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# Where to send your corporation income tax (T2) return

Most corporations with gross revenues in excess of \$1 million are required to Internet file their [T2 Corporation Income Tax Return](#) using CRA approved commercial software. See [Mandatory Internet Filing](#) for more information.

If you are Internet filing, go to [Corporation Internet Filing](#).

Where you file your paper return depends on where the corporation is located.

## Resident corporations

Corporations served by tax services offices in:	Send your return to the following tax centre:
Alberta, Manitoba, Northwest Territories, London, Saskatoon, Thunder Bay, and Windsor	Winnipeg Tax Centre 66 Stapon Road Winnipeg MB R3C 3M2
Toronto Centre, Toronto East, Toronto North, Toronto West, and Sudbury (Sudbury/Nickel Belt only*)	Sudbury Tax Centre Post Office Box 20000, Station A Sudbury ON P3A 5C1

British Columbia, New Brunswick, Newfoundland and Labrador, Nova Scotia, Prince Edward Island, Quebec, Nunavut, Yukon, Belleville, Hamilton, Kingston, Kitchener/Waterloo, Ottawa, Peterborough, Regina, St. Catharines, and Sudbury (North-Eastern Ontario only\*\*)

Prince  
Edward  
Island Tax  
Centre  
275 Pope  
Road  
Summerside  
PE C1N  
6A2

\* Sudbury/Nickel Belt areas includes all postal codes beginning with P3A, P3B, P3C, P3E, P3G, P3L, P3N, P3P, P3Y, and all postal codes beginning with P0M and ending with 1A0, 1B0, 1A0, 1E0, 1H0, 1J0, 1K0, 1L0, 1M0, 1N0, 1P0, 1R0, 1S0, 1T0, 1V0, 1W0, 1Y0, 2C0, 2E0, 2M0, 2R0, 2S0, 2X0, 2Y0, 3A0, 3B0, 3C0, 3E0 and 3H0.

\*\* North-Eastern Ontario includes all areas outside of Sudbury/Nickel Belt that are served by the Sudbury Tax Services Office.

## Non-resident corporations

The Sudbury Tax Centre assesses and reassesses returns that non-resident corporations file. If the corporation is non-resident, send the returns and related correspondence to:

Sudbury Tax Centre  
Post Office Box 20000, Station A  
Sudbury ON P3A 5C1  
Canada

If you have questions about non-resident returns, see [Businesses - International and Non-resident Taxes](#) or [International tax and non-resident enquiries](#).

## Forms and publications

- [T2 Corporation Income Tax Guide \(T4012\)](#)
- [T2 Corporation Income Tax Return](#)
- [T2 Short Return](#)

## Related topic

- [Corporation income tax \(T2\) return](#)

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