

When you incorporate federally, **you must...**

Take Note:

These obligations are all required by the CBCA. The Director appointed under the CBCA has the power to dissolve any corporation that defaults for a period of one year in sending any fee, notice or document required by the CBCA. Dissolution terminates the existence of a corporation and can have serious legal repercussions.

Visit www.corporationscanada.ic.gc.ca or contact us at:

HEADQUARTERS
Corporations Canada
Jean Edmonds Building
South Tower, 9th floor
365 Laurier Avenue West
Ottawa, Ontario K1A 0C8

Client Services Unit:
Tel.: 613-941-9042 (Ottawa region)
Fax: 613-941-4803
Toll-free: 1-866-333-5556

OBTAINING THE FORMS

All forms are available, free of charge, from Corporations Canada:

- Online: www.corporationscanada.ic.gc.ca
- Call us at 1-866-333-5556

FILING THE FORMS

- Online: www.corporationscanada.ic.gc.ca
- By Fax: 613-941-4803
- By Mail: Corporations Canada
Jean Edmonds Building
South Tower, 9th floor
365 Laurier Avenue West
Ottawa, Ontario K1A 0C8



Keep Your Articles Up-to-Date

Your articles set out basic information about your corporation which is also made available to the public through our website. **You are required to amend your articles if you make changes to this information.**

These changes include:

- changing your corporate name;
- changing the province or territory in which your registered office is located;
- changing the minimum or maximum number of directors;
- adding restrictions on the transfer of shares;
- modifying the restrictions on the business the corporation may carry on; and
- many others.

WHAT	Filing Articles of Amendment
WHEN	As soon as the amendment has been adopted
HOW	File online at www.corporationscanada.ic.gc.ca or Mail or fax us your completed Articles of Amendment (Form 4)
FEE	\$200 for a Certificate of Amendment

HELPFUL TIP:

To see the public information about your corporation, visit our website at: www.corporationscanada.ic.gc.ca

Report Changes Regarding Directors

The directors of your corporation have the power and the duty to manage the business and affairs of the corporation. As a result, interested stakeholders have a right to know who the current directors are and where they can be reached. **You are required to report changes regarding directors.**

These changes include:

- the election of a new director;
- the resignation or removal of a director; and
- any change in the residential address of a current director.

WHAT	Filing Changes Regarding Directors
WHEN	Within 15 days of the change or, in the case of a change to a director's residential address, within 15 days of being notified of the change
HOW	File online at www.corporationscanada.ic.gc.ca or Mail or fax us your completed Changes Regarding Directors (Form 6)
FEE	No fee

REMEMBER:

- **At least 25% of the directors must be Canadian residents.**
- **The number of directors must be the same as the fixed number or within the minimum/maximum number of directors that is set out in the articles of your corporation. If the number of directors differs from the fixed number or is not within the minimum/maximum number in the articles of your corporation, you must first update your articles.**

Report Any Change of Registered Office Address

Your registered office address is the official address for communicating with your corporation. You may provide a mailing address that is different from your registered office address if you prefer that unofficial documentation be sent somewhere else. **You are required to report any change of registered office address.**

WHAT	Filing Change of Registered Office Address
WHEN	Within 15 days of the change
HOW	File online at www.corporationscanada.ic.gc.ca or Mail or fax us your completed Change of Registered Office Address (Form 3)
FEE	No fee

Consumers, investors and others rely on this address. Corporations Canada also sends regular notices to remind your corporation to file its Annual Returns. Without an up-to-date address you may soon find your corporation to be in a non-compliant status.

REMEMBER:

- **Your registered office address cannot be a post office box.**
- **Your registered office address must be within the province or territory that is set out in the articles of your corporation. Therefore, if your registered office address changes to a place outside of the province or territory that is set out in the articles, you must first update your articles. (see Keep Your Articles Up-to-Date)**

File an Annual Return Every Year

This is not your tax return. This is your corporate Annual Return which provides up-to-date information about your corporation. This information is then made available to the public through our website. Investors, consumers, financial institutions and many others rely on this information. **You are required to file your Annual Return every year.**

WHAT	Filing an Annual Return
WHEN	Within the 60 days following the corporation's anniversary date ¹
HOW	File online at www.corporationscanada.ic.gc.ca or Mail or fax us your completed Annual Return (Form 22)
FEE	\$20 if you file online or \$40 if you file by paper

¹ The date the corporation was incorporated, amalgamated or continued under the CBCA. This date can be found on the certificate issued to the corporation or on the Corporations Canada website.

On your Annual Return form, you must provide the date of your last annual meeting of shareholders. The CBCA requires all corporations to hold annual meetings of shareholders to allow shareholders to obtain information and make decisions about the corporation's business.

HELPFUL TIP:

For corporations with only one or a few shareholders, it may be more practical to use a written resolution rather than to hold a formal meeting. A written resolution is a written record, signed by all of the shareholders entitled to vote. The date of the written resolution should be provided on your Annual Return.

