



**CBCA**

Canada Business Corporations Act

## Keeping Your Corporation in Good Standing

### Your Reporting Obligations under the CBCA



**When you incorporate federally, you must:**

**File an Annual Return Every Year**

reference: section 263 of the CBCA

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 your corporation's anniversary date <sup>1</sup>
How	<ul style="list-style-type: none"> <li>File online at <a href="http://www.corporationscanada.ic.gc.ca">www.corporationscanada.ic.gc.ca</a>; or</li> <li>Mail or fax us your completed Annual Return (Form 22)</li> </ul>
Fee	\$20 if you file online OR \$40 if you file by paper

<sup>1</sup> The anniversary date is the date your corporation was created or the date your corporation first came under the jurisdiction of the CBCA.

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.

**Report any Change of Registered Office Address**

reference: section 19 of the CBCA

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	<ul style="list-style-type: none"> <li>File online at <a href="http://www.corporationscanada.ic.gc.ca">www.corporationscanada.ic.gc.ca</a>; or</li> <li>Mail or fax us your completed Change of Registered Office Address (Form 3)</li> </ul>
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).

**Report Changes Regarding Directors**

reference: section 113 of the CBCA

The directors of your corporation have the power and the duty to manage the business and the 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	<ul style="list-style-type: none"> <li>File online at <a href="http://www.corporationscanada.ic.gc.ca">www.corporationscanada.ic.gc.ca</a>; or</li> <li>Mail or fax us your completed Changes Regarding Directors (Form 6)</li> </ul>
Fee	No fee

**REMEMBER:**

- At least 25% of the directors must be Canadian residents.
- The number of directors must be within the minimum/maximum number of directors that is set out in the articles of your corporation. If the number of directors is different from the minimum/maximum set out in the articles of your corporation, you must first update your articles (see Keep Your Articles Up-to-Date).



**HELPFUL TIP:**

To see the public information about your corporation, visit our website at [www.corporationscanada.ic.gc.ca](http://www.corporationscanada.ic.gc.ca).



**Keep Your Articles Up-to-Date**

reference: subsections 27(4) and 177(1) of the CBCA

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 your corporation may carry on; and
- many others.

What	Filing Articles of Amendment
When	As soon as the amendment has been adopted
How	<ul style="list-style-type: none"> <li>File online at <a href="http://www.corporationscanada.ic.gc.ca">www.corporationscanada.ic.gc.ca</a>; or</li> <li>Mail or fax us your completed Articles of Amendment (Form 4)</li> </ul>
Fee	\$200 for a Certificate of Amendment

**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.*

**Obtaining the Forms**

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

- Online at [www.corporationscanada.ic.gc.ca](http://www.corporationscanada.ic.gc.ca)
- Call us at 1-866-333-5556 or at one of our Regional Offices

**Filing the Forms**

- Online: [www.corporationscanada.ic.gc.ca](http://www.corporationscanada.ic.gc.ca)
- By Fax: 613-941-0999
- By Mail: Corporations Canada  
9th Floor, Jean Edmonds Tower South  
365 Laurier Avenue West  
Ottawa ON K1A 0C8
- At one of our Regional Offices



**For Further Information**

Visit our website at: [www.corporationscanada.ic.gc.ca](http://www.corporationscanada.ic.gc.ca) or contact us at:

**Headquarters**

9th Floor, Jean Edmonds Tower South  
365 Laurier Avenue West  
Ottawa ON K1A 0C8  
Client Services Unit:  
Tel.: 613-941-9042 (Ottawa region)  
Fax: 613-941-0999  
Toll-free: 1-866-333-5556

**Regional Offices**

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