

**MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS**  
CORPORATIONS, SECURITIES & COMMERCIAL LICENSING BUREAU  
CORPORATIONS DIVISION  
P. O. Box 30054  
Lansing, Michigan 48909

**MICHIGAN NONPROFIT CORPORATION FILING INFORMATION**

After the Articles of Incorporation are filed, additional documents may be required, under the Michigan Nonprofit Corporation Act, [Act 162, P.A. of 1982](#), to implement the corporation's intended changes.

Any substantive questions regarding legal rights and responsibilities in connection with the corporation should be discussed with your private legal counsel.

When Articles of Incorporation are filed, the Bureau assigns the corporation a six-digit file number and this number is included on the document. Please use this number on any correspondence or documents submitted to this office.

**ANNUAL REPORT: When to File, Fees, and Penalties**

**Due:** On or before October 1 of each year beginning the year after incorporation. Required by [section 911](#) of the Act, MCL 450.2911.

**Fee: \$20.00.** Enclose check or money order payable to the "State of Michigan" when submitting report by mail, or pay with credit card when filing online.

**Forms:** A pre-printed annual report, CSCL/CD-2000, Information Update, is mailed to the corporation's resident agent at the registered office approximately three months prior to the due date. Online filing is available about 90 days before the report's due date. Contact the Bureau if an additional preprinted annual report is needed. Retain a copy of the completed report for your records.

**Filing:** The report can be filed online at [www.michigan.gov/fileonline](http://www.michigan.gov/fileonline) or mail the annual report with the \$20 fee to PO Box 30767 Lansing MI 48909. Annual reports may also be delivered in person to our office located at 2501 Woodlake Circle, Okemos, MI.

**Penalty:** If a corporation fails to submit their annual report or pay the related fee within two years of the due date of the report, the corporation automatically dissolves by operation of law. To renew the corporation's existence the corporation must complete and submit the reports for the last 5 years, or lesser number of years in which reports were not filed and paying the annual fee for all the years for which they were not paid plus a penalty of \$5.00 for each delinquent report.

**BOARD OF DIRECTORS**

[Public Act 222 of 2008](#), effective July 16, 2008, amended the Nonprofit Corporation Act. The amendment requires the board of directors to consist of three or more individuals. The board of a nonprofit corporation in existence on July 16, 2008 must have a board consisting of three or more directors by January 16, 2009. For nonprofit corporations formed after July 16, 2008, the initial board of directors and subsequent boards must consist of three or more directors.

In addition, [section 922](#) of the act was amended to require a "charitable purpose corporation" to provide notice to the Attorney General within 60 days of an automatic dissolution under section 922. Prior to disposing of any of its assets, a dissolved charitable purpose corporation must obtain written approval from the Attorney General. "Charitable purpose corporation" is defined in [section 106\(1\)](#) of the Act.

**CHARITABLE SOLICITATIONS AND HOLDING CHARITABLE ASSETS**

Corporations formed for charitable purposes may need to be licensed to solicit donations and/or if holding charitable assets to be registered as a charitable trust with the Michigan Attorney General, Charitable Trust Section. Professional Fund Raisers must also be licensed.

Charitable purposes include such things as benefiting the poor, caring for the sick, supporting education or libraries, erecting public buildings, or otherwise lessening the burdens of government, supporting civic organizations to perform good works, promoting the welfare of the community or some class forming a part of the community.

Corporations exempt from licensing and/or registration may include ecclesiastical corporations, certified schools, and licensed hospitals.

For further information and application or registration forms contact the Michigan Department of Attorney General, Charitable Trust Section, P.O. Box 30214, Lansing, MI 48909 or visit their web site at [www.michigan.gov/ag](http://www.michigan.gov/ag) or call (517) 373-1152.

### **Certificate of Change of Registered Office and/or Change of Resident Agent**

All corporations are required to continuously maintain a registered office and resident agent in Michigan. Annual report forms, notices, and other official communications are directed to the corporation's resident agent and registered office. Resident agent and/or registered office changes can be made on a Certificate of Change of Resident Agent and/or Registered Office, [CSCL/CD-520](#), or on an annual report. A document must be filed in order to change the resident agent or registered office, permitted by [section 242](#) of the Act, MCL 450.2242. The fee for a Certificate of Change is \$5.00. No additional fee is required for a change made on an annual report.

### **Additional documents**

After incorporation you may wish to make changes to the corporation's name or purposes, adopt an assumed name, or dissolve the corporation.

**Certificate of Assumed Name, [CSCL/CD-541](#)**, permitted by [section 217](#) of the Act, MCL 450.2217  
Fee - \$10.00.

A corporation may conduct its affairs under any assumed name or names other than its corporate name, if the assumed name is not precluded by [section 212](#) of the act. The Certificate of Assumed Name is effective when endorsed "filed" by the Bureau.

**Certificate of Amendment to the Articles of Incorporation, [CSCL/CD-515](#)**, permitted by [section 631](#) of the Act, MCL 450.2631. Fee - \$10.00.

**Certificate of Amendment for Ecclesiastical Corporations, [CSCL/CD-516](#)**, permitted by [section 182](#) of the General Corporation Act, MCL 450.182. Fee - \$10.00.

A corporation may amend its Articles of Incorporation to change its corporate name, to change its corporate purposes, to change the duration of the corporation, or to otherwise amend its Articles of Incorporation if the amendment contains only such provisions as might lawfully be contained in the original Articles of Incorporation. A corporation cannot add, remove, or otherwise change the incorporators by amending the Articles of Incorporation.

**Restated Articles of Incorporation, [CSCL/CD-511](#)**, permitted by [section 642](#) of the Act, MCL 450.2642. Fee - \$10.00.

**Restated Articles of Incorporation for Ecclesiastical Corporations, [CSCL/CD-512](#)**, permitted by [section 642](#) of the Nonprofit Corporation Act and [section 182](#) of the General Corporation Act, MCL 450.182. Fee - \$10.00.

A corporation may integrate into a single document the provisions of its Articles of Incorporation and at the same time may also further amend its Articles of Incorporation by adopting Restated Articles of Incorporation. When the Restated Articles become effective, the corporation's original Articles of Incorporation, as amended, are superseded, and the Restated Articles shall be the Articles of Incorporation of the corporation.

**Certificate of Correction, [CSCL/CD-518](#)**, permitted by [section 133](#) of the Act, MCL 450.2133  
Fee - \$10.00.

A Certificate of Correction may be filed to correct any previously filed document if the document being corrected was an inaccurate record of the corporate action referred to in the document or was defectively or erroneously executed, or if the document was electronically transmitted and the electronic transmission was defective.

**Certificate of Merger/Consolidation, [CSCL/CD-550](#)**, permitted by [section 707](#) of the Act, MCL 450.2707. Fee - \$50.00 per Michigan Corporation.

Two or more corporations can merge into one corporation or combine themselves into a new corporation by adopting a Plan of Merger or Consolidation and filing the appropriate form CSCL/CD-550.

### **Certificate of Dissolution**

A corporation is dissolved whenever any of the following occurs:

(a) A Certificate of Dissolution is filed. Fee - \$10.00.

[CSCL/CD-530](#), permitted by [section 803](#) of the Act, MCL 450.2803. By incorporators or directors before commencement of affairs and issuance of shares if the corporation has no debts or other liabilities.

[CSCL/CD-531](#), permitted by [section 804](#) of the Act, MCL 450.2804. By directors, members, or shareholders. Within 60 days after submitting the Certificate of Dissolution, tax clearance must be requested from the [Michigan Department of Treasury](#), Tax Clearance Division, Lansing, MI 48922, (517) 636-5260.

[CSCL/CD-532](#), permitted by [section 805](#) of the Act, MCL 450.2805. By directors, members, or shareholders upon the occurrence of a specified event other than a term expiration as provided for in the Articles of Incorporation. Within 60 days after submitting the Certificate of Dissolution, tax clearance must be requested from the [Michigan Department of Treasury](#), Tax Clearance Division, Lansing, MI 48922, (517) 636-5260.

The Certificate of Dissolution for a nonprofit charitable purpose corporation must be accompanied by a consent from the Department of the Attorney General. To obtain the consent, contact the Department of Attorney General, Charitable Trust Section, P.O. Box 30214, Lansing, MI 48909 or call (517) 373-1152.

(b) The period of duration stated in the Articles of Incorporation expires.

(c) Failure to file an annual report or pay any fee thereon for a period of two years from the due date.

(d) A judgment of dissolution is entered by a court.

### **HOW TO SUBMIT DOCUMENTS FOR FILING TO THE BUREAU**

MICH-ELF Filer: To obtain a Mich-Elf filer account, the MICH-ELF Application, [CSCL/CD 901](#), must be submitted by fax to (517) 241-6445. This fax number is only for Mich-Elf Applications.

#### Fax and Email

Customers with a MICH-ELF filer account may submit documents by fax to (517) 636-6437 or by email to [cdfilings@michigan.gov](mailto:cdfilings@michigan.gov).

#### Mail

Mail to the Corporations Division, P.O. Box 30054, Lansing, MI 48909-7554.

#### In person

Submit in person at 2501 Woodlake Circle, Okemos, MI. Office is open 8 a.m. to 5 p.m. daily, Monday through Friday, except [holidays](#).

### **Contact information**

**Corporations Division**  
PO Box 30054  
Lansing, Michigan 48909-7554

Corporations Division Phone Number ..... (517) 241-6470

Corporations Division Fax Numbers

Mich-Elf to submit documents (Must have Mich-Elf Filer account) ..... (517) 636-6437  
Mich-Elf Application (To establish or update Mich-Elf Filer account) ..... (517) 241-6445  
Orders for Certificates, Copies, or Information Requests..... (517) 241-0538

**24-HOUR, SAME DAY, 2-HOUR, AND 1-HOUR EXPEDITED SERVICE FOR DOCUMENTS**

Public Acts 217-220, effective January 1, 2006, signed by Governor Granholm on November 21, 2005, follows Delaware and permits the customer to obtain review and filing of their document, if fileable, within the time frame that best suits the customer's needs. Expedited service is available for all documents for profit corporations, limited liability companies, limited partnerships and nonprofit corporations. First time MICH-ELF users requesting expedited service must obtain a MICH-ELF filer number prior to submitting a document for expedited service.

Complete a separate Expedited Service Request, form [CSCL/CD 272](#), for each document for which expedited service is being requested.

**24-hour service: Any document concerning an existing entity ..... \$100**  
**Formation documents and applications for certificate of authority ..... \$50**

**Same day, other than 1 or 2 hour, must be received by 1 p.m. EST or EDT**  
**Existing domestic entity or qualified foreign entity ..... \$200**  
**Formation documents and applications for certificate of authority ..... \$100**

**2 hour on same day as request, must be received by 3 p.m. EST or EDT ..... \$500**

**1 hour on same day as request, must be received by 4 p.m. EST or EDT ..... \$1000**

**RESOURCES/CONTACT INFORMATION**

<b>SUBJECT</b>	<b>DEPARTMENT/AGENCY</b>	<b>PHONE NUMBER</b>	<b>WEB ADDRESS</b>
State Taxes	Michigan Department of Treasury	(517) 373-3200	<a href="http://www.michigan.gov/treasury">www.michigan.gov/treasury</a>
Federal Taxes, Employer Identification Numbers (EIN), Tax Exempt Status – 501(c)(3)	Internal Revenue Service	(800) 829-1040	<a href="http://www.irs.gov">www.irs.gov</a>
Unemployment Insurance	Department of Licensing and Regulatory Affairs, Unemployment Insurance Agency	(800) 638-3994	<a href="http://www.michigan.gov/uia">www.michigan.gov/uia</a>
Workers Compensation	Department of Licensing and Regulatory Affairs, Workers' Compensation Agency	(888) 396-5041	<a href="http://www.michigan.gov/wca">www.michigan.gov/wca</a>
Doing Business with the State of Michigan	Michigan Department of Technology, Management and Budget	(517) 373-6227	<a href="http://www.bid4michigan.com">www.bid4michigan.com</a>
State License Search	Michigan Economic Development Corporation	(888) 522-0103	<a href="http://www.michigan.org/medc/services/license">www.michigan.org/medc/services/license</a>
Guide to Starting a Small Business			<a href="http://www.michiganadvantage.org/Start-a-Business/Default.aspx">www.michiganadvantage.org/Start-a-Business/Default.aspx</a>
State Trademarks & Service Marks	Department of Licensing and Regulatory Affairs, Corporations, Securities & Commercial Licensing Division, Corporations Division	(517) 241-6470	<a href="http://www.michigan.gov/corporations">www.michigan.gov/corporations</a>
Federal Trademarks & Service Marks	United States Patent & Trademark Office (USPTO)	(800) 786-9199	<a href="http://www.uspto.gov">www.uspto.gov</a>
License to Solicit Funds/Registration as Charitable Trust	Michigan Attorney General, Charitable Trust Section	(517) 373-1152	<a href="http://www.michigan.gov/ag">www.michigan.gov/ag</a>

LARA is an equal opportunity employer/program. Auxiliary aids, services and other reasonable accommodations are available upon request to individuals with disabilities.