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## **Notice – Not-for-Profit Corporations Act, 2010 – Incorporating a Not-for-Profit Corporation**

Effective Date: This Notice is to be effective on the day that section 56 of Schedule 8 to the Cutting Unnecessary Red Tape Act, 2017 comes into force.

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Articles of Incorporation must be completed and filed to incorporate a not-for-profit corporation in Ontario under Ontario's Not-for-Profit Corporations Act, 2010 (ONCA; also referred to as NFPCA) in accordance with the requirements of the ONCA, regulations and this Notice. Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director.

### **1. How to Incorporate Online**

You can incorporate a not-for-profit corporation online directly with the Ministry of Government and Consumer Services (Ministry) through ServiceOntario at our website [www.ontario.ca/businessregistry](http://www.ontario.ca/businessregistry). You must use a valid and up-to-date ServiceOntario [online account](#) to complete and file this application electronically with ServiceOntario. You may save drafts prepared online for up to 90 days before filing; however, it is your responsibility to ensure that time sensitive documents such as Nuans reports are filed before they expire, and that requested effective dates are valid. ServiceOntario has no access to your drafts until the application is filed.

### **2. Required Documents and Information**

**To prepare for online incorporation, have the following documents and information ready:**

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1. **Corporate name**
2. **Administrative information** (not shown on public record)
  - Contact information: name, email address
  - An official email address for the corporation
  - A NAICS business activity code (see below – NAICS Code)
3. **An Ontario-biased or weighted Nuans name search report for the proposed name** (see below – Nuans Name Search). Keep the report at the corporation's registered office, and you will be asked for the following:
  - The Nuans report reference number
  - The proposed name searched
  - The date of the report
4. **Registered office address** This must be a physical location in Ontario. A P.O. Box is not acceptable
5. **Number of directors, their names and addresses for service** (see below – Directors and Officers)
6. **Incorporator(s)' name and address for service**
7. **Purposes** The corporation must have a non-profit purpose
  - **Not-for-profit:** any non-profit purpose that is not unlawful may be set out as the first purpose. Commercial purposes can be included only to advance or support one or more non-profit purposes of the corporation
  - **Charitable:** must set out exclusively charitable purposes (see below – Charitable and Other Public Benefit Corporations)
8. **Special provisions** These deal with matters of corporate governance. A "non-profit" special provision is required for non-charitable corporations; this will be inserted automatically in the articles. Several special provisions are required for charitable corporations (see below – Special Provisions)
9. **Date of Articles of Incorporation** Articles will be dated the date received by the Ministry in accordance with the applicable requirements unless you request a future date up to 30 days ahead (see below – Effective Date)
10. **A valid credit or debit card ready to pay the filing fee**

## Important – Additional Required Documents and Information

1. You may also need to obtain:
  - Consent(s) to act as first director for first directors who are not incorporators (see below – Supporting Documents).
  - Consent(s) to the corporate name if required under the ONCA and regulations (see below – Supporting Documents).
  - Consent(s) of the Public Guardian and Trustee, and/or the Alcohol and Gaming Commission of Ontario (see below – Supporting Documents).
2. During the transaction, you will be prompted to print or save a PDF copy of the articles to have it signed by all incorporator(s) prior to filing (see below – Signature Requirements). Manual signatures or electronic signatures are permitted (see [Notice – Filing Methods and Requirements](#)).

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Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents and the Nuans name search report.

## 3. Documents Issued by the Ministry

**When the Articles of Incorporation are completed, you will receive the following documents by email:**

1. The Certificate of Incorporation – this is the endorsement of the articles; the certificate sets out the corporate name, Ontario Corporation Number (OCN), and effective date
2. Articles of Incorporation – this is a copy of the official articles recorded by the Ministry, endorsed with the above-mentioned certificate
3. Payment receipt
4. Company key needed for future filings (see Notice – Company Key)
5. [Terms and conditions](#) for online filing

These documents will be emailed to the official corporation email address provided and to the contact person specified, except for the company key, which is sent only to the official corporation email address. Terms and conditions must be agreed to by the person(s) signing or otherwise authorizing the filing, and any person(s) acting on their behalf (the “authorizer(s)”) and by the corporation and is a mandatory requirement for filing.

To incorporate by mail, see below – Incorporate by Mail.

## 4. Supporting Documents – Additional Information

### Consent to Act as First Director

This consent is required only for first directors who are not incorporators and therefore not signing the articles. [The Consent to Act as First Director – Form Number 5260](#) is available on the Central Forms Repository.

### Other Consents

Consents to a corporate name may be required under the ONCA and regulations.

The PGT's consent may be required if:

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- (i) The PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation under the ONCA (see below – Charitable Corporations); or
- (ii) A corporation includes in its corporate name “Foundation” where the word suggests the corporation is a charity; or the words, “Charity” or “Charitable” or any variation of those words (see below – Prohibited and Restricted Words and Expressions).

In addition, if the proposed purposes of a corporation include horse racing, the Articles of Incorporation must be supported by written consent of the Alcohol and Gaming Commission of Ontario (section 34 of the Names and Filings Regulation under the ONCA).

The corporation is responsible for obtaining all necessary consents, retaining them at the registered office and providing them in accordance with any notice from the Director.

### **Nuans Name Search**

An Ontario-biased or weighted Nuans name search report is required. The Nuans report is a list of existing corporate and business names, as well as trademarks, that are the same or similar to the name being proposed.

It is the applicant’s responsibility to check the search report for similar or identical names and to obtain any consent that may be required. Otherwise, this may result in a lawsuit or the corporation may be the subject of a hearing under the ONCA (see below – Choosing a Name that is not Similar or Identical). The Nuans report must be obtained from a private name search company. The Ministry does not provide this search. Suppliers of Nuans reports may be found online at [www.yellowpages.ca](http://www.yellowpages.ca) under the heading “Searchers of Records” or you may visit Innovation, Science and Economic Development Canada’s Nuans site at [www.nuans.com](http://www.nuans.com) for a list of registered search houses that can assist you with obtaining a Nuans search report and filing your documents. A Canada (federal) biased Nuans name search is not acceptable.

The Nuans report cannot be dated more than 90 days prior to the filing of the articles. For example, articles received by the Ministry on November 28th could be supported by a Nuans name search report dated as early as August 30th, but not dated earlier.

You may wish to allow additional time because if the Nuans report expires before the articles are endorsed, you will be required to obtain a valid Nuans report to complete the filing. The proposed name searched, the Nuans reference number and the date of the Nuans report must be filed, and the Ministry will retrieve the report directly.

## **5. Charitable and Other Public Benefit Corporations**

Public benefit corporations are a special type of not-for-profit corporation under the ONCA, and special rules apply to them.

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Public benefit corporations include all charitable corporations and some non-charitable corporations that receive outside funding.

For example, not more than one-third of the directors of a public benefit corporation may be employees of the corporation or of any of its affiliates (subsection 23 (3) of the ONCA). Please note that directors of charitable corporations are generally not permitted to be employed by the charitable corporation, with certain limited exceptions. For more information, see [Guidance on Payments to Directors & Connected Persons](#) on the Ministry of the Attorney General website.

Also, compared to other not-for-profit corporations, public benefit corporations are subject to different requirements in the ONCA as to when they can dispense with an audit or review engagement. See subsection 76 (1) of the ONCA for details.

There are two types of public benefit corporations under the ONCA:

- i. a charitable corporation, and
- ii. a non-charitable corporation that receives more than \$10,000 in a financial year either in the form of:
  - donations or gifts from persons who are not members, directors, officers or employees of the corporation; or
  - grants or similar financial assistance from the federal government or a provincial or municipal government or an agency of any such government.

## **i. Charitable Corporations**

A charitable corporation under the ONCA means a corporation incorporated for the relief of poverty, the advancement of education, the advancement of religion or other charitable purpose. Certain special provisions are required for charitable corporations (see below – Special Provisions).

To incorporate as a charity, a corporation must meet the general requirements for not-for-profit corporations in addition to requirements for charitable corporations. Charitable provisions are required.

There are two options for incorporating:

1. **Incorporate using pre-approved charitable purposes and provisions**  
The Canada Revenue Agency (CRA) has developed pre-approved charitable purpose clauses that describe the activities of some of the most common types of charitable corporations. If one or more of the pre-approved purpose clauses accurately describe the work your charity will do, you may use those provisions in your application. Copies of the pre-approved purposes and provisions are available on the CRA's website (see below – Contact Information for Charities).

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## 2. Incorporate without pre-approved purposes and provisions (draft your own)

If the pre-approved purposes do not accurately describe the purposes, the proposed corporation must draft purposes for the charity. In this case, we recommend that you carefully review the guidance on how to draft purposes for charitable registration provided by the CRA, Charities Directorate (see below – Contact Information for Charities). Incorporation does not guarantee that the CRA will approve the purposes of the corporation as charitable or that the corporation will be registered as a charity by the CRA. To become a registered charity with the CRA, the corporation must meet the requirements of the CRA for charitable registration.

Note: To obtain a charitable registration number for tax purposes under the Income Tax Act (Canada), you must contact the CRA (see below – Contact Information for Charities).

### Role of the Office of the Public Guardian and Trustee (PGT) and CRA

In Ontario, the PGT plays a role in helping to protect the public interest in charitable property. For more information, see the Ministry of the Attorney General website: <https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/>

There is generally no requirement to obtain approval from the PGT to incorporate under the ONCA, unless the PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation under the ONCA, or a corporation uses a prohibited word in its corporate name. If the PGT's written consent is required, the PGT may be contacted at (416) 326-1963 or PGT-Charities@ontario.ca (see below – Contact Information for Charities). The PGT's written consent should be obtained prior to filing articles.

### Contact Information for Charities

Office of the Public Guardian and Trustee – The PGT provides general information about charities on the Ministry of the Attorney General website: <https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/>

The PGT may be contacted at [PGT-Charities@ontario.ca](mailto:PGT-Charities@ontario.ca) or at:

Ministry of the Attorney General  
Office of the Public Guardian and Trustee  
Charitable Property Program  
595 Bay Street, Suite 800  
Toronto ON M5G 2M6

Telephone: (416) 326-1963 or toll-free in Ontario 1-800-366-0335

Canada Revenue Agency – Information about drafting charitable purposes, examples of charitable purposes eligible for registration, and information on applying for a charitable registration number is available on the CRA, Charities Directorate website at:

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<https://www.canada.ca/en/services/taxes/charities.html> or by telephone at: (613) 954-0410 (English, Ottawa area), (613) 954-6215 (bilingual, Ottawa area), 1-800-267-2384 (English, toll-free Canada) or 1-888-892-5667 (bilingual, toll-free Canada).

## **Dissolution of Charitable Corporations**

Special rules also apply to the distribution of property of a charitable public benefit corporation upon dissolution. Under section 167 of ONCA, the Articles of Dissolution of a charitable public benefit corporation are required to set out that, after satisfying the interests of creditors in all its debts, obligations and liabilities (if any), it has no property to distribute or it has distributed its remaining property “in accordance with its articles”, to:

- a Canadian body corporate that is a registered charity under the Income Tax Act (Canada) with similar purposes to its own;
- the Crown in right of Ontario;
- the Crown in right of Canada;
- an agent of either of those Crowns; or
- a municipality in Canada.

For more information on dissolution, see [Notice – ONCA – Filing Articles of Dissolution](#).

## **ii. Non-Charitable Public Benefit Corporations**

Special rules apply to non-charitable public benefit corporations. For example, if a non-charitable corporation that is not a public benefit corporation at the beginning of the financial year receives donations, gifts, grants or similar financial assistance as described in the definition in that financial year, it results in the following:

- a. The non-charitable corporation is deemed to not be a public benefit corporation in that financial year; and
- b. The non-charitable corporation is deemed to be a public benefit corporation in the next financial year, as of the date of the first annual meeting of members in that next financial year.

Special rules also apply to the distribution of property of a non-charitable public benefit corporation upon dissolution. Under section 167 of ONCA, the Articles of Dissolution of a non-charitable public benefit corporation are required to set out that, after satisfying the interests of creditors in all its debts, obligations and liabilities (if any), it has no property to distribute or it has distributed its remaining property “in accordance with its articles”, to:

- another public benefit corporation with similar purposes to its own;
- a Canadian body corporate that is a registered charity under the Income Tax Act (Canada) with similar purposes to its own;
- the Crown in right of Ontario;
- the Crown in right of Canada;
- an agent of either of those Crowns; or
- a municipality in Canada.

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When a not-for-profit corporation dissolves, it is considered to be a public benefit corporation if it met the definition of “public benefit corporation” in the financial year in which it files its Articles of Dissolution or in any of the three preceding financial years (subsection 167 (6) of ONCA). For more information on dissolution, see Notice – ONCA – Filing Articles of Dissolution.

## 6. General information

### Signature Requirements

The Articles of Incorporation must be signed by each of the incorporators. If an incorporator is an individual, that individual must sign the articles of incorporation.

If an incorporator is a corporation, the name of the corporation must be set out along with the name and position of the individual signing on behalf of the corporation. (see Notice – Filing Methods and Requirements).

### Single Name

If your legal name is a single name (where your culture has a tradition of single names) and you need to enter that single name on a form, please call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223 for more information.

### NAICS Code

The North American Industry Classification System (NAICS) code is a 2 to 6 digit number based on the main activity of your corporation or other entity. You must select the primary code that best describes the main activity of the corporation or other entity. For example, a code for providing community services could be “812117 – community outreach”.

This information is collected for administrative purposes for corporations and may be shared with other government bodies for the purpose of administering their programs under the authority of the Business Regulation Reform Act, 1994; it does not appear on the public record. However, the NAICS code is also required under the Business Names Act and Limited Partnerships Act, in which case the NAICS code does appear on the public record.

If you are filing online, you may type the word associated with the main activity and the electronic business registration system will provide a code that you may select to complete that field. To view a complete list of NAICS codes please visit Statistic Canada’s website at: <https://www150.statcan.gc.ca/n1/en/catalogue/12-501-X>

If you are filing in paper, please refer to the list of activities from NAICS (the above link) that best describes the primary activity and then indicate that primary activity code from the link in the form.

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## Legal Advice

Please be advised that the Ministry **cannot** give legal advice. For further assistance or legal information, please consult private legal counsel.

If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the LSRS is available at [www.lsrso.info](http://www.lsrso.info). If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form at [www.lawsocietyreferralservice.ca](http://www.lawsocietyreferralservice.ca). Please refer to the ONCA for details governing not-for-profit corporations in Ontario. The ONCA is available at [www.ontario.ca/laws](http://www.ontario.ca/laws).

## 7. Corporate Name

It is the responsibility of the incorporators to ensure the name for an Ontario not-for-profit corporation complies with the ONCA and Names and Filings Regulation. Following are examples of name requirements.

### Permitted and Prohibited Legal Elements

Although a legal element is not required in the name of a not-for-profit corporation, the word “Incorporated”, “Incorporée” or “Corporation” or the corresponding abbreviations “Inc.” or “Corp.” may be part of the name of a corporation, and a corporation may be legally designated by either the full or the abbreviated form (section 4 of the Names and Filings Regulation).

However, the name of a not-for-profit corporation cannot include the words “Limited” or “Limitée” or the corresponding abbreviations “Ltd.” or “Ltée” as the legal element (section 3 of the Names and Filings Regulation).

### English/French Versions

The name of a corporation may be in an English form only, a French form only, an English and a French form combined, or an English form and a French form which are equivalent but used separately (subsection 11 (2) of the ONCA).

When incorporating a corporation with an English and French form of the name, a Nuans name search is required for each form of the name (English and French). There should be a forward slash (/) separating the two forms of the name (section 21 of the Names and Filings Regulation).

### Versions in Languages Other than English

Subject to the ONCA and regulations, a corporation may have in its articles, a special provision permitting it to set out its name in any language and the corporation may be legally designated by that name (subsection 11 (6) of ONCA). This allows the

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corporation to legally use a version of its corporate name in the other language for the purposes of conducting business. However, the version in the other language would not be entered into the Ministry's electronic business registration system and, therefore, would not appear on a Certificate of Status produced in respect of the corporation.

Despite subsection 11 (6), a corporation is required to set out its name in legible characters in all contracts, invoices, negotiable instruments and orders for goods or services issued or made by or on behalf of the corporation and in all documents sent to the Director under the ONCA (section 22 of the Names and Filings Regulation).

### Permitted Characters, Numbers and Marks

Only letters from the Roman alphabet or Arabic numerals, or a combination of them, together with punctuation marks and other marks that are permitted by regulation, may form part of the name of a corporation (subsection 11 (4) of the ONCA; Names and Filings Regulation). The following punctuation and other marks are the only ones permitted in the corporate name:

! " « » # \$ % & ' ( ) \* + , - . / \ : ; < = > ? [ ] ^ ≤ ≥ @ , ' ` ^ "

A corporate name cannot be primarily or only a combination of these marks (Names and Filings Regulation).

The following marks may be used only as part of a French character and not separately:

, ^ ^ "

The first character of a corporate name must be a letter of the Roman alphabet, an Arabic numeral or one of following marks:

! # @

### Prohibited and Restricted Words and Expressions

Certain words and expressions are not permitted to be used in a corporate name under the ONCA and regulations. If the proposed corporate name contains a prohibited or restricted word or expression, you may not be able to proceed with filing your articles online, or you may be notified that written consent may be required. However, note that not all prohibited or restricted words may be identified as part of the incorporation process, and the corporation remains responsible for compliance with the name requirements under the ONCA and regulations. Review the Names and Filings Regulation for information on the words and expressions that may not be used in a corporate name (prohibited), or that may be used in a corporate name only with the appropriate consent (restricted). Note that some words and expressions require the consent of the Public Guardian and Trustee. For example, the following are examples of words that may not be used in the corporate name without the consents as noted (section 2 of the Names and Filings Regulation):

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- “Foundation” or “fondation”, if the word suggests that the corporation is a charity, except with the written consent of the Public Guardian and Trustee.
- “Charity”, “organisme de bienfaisance”, “charitable”, “caritative” or any variation of those words, except with the written consent of the Public Guardian and Trustee.

The proposed name must not contain a word or expression that would lead to the inference that the corporation is not a not-for-profit corporation to which the ONCA applies (Names and Filings Regulation). For example, a name such as “ABC Inc.” is not acceptable for a not-for-profit corporation.

### **Identical Names**

A corporation is not permitted to acquire a name identical to the name or former name of another body corporate, whether the other body corporate is in existence or not, except as set out in sections 9 and 11 of the Names and Filings Regulation under ONCA. Except as provided in section 11 of the Regulation, no corporation may acquire a name identical to the name or former name of another body corporate, whether in existence or not, unless (a) the body corporate was incorporated under the laws of a jurisdiction outside Ontario and has never carried on any activities or identified itself in Ontario; or (b) at least ten years have elapsed since the body corporate was dissolved or changed its name.

Note: Although a federal corporation with an identical name to a proposed Ontario corporate name may not be currently operating or active in Ontario, it may be entitled to commence activities in Ontario at any time in the future. Incorporators who incorporate with the same or similar name are therefore assuming the risk of an objection to their corporate name, which may result in a name hearing under section 12 of the ONCA.

Under section 11 of the Names and Filings Regulation under ONCA, the name of a corporation formed by the amalgamation of two or more corporations may be identical to the name of one of its amalgamating corporations, if the name is not a number name.

### **Choosing a Name that is not Similar or Identical**

It is the corporation’s responsibility to choose a name that is not identical or confusingly similar to the name of another corporation, business name or trademark. Under the ONCA, incorporators are responsible for ensuring that articles conform to law. The Ministry does not review proposed corporate names for similarity to any other name.

A corporation that acquires a name similar to that of another corporation may be subject to a names hearing under section 12 of ONCA or a lawsuit. To avoid acquiring an identical name, the name may be varied by the addition or deletion of words, numerals, or initials, or by substituting one of the other required legal elements or their corresponding abbreviations. The addition or deletion of punctuation marks or other

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symbols is not sufficient to make the name different for the purposes of ONCA and the regulations (section 10 of the Names and Filings Regulation). However, a name that is not identical may nonetheless be confusingly similar to the name of another corporation and remain subject to a hearing under the ONCA or a lawsuit.

## **Number Name Not Permitted**

A not-for-profit is not permitted to have a number name, unless one is assigned to the corporation in the circumstances set out in section 16 of the Names and Filings Regulation (e.g. as part of a hearing to change a corporate name under section 12 of ONCA).

## **Other Business Names**

A corporation may carry on its business activities under a name other than its corporate name, provided that the name is registered under the Business Names Act. For more information about registering the operating name, see [Notice – BNA – Registering a Business Name](#).

## **8. Directors and Officers**

The directors manage or supervise the management of the activities and affairs of a not-for-profit corporation (section 21 of the ONCA). A corporation must have at least three directors (subsection 22 (1) of the ONCA).

The Articles of Incorporation may set out a fixed number of directors or a minimum and maximum number of directors (floating board) (subsections 22 (2) and 22 (3) of the ONCA). Each director must be at least 18 years of age (subsection 23 (1) of the ONCA). A director of a corporation is not required to be a member of the corporation unless the by-laws provide otherwise (subsection 23 (2) of the ONCA).

Directors are elected by the members unless the by-laws or articles otherwise provide, or if they are appointed by other directors or by a court (see sections 23, 24 and 28 of the ONCA). An individual who is elected or appointed to hold office as a director is not a director, and is deemed not to have been elected or appointed to hold office as a director, unless the individual consents in writing to hold office as a director before or within 10 days after the election or appointment (section 24 of the ONCA). If all the directors resign or are removed without replacement, a person who manages or supervises the activities or affairs of the corporations is deemed to be a director for purposes of the ONCA (section 29 of the ONCA).

Please refer to sections 39 and 40 of the ONCA for some provisions in the Act regarding directors' liability. Directors of a corporation are jointly and severally liable to the employees of the corporation for all debts not exceeding six months' wages and up to 12 months' vacation pay while they are directors in specified circumstances (section 40 of the ONCA). Every director and officer is required to act honestly and in good faith with a view to the best interests of the corporation, and exercise the care, diligence and

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skill that a reasonably prudent person would exercise in comparable circumstances when exercising powers and discharging duties to the corporation (subsection 43 (1) of the ONCA). Every director and officer must comply with the ONCA and regulations, and the corporation's articles and by-laws (subsection 43 (2) of the ONCA).

For information on indemnification of directors and officers and the purchase of insurance, see section 46 of the ONCA. A charitable corporation is not permitted purchase insurance unless it complies with the Charities Accounting Act or a regulation made under that Act that permits the purchase or obtains an order of the court authorizing the purchase (subsection 46 (7) of the ONCA).

Subject to the articles or the by-laws, the directors may designate the offices of the corporation, appoint officers, specify their duties and delegate to them powers to manage the activities and affairs of the corporation, except powers to do anything referred to in subsection 36 (2) of the ONCA. A director may be appointed to any office of the corporation.

Two or more offices may be held by the same person. A director must be appointed chair of the board of directors and carry out the duties of the chair in accordance with the by-laws (section 42 of the ONCA).

## 9. Special Provisions

Special provisions deal with matters of corporate governance. For example, any restrictions on the activities that the corporation may carry on, or powers that the corporation may exercise, should be set out there. Some corporations set out special provisions to restrict the borrowing powers of the corporation.

All non-charitable corporations must have the following special provision, which will appear in the articles:

Commercial purposes, if any, included in the articles are intended only to advance or support one or more of the non-profit purposes of the corporation. No part of a corporation's profits or of its property or accretions to the value of the property may be distributed, directly or indirectly, to a member, a director or an officer of the corporation except in furtherance of its activities or as otherwise permitted by this Act.

If the corporation intends to operate as a charity, the following special provisions will form part of the articles:

- a. Commercial purposes, if any, included in the articles are intended only to advance or support one or more of the non-profit purposes of the corporation. No part of a corporation's profits or of its property or accretions to the value of the property may be distributed, directly or indirectly, to a member, a director or an officer of the corporation except in furtherance of its activities.

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- b. The corporation shall be subject to the Charities Accounting Act.
- c. No director shall receive remuneration for services provided in the capacity as a director, although they may be paid reasonable expenses incurred by them in the performance of their duties. Unless otherwise prohibited by the corporation, a director may be compensated for services other than as a director pursuant to the regulation made under the Charities Accounting Act, or with court approval or an order made under section 13 of the Charities Accounting Act.
- d. To invest the funds of the corporation pursuant to the Trustee Act.
- e. Upon the dissolution of the corporation and after satisfying the interests of its creditors in all its debts, obligations and liabilities, its remaining property shall be distributed to a Canadian body corporate that is a registered charity under the Income Tax Act (Canada) with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada.

Note: You may add a special provision to specify the Crown, Crown agent, charitable corporation registered under the Income Tax Act (Canada) or municipality referred to in paragraph e. For example, you could add a paragraph f to state: “Consistent with paragraph e, the corporation’s remaining property shall be distributed to the Crown in right of Ontario.” You may also add special provisions that do not conflict with the special provisions listed above.

### 10. By-Laws

The by-laws of a not-for-profit corporation are passed by the directors and approved by members, and govern the conduct of the internal affairs of the corporation (e.g. the conditions of membership, the time for and the manner of election of directors, the time, place, procedures and notice to be given for the holding to meetings of the directors or members, etc.) (section 17 of the ONCA).

#### Default Organizational By-Laws

If the directors do not pass an organizational by-law within 60 days after the date of incorporation, the corporation is deemed to have passed the standard organization by-laws approved by the Ministry (section 18 of the ONCA). See the [default organizational by-laws](#) on the Ministry website.

### 11. Effective Date

When Articles of Incorporation are filed with the Ministry, they are endorsed with a certificate and are effective on the date set out in the certificate in accordance with section 201 of the ONCA.

The date of any certificate issued will be the date the articles, other required documents (if any) and the required fee are received by the Ministry in accordance with signature

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and filing requirements under the ONCA, the regulations and the Director's requirements. You may request a date up to 30 days later than this date.

## 12. Ontario Corporation Number (OCN)

Upon incorporation, the Ministry assigns every corporation a number, which is unique to that corporation. It cannot be transferred to another corporation, nor can a corporation ever change its corporation number.

When corporations amalgamate, the amalgamated corporation is assigned a new number.

## 13. Reporting Requirements after Incorporation

After incorporation, not-for-profit corporations must comply with filing requirements under the Corporations Information Act. Charitable corporations are subject to additional requirements.

## 14. Incorporate by Mail

To incorporate by mail, go online and download the [ONCA Articles of Incorporation – Form Number 5270](#).

You will be required to provide the email addresses noted below. You must complete this form on a computer, print it, and obtain the appropriate signatures, and mail it to the Ministry at the address below with your payment and supporting documents. You will need:

1. **Articles of Incorporation** One set of completed articles in approved form (see above link), signed by all incorporator(s) (see above – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements)
2. **Corporate name**
3. **Administrative information** (not shown on public record):
  - Contact information: name, email address, telephone number
  - An official email address for the corporation
  - A NAICS business activity code (see above – NAICS Code)
4. **An Ontario-biased or weighted Nuans name search report for a proposed name** (see above – Nuans Name Search). Keep the report at the corporation's registered office, and you will be asked for the following:
  - The Nuans report reference number
  - The proposed name searched
  - The date of the report
5. **Registered office address** This must be a physical location in Ontario. A P.O. Box is not acceptable

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6. **Number of directors, their names and addresses for service** (see above – Directors and Officers)
7. **Incorporator(s)' name and address for service**
8. **Purposes** The corporation must have a non-profit purpose
  - **Not-for-profit:** any non-profit purpose that is not unlawful may be set out as the first purpose. Commercial purposes can be included only to advance or support one or more of the non-profit purposes of the corporation
  - **Charitable:** must set out exclusively charitable purposes (see below – Charitable and Other Public Benefit Corporations)
9. **Special provisions** These deal with matters of corporate governance. The only special provision required for non-charitable corporations is a “non-profit” provision. Several special provisions are required for charitable corporations (see above – Special Provisions)
10. **Date of Articles of Incorporation** You must select a preferred date; the earliest effective date would be the date the application is received by the Ministry in accordance with the applicable requirements. You may choose a future date up to 30 days ahead (see above – Effective Date)
11. **Fee** Make cheque payable to the Minister of Finance. There will be a service charge payable for any cheques returned as non-negotiable

### Important – Additional Required Documents and Information

You may also need to obtain:

- Consent(s) to act as first director for first directors who are not incorporators (see above – Supporting Documents).
- Consent(s) to the corporate name if required under the ONCA and regulations (see above – Supporting Documents).
- Consent(s) of the Public Guardian and Trustee, and/or the Alcohol and Gaming Commission of Ontario (see above – Supporting Documents).

Note The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents and the Nuans name search report.

**Mailing address:** Ministry of Government and Consumer Services  
Central Production and Verification Services Branch  
393 University Avenue, Suite 200  
Toronto, Ontario M5G 2M2

When incorporation is completed, you will receive your documents by email (see above – Documents Issued by the Ministry).

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## **Returned Applications**

If your application is handwritten, missing the required payment or email address, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. Forms must be on 8.5" x 11" letter size paper. If the form is missing any other required information or has not been properly completed, the Ministry will cease processing application and will return the application for correction electronically to the email address provided on the form. A link will be provided to the electronic business registration system, where you must complete the transaction electronically. It is your responsibility to review the entire application, and to ensure that all data is accurate and meets the requirements of the ONCA and regulations. You are also responsible for obtaining the required signatures, whether manual signatures or electronic signatures, when prompted during the electronic transaction. This will be considered a new application filed in an electronic format.

The effective date of returned applications that are resubmitted to the Ministry will be the date they are received by the Ministry in accordance with the requirements for filing under the ONCA, the regulations and the Director's requirements. You may request a date up to 30 days later than this date. If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

## **15. Related Legislation**

Business Names Act  
Corporations Information Act  
Not-for-Profit Corporations Act, 2010

Note: This Notice is to be subject to change or revocation by further Notice. This Notice is to be made pursuant to the ONCA and regulations made under it. Requirements of the Director are to be established pursuant to sections 210 and 210.2 of the ONCA.