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Notice – Not-for-Profit Corporations Act, 2010 – Filing Articles of Dissolution

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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2. Required Documents and Information
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Articles of Dissolution must be completed and filed by a not-for-profit corporation under Ontario's Not-for-Profit Corporations Act, 2010 (ONCA; also referred to as NFPCA) to voluntarily dissolve. Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director.

1. How to File Articles of Dissolution Online

You can file Articles of Dissolution online if you received a company key giving you authority over the corporation (see Notice – Company Key). You can file directly with the Ministry through ServiceOntario at our website 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 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 filing Articles of Dissolution online, have the following documents and information ready:

1. **Corporate name and Ontario Corporation Number (OCN)**
2. **Administrative information** (not shown on public record):
 - Contact information: name, email address
3. **Date of Articles of Dissolution** 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)
4. **Be ready to confirm:**

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- **The dissolution has been duly authorized** (see below – Authorization and Other Requirements)
- **All required statements** (see below – Authorization and Other Requirements)

Note: The Director may refuse to endorse the Articles of Dissolution under subsection 168 (2) of ONCA if the Director learns that the corporation is a registered owner of land in Ontario.

Important – Additional Required Documents and Information

1. You may also need to obtain consent of the Public Guardian and Trustee (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 two officers or directors, or an officer and a director, of the corporation prior to filing (see below – Signature Requirements). Manual signatures or electronic signatures are permitted (see [Notice – Filing Methods and Requirements](#)).

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.

3. Documents Issued by the Ministry

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

1. The Certificate of Dissolution – this is the endorsement of the articles; the certificate sets out the corporate name, Ontario Corporation Number (OCN), and effective date
2. Articles of Dissolution – this is a copy of the official articles recorded by the Ministry, endorsed with the above-mentioned certificate
3. [Terms and conditions](#) for online filing

These documents will be emailed to the official corporation email address and to the contact person specified. 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 file by mail, see below – File Articles of Dissolution by Mail.

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4. Supporting Documents – Additional Information

Consents

Public Guardian and Trustee (PGT) consent may be required (see below – Public Guardian and Trustee – Charities).

5. General Information

Signature Requirements

The Articles of Dissolution must be signed by two officers or directors, or an officer and a director, of the corporation. Set out the name and position of the signatories (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.

Authorization and Other Requirements

An Ontario not-for-profit corporation may be voluntarily dissolved if authorized by a special resolution passed at a meeting of the members duly called for the purpose (clause 166 (a) of the ONCA), or with the consent of all the members entitled to vote at a meeting of the members (clause 166 (b) of the ONCA).

The corporation must confirm in the Articles of Dissolution that the dissolution has been duly authorized under clause 166 (a) or (b) of the ONCA, and that the corporation meets the requirements set out in subsection 167 (1) of the ONCA. Specifically, the articles must confirm the following required statements about the corporation:

- that it has no debts, obligations or liabilities or its debts, obligations or liabilities have been duly provided for in accordance with subsection 167 (2) or its creditors or other persons having interests in its debts, obligations or liabilities consent to its dissolution;
- that after satisfying the interests of its creditors in all its debts, obligations and liabilities, if any,
 - if it is a public benefit corporation, it has no property to distribute or it has distributed its remaining property in accordance with its articles,
 - if it is a charitable corporation, 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,

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- if it is a non-charitable corporation, 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, or
- if it is not a public benefit corporation, it has no property to distribute among its members or it has distributed its remaining property,
 - in accordance with its articles, or
 - if there is no provision in its articles for distribution of property, rateably to its members according to their rights and interests in the corporation;
- if it was at any time a registered owner of land in Ontario, that it is no longer a registered owner of land in Ontario; and
- that there are no proceedings pending in any court against it.

Note: For the purposes of requirements set out in subsection 167 (1) of the ONCA, a corporation that does not come within the definition of a public benefit corporation during the financial year in which it files Articles of Dissolution is deemed to be a public benefit corporation if it came within the definition during any of its three financial years preceding the financial year in which it files its Articles of Dissolution (subsection 167 (6) of the ONCA).

If a corporation authorizes its dissolution and a creditor or member is unknown, or a creditor's or member's whereabouts is unknown, refer to subsections 167 (2) and 167 (3) of the ONCA.

Information for Executors

Under section 21 of ONCA, a corporation's activities and affairs are supervised and managed by the directors. Directors are elected by, and accountable to, the corporation's members. Directors may in turn appoint officers and delegate management powers to them. Articles of Dissolution therefore require the signature of two directors or officers, or an officer and a director under section 201 of the ONCA.

A corporation may not dissolve unless it has satisfied the ONCA's requirements with respect to satisfying the interests of creditors, and distributing any remaining property in accordance with the ONCA. The corporation's members must authorize the filing of Articles of Dissolution in accordance with the requirements of the ONCA.

Ministry staff cannot give advice on the management of the activities and affairs of a corporation, or on the course of action that an executor should take. Executors are therefore advised to consult a lawyer to determine whether it is appropriate to replace directors and/or authorize the corporation's dissolution. If so, the executor should ask the lawyer whether it is advisable (i) to elect themselves or other person(s) to replace existing directors, and (ii) sign a resolution authorizing the dissolution of the corporation.

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If, after obtaining such advice, you are able to pass the necessary resolutions and wish to dissolve the corporation, follow the above instructions.

Also, please note if any of the directors change, a Notice of Change under the Corporations Information Act (CIA) must be completed and filed with the Ministry within 15 days after the change (subsection 4 (1) of the CIA). For more information, see [Notice – CIA – Filing an Initial Return and Notice of Change – Ontario Corporations](#).

Public Guardian and Trustee – Charities

Written consent of the PGT is required to file the articles where the PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation under the ONCA.

If the PGT's written consent is required, the PGT may be contacted at (416) 326-1963 or PGT-Charities@ontario.ca. The PGT's written consent should be obtained prior to filing articles.

For information about the duties and responsibilities of charitable corporations, see the charity bulletins on the PGT's section of the Ministry of the Attorney General's website at: <https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/>

For general information about charities, please contact:

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

Actions after Dissolution

Despite dissolution of a corporation under the ONCA, a civil, criminal, administrative, investigative or other action or proceeding commenced by or against the corporation before its dissolution may be continued as if the corporation had not been dissolved (clause 171 (1) (a) of the ONCA).

Please refer to section 171 of ONCA for details on actions after dissolution and section 172 for details on member liability after dissolution.

Revival

There is no provision under ONCA to file Articles of Revival to revive a corporation that voluntarily dissolved (i.e. filed Articles of Dissolution). In this case, the only way to revive the corporation would be by a Special Act of the Legislature.

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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. 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. Please refer to the ONCA for details governing not-for-profit corporations in Ontario. The ONCA is available at www.ontario.ca/laws.

6. Effective Date

When Articles of Dissolution 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, and other required documents (if any) are received by the Ministry in accordance with signature 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.

7. File Articles of Dissolution by Mail

To file Articles of Dissolution by mail, go online and download the [ONCA Articles of Dissolution - Form Number 5278](#). 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. You will need:

1. **Articles of Dissolution** One set of completed articles in approved form (see above link), signed by two officers or directors, or an officer and a director, of the corporation (see above – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements)
2. [Company key](#) giving you authority over the corporation
3. **Corporate name and Ontario Corporation Number (OCN)**
4. **Administrative information** (not shown on public record):
 - Contact information: name, email address, telephone number
 - An official email address for the corporation
5. **Date of Articles of Dissolution** You must select a preferred date; however, the earliest effective date would be the date the application is received, in order, by the Ministry. You may choose a future date up to 30 days ahead (see above – Effective Date)
6. **Be ready to confirm:**

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- **The dissolution has been duly authorized** (see above – Authorization and Other Requirements)
- **All required statements** (see above – Authorization and Other Requirements)

Note: The Director may refuse to endorse the Articles of Dissolution under subsection 168 (2) of ONCA if the Director learns that the corporation is a registered owner of land in Ontario (see above – Authorization and Other Requirements).

Important – Additional Required Documents and Information

You may also need to obtain consent of the Public Guardian and Trustee (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.

Mailing Address

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

When the Articles of Dissolution are completed, you will receive your documents by email (see above – Documents Issued by the Ministry).

Returned Applications

If your application is handwritten, missing the company key 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.

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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.

8. Related Legislation

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.