corporation.
- 4. Click **Save & Continue** to proceed.

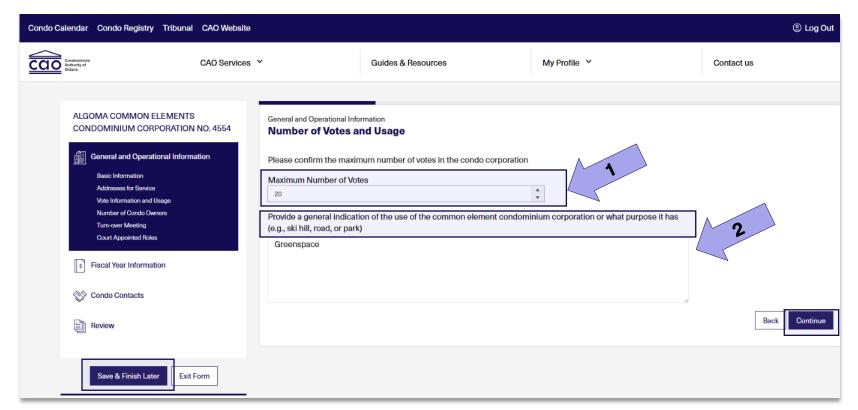


^{*} Unit totals for each type and the total of overall units should be listed in the condo's declaration.

^{**} The number of voting units is used to calculate the condo's assessment fee.

2.3.4 Common Elements Condo Corporations

- 1. Enter the **Maximum Number of Votes*** that can be cast at an owners' meeting.
- 2. Provide a **general description** of the **use** of the common element corporation or its **purpose** e.g., golf course, ski hill, road, etc.
- 3. Click Save & Continue to proceed.

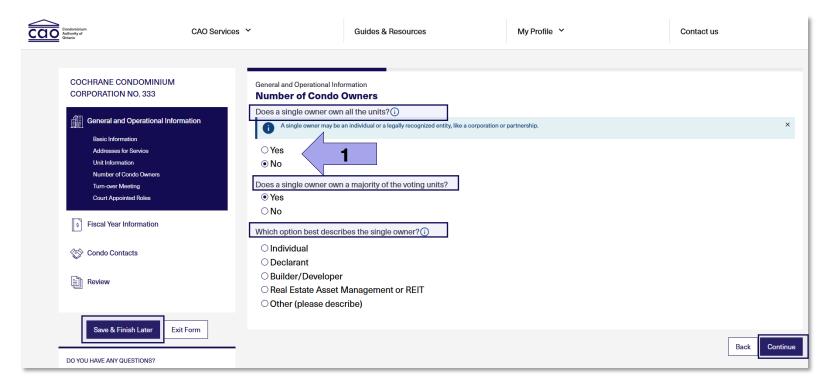


^{*} The maximum number of votes is used to calculate the condo corporation's assessment fee.

2.4 Number of Condo Owners

- 1. Confirm whether all or the majority of the condo corporation's voting units are owned by a single owner an individual or legal entity, like a business corporation:
 - i. **Yes**: confirm whether a single owner owns either all or the majority of the voting units, the full name of the single owner and select the option that best describes them.
- Click on the tool tip icon for more information on what each question means.

ii. No: Click Save & Continue to proceed.

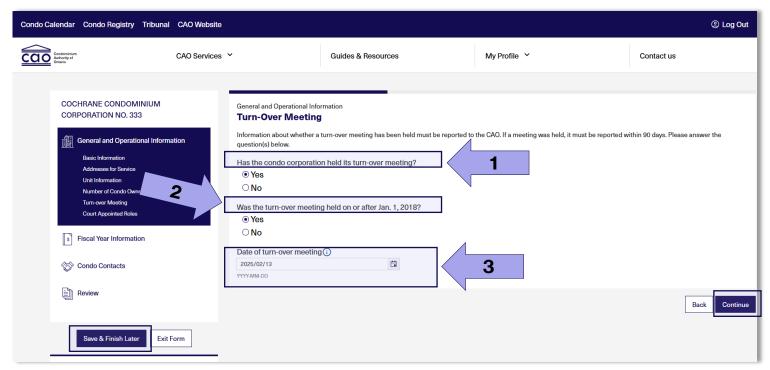


^{*} For common elements condo corporations, indicate if a single owner is entitled to cast all or the majority of votes at an owners' meeting.

2.5 Turn-over Meeting

A condo corporation must hold a turn-over meeting when the developer no longer owns the majority of units. At the meeting, owners elect a new board of directors and the developer hands over key corporation documents to the new condo board.

- 1. Confirm whether the corporation has held its **turn-over meeting**.
- 2. If yes, confirm when the turn-over meeting was held and whether it took place either:
 - a. **before** Jan. 1, 2018
 - b. **on or after** Jan. 1, 2018
- 3. Enter the date of turn-over meeting if held on or after Jan. 1, 2018.

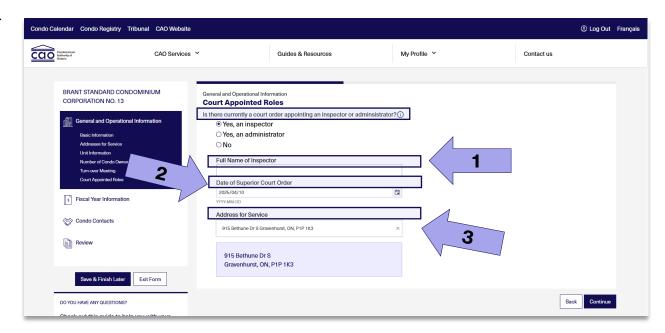


2.6 Court Appointed Roles

Indicate if the Ontario Superior Court of Justice has issued an order appointing an inspector or administrator.

Yes:

- Enter the inspector's or administrator's full name as found in the court order.
- Enter the date of the court order using the calendar icon or enter manually.



- 3. Enter the inspector's or administrator's **service address**:
 - Use CAO's address lookup and select the correct address from those automatically generated by CAO's return filing system.
 - If the address does not appear in the results, click Address not found and enter the address manually.

No:

1. Click Save & Continue to proceed.

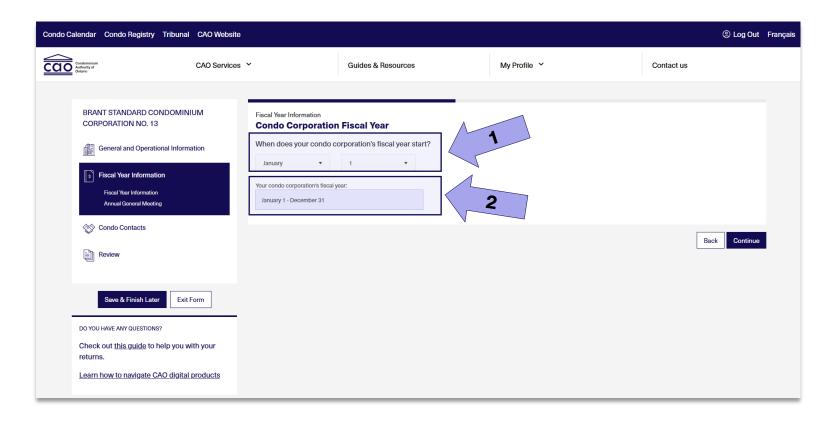
Step 3: Fiscal Year Information

3.1 Condo Corporation Fiscal Year

A fiscal year is the 12-month period that a condo corporation uses for financial purposes.

1. Enter the **start date** of the corporation's fiscal year using the drop-down menus.

The **corporation's fiscal year** is automatically calculated based on the start date entered.



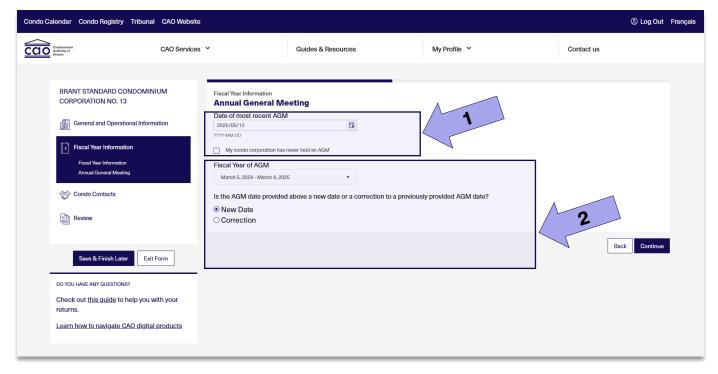
3.2 Annual General Meeting

1. Enter the **date** of the corporation's **most recent** AGM using the calendar icon or enter it manually.

Condo corporations who have never held an AGM:

- Click the box next to My condo corporation has never held an AGM
- 2. Confirm the fiscal year of the AGM and if the AGM date provided above is a **new date** or **correction** to a date previously reported in a return or notice of change.

Condo corporations are required to hold an annual general meeting within 3 months of registration and then annually within 6 months of the end of each fiscal year.

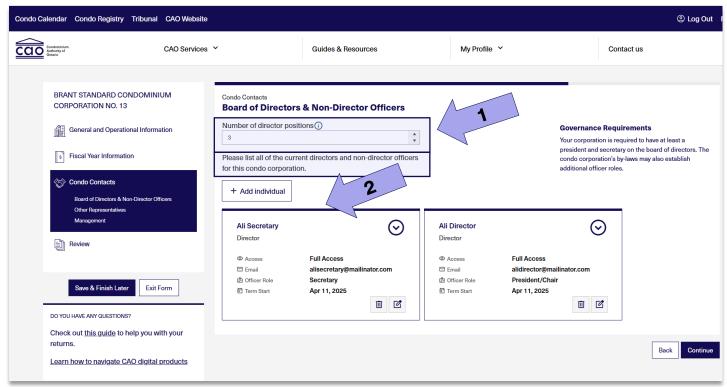


Step 4: Condo Contacts

4.1 Board of Directors and Non-Director Officers

- Enter the total number of director positions for your condo corporation including both filled and vacant positions.
- 2. List all **current directors** and **non-director officers** for this corporation, including names, emails, access permissions, officer roles, if any, and term start dates:

Your corporation is **required** to have at least three director positions on the board and must have **a president and secretary**. The condo's bylaws may also establish additional director positions and officer roles.



- i. Click **Add Individual** to add a director or non-director officer and their details.
- ii. Click the **edit button** to **update** details for an existing director or non-director officer. You will not be able to update the access permissions for an existing individual.
- iii. Click the **delete button** to **remove** a director or non-director officer that is no longer associated with the condo corporation.

Note:

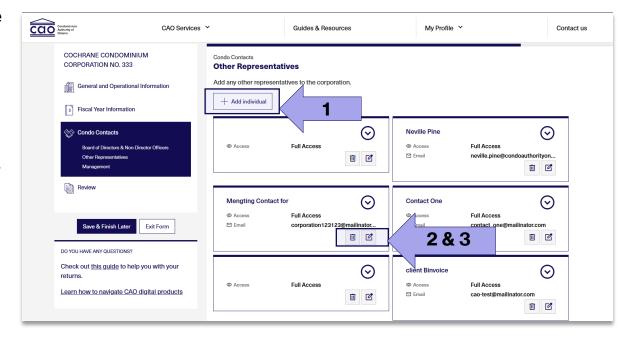
- Directors assigned the **roles of president or secretary** will automatically be assigned **full access** which cannot be changed.
- Access permissions cannot be changed for an existing contact. You will need to delete the contact and add them again to make to change access.

4.2 Other Representatives

A condo corporation may have other representatives who need access to the corporation's profile but are not directors or non-directors.

For example, lawyers or accountants who need to view returns or make payments on the corporation's behalf.

 Click Add Individual to enter details for a new representative, including first and last name, role and access permissions.



If the individual you are adding already **has a CAO account**, the details entered **must exactly match** their account information.

If the individual doesn't have a CAO account, add them using their preferred name and email address.

- 2. Click the **edit button** to update **access** permissions of an **existing contact.** To make a change to the existing contact's name or email address, delete the contact then add them back with the correct information.
- 3. Click the **delete button** to remove an existing contact from the corporation's profile.

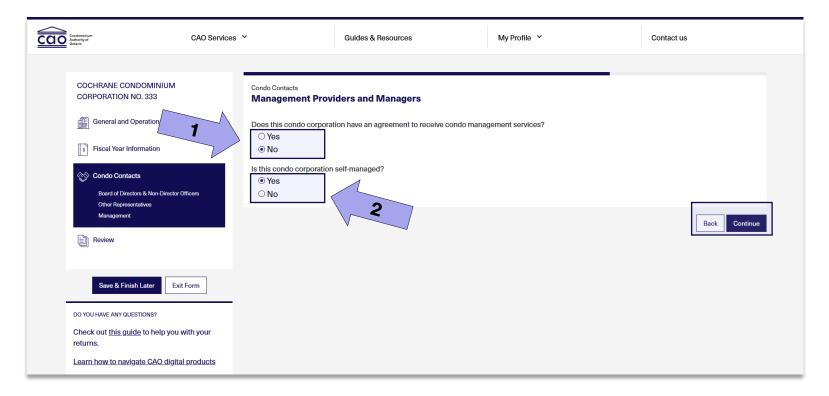
4.3 Management

This section requires you to indicate whether the condo corporation is self-managed or managed by a licensed condo manager or management provider.

1. Indicate whether the condo corporation has an agreement to receive condo management services. This follow up question will only appear when **No** is selected for the first question.

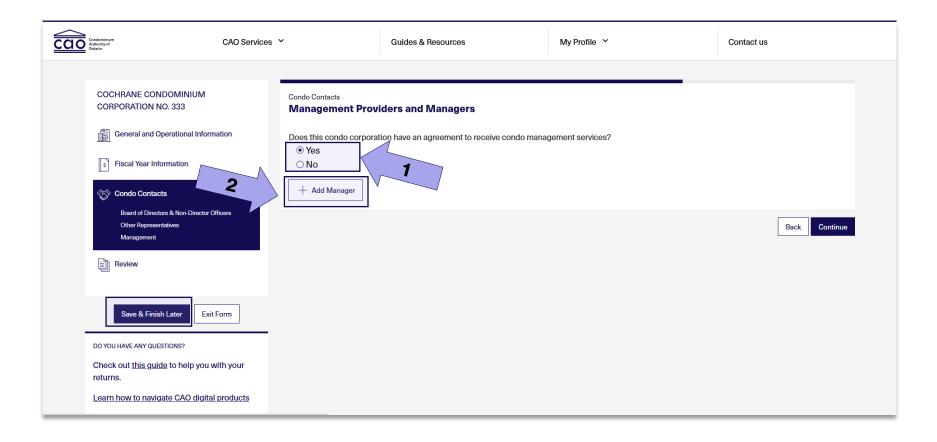
4.3.1 Self-Managed Condo Corporations

2. You will need to indicate if the condo corporation is **self-managed** by selecting **Yes**.



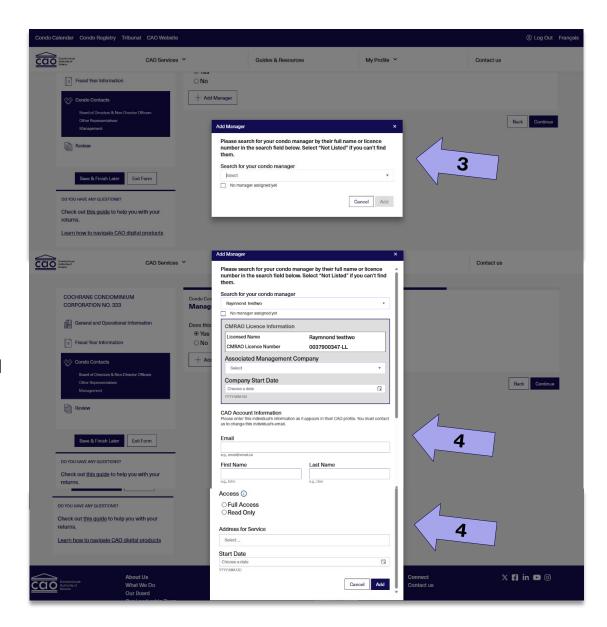
4.3.2 Managed by a Provider and Manager

1. Select **Yes** if your condo corporation receives professional condo management services.



2. Click **Add Manager**. A pop-up window will appear.

- Search for your condo manager by their full name or licence number. Select Not Listed if their name cannot be found.
- 4. Enter the manager's CAO Account information, including their email, first and last name, access permissions, address for service and start date.
- Once all the information is correctly entered, click Add Contact.
- 6. Click **Save & Continue** to proceed.

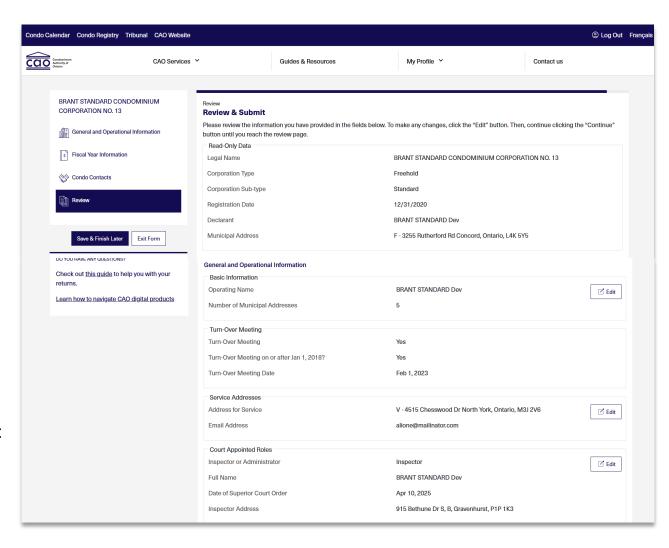


Step 5: Review and Submit

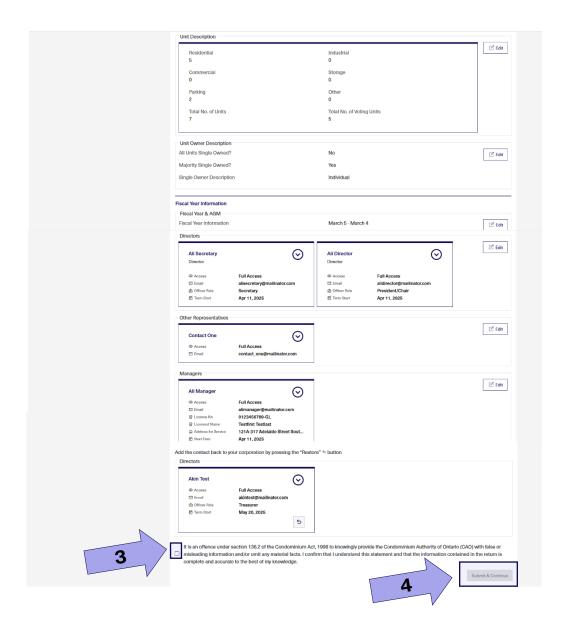
You are almost ready to submit this condo corporation's return with CAO!

5.1 Review Information

- Carefully review the information you entered throughout each section of the return to ensure accuracy.
- 2. To make any changes or corrections to information, click the **edit button Ledit** .



- 3. After you have carefully reviewed and confirmed that all information is accurate, read and ensure you understand the statement.
- 4. When ready, select the checkbox and click **Submit & Continue**.

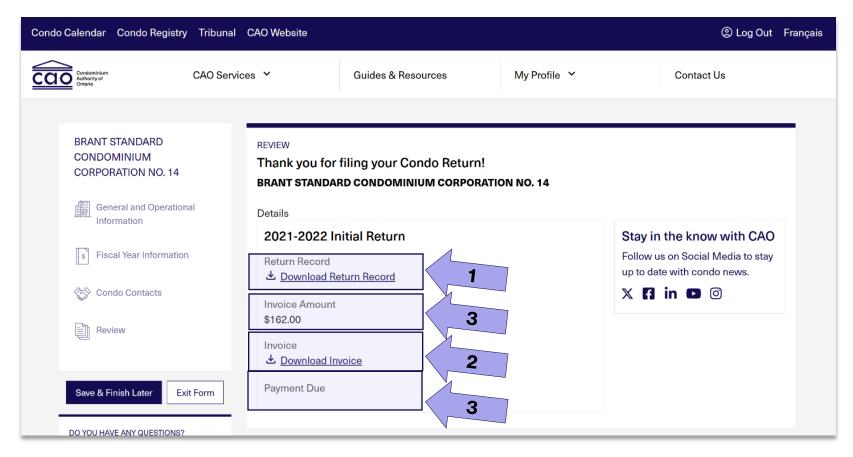


5.2 Confirmation of Submitted Condo Return

Your corporation's condo return is now submitted with CAO. You will see a confirmation and thank you message confirming that the return is submitted.

Here you can:

- 1. Download a copy of the **return** for your corporation's records.
- 2. Download your corporation's invoice, which includes the annual assessment fee owed to CAO.
- 3. View the **invoice amount** and **payment due date**.



Step 6: After Filing

Condo corporations must keep records, including all condo returns filed with CAO. These records can be requested by owners, so it's important to know how to access them through CAO's filing system.

6.1 Access & Save Records

You can access PDF copies of your condo corporation's **filed returns and notices of change** through your CAO Account.

Once logged into the CAO Services Portal:

1. Click View Returns History



CAO SERVICES PORTAL

My Profile •

Welcome to the CAO Services Portal

Here you can access director training, file a CAT case, file your returns, pay an invoice and more.

Contact Us



CAO Services Portal



Access Director Training **↗**

Complete director training and access your certificate of completion.



Guides and Resources

Review the contacts and details of a condo corporation you are associated with.



File a new case, join a case, or access an existing case.



File Returns & Notices of Change *>* □

File returns and notices of change if information filed in the return has changed.



View Returns History *↗*

View previously filed condo returns and notices of change.



View Invoices & Make Payments *↗*

View invoices, make a payment, or review payment history.



Corporation Surveys *↗*

Complete surveys and review previous survey responses.



Redeem Invitation **↗**

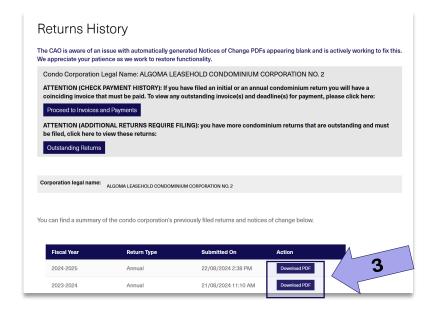
Redeem the CAO code to join a new condo corporation.



2. Select the **condo corporation** from the list.

In this list, you'll see which invoices are paid or unpaid and which returns have been filed or are outstanding.

 Select the condo return or notice of change and click **Download PDF**.
 You can also use the search function and filters to narrow down your search results.







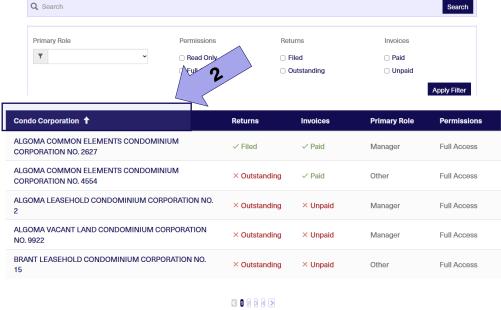
Returns History

View previously filed condo returns and notices of change.



Search My Condo Corporation

ENTER THE LEGAL NAME OF A CORPORATION OR CHOOSE FROM THE LIST



*Note: There are two types of permissions to access information

- 1. Read Only User can view a condo corporation's information and contacts, returns history, invoices, and survey history.
- Full Access User has all the 'read only' permissions, can make changes to a condo corporation by filing a return or notice of change, and can pay invoices.

Once the PDF is open:

- 4. **Download PDF**: Click the save button to save the document to a preferred location on your device.
- 5. **Print PDF**: Press the printer button **a**.



6.2 View & Pay Assessment Fee Invoice

Read <u>CAO's Online Payments Guide</u> for step-by-step instructions on how to **view** your condo corporation's **invoices** and **pay** any **assessment invoices** or **fees** through the CAO's My Services Portal.

All fees must be paid by the payment due date, or the corporation will be charged a late payment fee plus any additional interest.

Appendix A: Information Needed to File Returns

General and Operational Information

- Full legal name of the condo corporation
- Condo corporation operating name, if any
- Date condo corporation was registered at the Land Registry Office
- Name of the declarant
- Type of condo corporation: freehold or leasehold
- Sub-type of condo corporation: standard, common elements, vacant land or phased
- Total number of units and total number of voting units, including the use of the units
- For phased condo corporations, for each phase registered after Sept. 1, 2017:
 - Date phase registered
- For common elements condo corporations, the use or purpose of the common elements
- Municipal address of the condo corporation, if the condo corporation has one
- Email address and address for service for the condo corporation
- Number of condo owners: whether a single owner owns all or majority of the voting units
 - For common elements condo corporations: whether a single owner is entitled to cast all votes or a majority of votes at an owners' meeting.
- Turn-over meeting date, if held on or after Jan. 1, 2018
- Court appointed inspector or administrator, i.e., name of inspector or administrator, date of appointment and address for service

Fiscal Year

- Condo corporation fiscal year
- Date of last annual general meeting
- Fiscal year of the annual general meeting

Condo Contacts

- Board of directors and non-director officers
 - For each director on the board:
 - Email address
 - First and last name
 - Officer role, if any
 - Additional officer role
 - Term start date
 - Whether the director or non-director officer has full access or read-only permissions
- Total number of board positions

Condo Management Provider and Manager Condominium Management Company (if applicable)

- CMRAO licensed name
- CMRAO licence number
- Address for service
- Contract start date

• Condominium manager (if applicable)

- CMRAO licensed name
- CMRAO licence number
- Associated management company
- o CAO account information: first name, last name, and email address
- Whether the condominium manager has full access or read-only permissions
- o Address for service
- Manager's start date

• Other representatives (if applicable)

- o First name and last name
- Email address
- o Role
- Whether the other representative has full access or read-only permissions