

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

FOREIGN CORPORATION FILING INFORMATION

After the Application For Certificate of Authority to Transact Business or Conduct Affairs in Michigan has been filed, additional documents may be required under the Michigan Business Corporation Act, [1972 PA 284](#) (profit corporations) and the Michigan Nonprofit Corporation Act, [1982 PA 162](#) (nonprofit corporations).

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

When the Application for Certificate of Authority is filed, the Bureau assigns a nine-digit ID number and this number is included on the endorsement page. Please include this ID number on any correspondence or documents submitted to this office.

ANNUAL REPORT: When to File, Fees, and Penalties

Due: On or before May 15 of each year (profit corporations); on or before October 1 of each year (nonprofit corporations) beginning the year after authorized to transact business or conduct affairs in Michigan. Required by Section 911 of the Act (MCL [450.1911](#), profit corporations; [450.2911](#), nonprofit corporations).

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

- **Profit Corporation: \$25.00.** Late filing penalty fee is \$10.00 per month or part of a month that the corporation is delinquent, not to exceed \$50.00.
- **Nonprofit Corporation: \$20.00.**

Forms: A pre-printed annual report (CSCL/CD-2500 – profit corporations; CSCL/CD-2000 – nonprofit corporations) is mailed to each corporation's resident agent at the registered office approximately three months prior to the due date. If the Corporation has opted to receive electronic notices, the email notice is sent to the resident agent email address on record. 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 Methods: The report can be filed online at www.michigan.gov/corpfileonline, by mail, or in person with the \$25.00 fee (profit) or \$20.00 fee (nonprofit) for the current year report. If submitting by mail, send to the post office box indicated on the report. If submitting in person, the address is 2501 Woodlake Circle, Okemos, MI.

Penalty: If a foreign corporation fails to submit their annual report or pay the related fee within one year of the due date of the report, the corporation's certificate of authority is automatically revoked by operation of law. To renew a foreign profit corporation's certificate of authority, the corporation must complete and submit the reports and pay the fees for all the years for which they were not paid plus a penalty of \$50.00 for each delinquent report. To renew a foreign nonprofit corporation's certificate of authority, 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.

Change of Registered Office and/or Change of Resident

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 through its resident agent and registered office. Resident agent and/or registered office changes can be made on a Certificate of Change of Registered Office and/or Resident Agent, [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 (profit - MCL [450.1242](#); nonprofit – [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 qualification of an out of state (foreign) corporation, you are required to report changes to information in the original application for certificate of authority, you may also wish to adopt an assumed name, or withdraw the company.

Profit Corporations: Amended Application For Certificate of Authority to Transact Business in Michigan (profit corporations) – Form [CSCL/CD-562](#) permitted by [Section 1021](#) of the Act, MCL 450.2021. Fee - \$10.00. A foreign profit corporation authorized to transact business in this state which changes its corporate name, or enlarges, limits, or otherwise changes the business which the foreign corporation proposes to do in this state, or otherwise affects the information set forth in its Application for Certificate of Authority to transact business in this state, shall file an Amended Application with the administrator no later than 30 days after the time a change becomes effective. A change in the registered office or resident agent may also be made by submitting form [CSCL/CD-520](#).

Nonprofit Corporations: Amended Application For Certificate of Authority to Transact Business in Michigan (profit corporations) – Form [CSCL/CD-565](#) permitted by [Section 1021](#) of the Act, MCL 450.3021. Fee - \$10.00. A foreign profit corporation authorized to conduct affairs in this state that changes its corporate name, or enlarges, limits, or otherwise changes the affairs that the foreign corporation proposes to conduct in this state, or makes any other change that affects the information included in its application for certificate of authority to conduct affairs in this state, shall file an amended application with the administrator within 30 days after the time a change becomes effective. A change in the registered office or resident agent may also be made by submitting form [CSCL/CD-520](#).

Certificate of Assumed Name, [CSCL/CD-541](#) permitted by Section 217 of the Act, profit - MCL [450.1217](#); nonprofit – 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 Correction, [CSCL/CD-518](#) permitted by Section 133 of the Act, profit - MCL [450.1133](#); nonprofit – [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 corporation 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.

Merger

Foreign profit, survivor of merger permitted by Section 1021 of the Act, MCL [450.2021](#).

Foreign profit, nonsurvivor of merger permitted by Section 1035 of the Act MCL [450.2035](#).

Foreign nonprofit, survivor or nonsurvivor of merger permitted by Section 1021 of the Act MCL [450.3021](#).

Fee - \$10.00. A foreign corporation with a Certificate of Authority that is party to a merger (either as a survivor or nonsurvivor) must file a Certificate Evidencing Merger (profit only) or a certified copy of the merger (profit or nonprofit) from the home jurisdiction.

Application for Certificate of Withdrawal, [CSCL/CD-561](#) permitted by Section 1031 of the Act, profit - MCL [450.2031](#); nonprofit – [450.3031](#). Fee - \$10.00.

A foreign corporation authorized to transact business or conduct affairs in Michigan may withdraw from the State upon filing an Application for Certificate of Withdrawal. Within 60 days after submitting the Application For Certificate of Withdrawal, tax clearance must be requested from the [Michigan Department of Treasury](#), Tax Clearance Division, Lansing, MI 48922, (517) 636-5260.

The Application for Certificate of Withdrawal for a nonprofit charitable purpose corporation must be accompanied by a consent from the Department of the Attorney General. To obtain such consent, contact the

Department of Attorney General, Charitable Trust Section, P.O. 30214, Lansing, MI 48909 or call (517) 335-7571.

Grounds for Revocation of Certificate of Authority

The administrator may revoke the Certificate of Authority upon any of the following grounds permitted by Section 1041 of the Act, profit – MCL [450.2041](#); nonprofit – [450.3041](#):

- (a) The corporation fails to maintain a resident agent in this state as required by this Act.
- (b) The corporation, after changing its registered office or resident agent, fails to file a statement of the change as required by this Act.
- (c) The corporation fails to file an amended application as required by this Act (profit corporations)
- (d) The corporation, after amending its articles of incorporation, fails to file a copy of the amendment as required by this Act (nonprofit corporations).
- (e) The corporation, after becoming the survivor to a merger, fails to file the certificate attesting to the occurrence of the merger as required by this Act (profit corporations).
- (f) The corporation, after becoming a party to a merger, consolidation, or similar corporation action, fails to file a copy of the certificate of merger, consolidation, or similar corporate action as required by this Act (nonprofit corporations).
- (g) The corporation fails to file its annual report within the time required by this Act or fails to pay an annual filing fee required by this Act.

HOW TO SUBMIT DOCUMENTS FOR FILING TO THE BUREAU

Online

Submit documents online at www.michigan.gov/corpfileonline.

Mail

Mail to Michigan Department of Licensing and Regulatory Affairs, Corporations, Securities & Commercial Licensing Bureau, 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, Bureau of Corporations, Securities & Commercial Licensing

P.O. Box 30054
Lansing, Michigan 48909-7554

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

Corporations Division Fax Numbers

Doc Review/Annual Filings (517) 241-2711
Division Director (517) 241-9722

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. 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

SUBJECT	DEPARTMENT/AGENCY	PHONE NUMBER	WEB ADDRESS
State Taxes	Michigan Department of Treasury	(517) 335-7508	www.michigan.gov/treasury
Federal Taxes, Employer Identification Numbers (EIN), Tax Exempt Status – 501(c)(3)	Internal Revenue Service	(800) 829-1040	www.irs.gov
Unemployment Insurance	Department of Labor and Economic Opportunity	(800) 638-3994	www.michigan.gov/uia
Workers Compensation	Department of Labor and Economic Opportunity	(888) 396-5041	www.michigan.gov/wca
Doing Business with the State of Michigan	Michigan Department of Technology, Management and Budget	(517) 373-6227	www.bid4michigan.com
State License Search			www.michigan.gov/statelicensesearch
Guide to Starting a Small Business	Michigan Economic Development Corporation	(888) 522-0103	www.michiganadvantage.org/Start-a-Business/Default.aspx
State Trademarks, Service Marks, & Insignias	Department of Licensing and Regulatory Affairs, Corporations, Securities & Commercial Licensing Bureau, Corporations Division	(517) 241-6470	www.michigan.gov/corporations
Federal Trademarks & Service Marks	United States Patent & Trademark Office (USPTO)	(800) 786-9199	www.uspto.gov
License to Solicit Funds/Registration as Charitable Trust	Michigan Attorney General, Charitable Trust Section	(517) 373-1152	www.michigan.gov/charities

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