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New Year's Resolution For Federal Not-For-Profit Corporations: Know Your Corporate Reporting Obligations

All federal not-for-profit corporations should now be governed by the *Canada Not-for-profit Corporations Act* (the "CNCA"). As we begin a new year, we want to take this opportunity to remind these corporations of various corporate reporting obligations by providing the following checklist:

Annual Filings

Have you filed your Form 4022 - Annual Return with Corporations Canada?

It must be filed annually within the 60 day period following the anniversary date of your incorporation or continuance under the CNCA

Do you operate in provinces and territories of Canada other than Ontario?

If so, you will need to consider the annual filing requirements in the applicable provinces and territories

Are you a registered charity?

If so, you must file a T3010 – Registered Charity Information Return and your financial statements with the Canada Revenue Agency within 6 months of every year end [*** **Make sure your T1235 Directors Worksheet agrees with your corporate records or check with legal counsel** ***]

Are you a soliciting corporation under the CNCA (i.e., did you receive public donations or government grants in excess of \$10,000 in one of the last 3 years)?

If so, you must file your financial statements and public accountants report (if applicable) with Corporations Canada at least 21 days before

your annual members' meeting or as soon as possible after a written resolution of your members' is signed [***
You must hold an annual members' meeting within 18 months of incorporation and subsequently within 15 months of the last one and within 6 months of your year-end ***]

Changes to Directors and Officers

Has there been a change to one or more of your directors?

If so, you must file a Form 4006 – Changes Regarding Directors with Corporations Canada within 15 days of the change

Has there been a change to the address of one or more of your directors?

If so, you must file a Form 4006 – Changes Regarding Directors with Corporations Canada within 15 days of being notified of the change

Are you a charity that operates in Ontario?

If so, you must notify the Office of the Public Guardian and Trustee of any change to your directors and officers (or their addresses)

Registered Office and Other Operations

Do you operate in Ontario?

If so, you must file a Form 2 – Initial Notice and your Certificate of Incorporation or Continuance with the Ministry of Government and Consumer Services within 60 days of commencing operations in Ontario

Are you a registered charity that operates in Ontario?

If so, you must notify the Office of the Public Guardian and Trustee of your address in Ontario

Have you changed your registered office address?

If so, you must file a Form 4003 – Change of Registered Office Address with Corporations Canada for the change to be effective

Have you changed your address in Ontario?

If so, you must file a Form 2 – Notice of Change with the Ministry of Government and Consumer Services within 15 days of the change

Are you a registered charity that has changed its registered office, telephone number, fax number or contact person?

If so, you must notify the Canada Revenue Agency of the change

Are you a registered charity that has changed its address in Ontario?

If so, you must notify the Office of the Public Guardian and Trustee of the change

Do you operate or intend to operate in provinces and territories of Canada other than Ontario?

If so, you will need to consider the additional filing requirements in the applicable provinces and territories

By-laws

Have you filed your by-laws with Corporations Canada?

You must file a copy of your by-laws with Corporations Canada within 12 months of confirmation by your members

Have you changed your by-laws?

You must file a copy of your amended by-laws with Corporations Canada within 12 months of confirmation by your members

Are you a registered charity?

If so, you must provide your by-laws and any amendments to Canada Revenue Agency

Changes to Articles of Incorporation or Continuance

Do you wish to amend your articles?

If so, you must file Articles of Amendment with Corporations Canada as soon as the amendment has been adopted by your members

Have you changed your name and do you operate in Ontario?

If so, you must file a copy of your Certificate of Amendment together with a Form 2 – Notice of Change with the Ministry of Government and Consumer Services

Are you a registered charity?

If so, you must file a copy of your Certificate of Amendment with the Canada Revenue Agency [*** **You should not change your statement of purpose without first consulting with the Canada Revenue Agency or legal counsel ***]**

Are you a registered charity that operates in Ontario?

If so, you must file a copy of your Certificate of Amendment with the Office of the Public Guardian and Trustee

Disclaimer: Please note that this is not a comprehensive list of all the requirements to operate as a not-for-profit corporation or registered charity in Canada, and therefore, we recommend that you consult with legal counsel should you have any questions.