

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

**MICHIGAN PROFIT CORPORATION FILING INFORMATION**

After the Articles of Incorporation are filed, additional documents may be required, under the provisions of the Michigan Business Corporation Act, [1972 PA 284](#), to implement the corporation's intended changes.

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

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

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

**Due Date:** On or before May 15 of each year beginning the year after incorporation. Required by [Section 911](#) of the Act, MCL 450.1911.

**Fee: \$25.00.** Enclose check or money order payable to the "State of Michigan" when submitting report by mail or pay with credit card when filing online. Late filing penalty fee is \$10.00 per month or part of a month that the corporation is delinquent, not to exceed \$50.00.

**Forms:** A preprinted annual report, CSCL/CD-2500 is mailed to the 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.

Professional service corporations must include a list with the names and addresses of the licensed shareholders as required under Section 911, [MCL 450.1911](#), of the Business Corporation Act. The shareholder list is included in the online filing program and with the preprinted forms.

**Filing Methods:** The report can be filed online at [www.michigan.gov/corpfileonline](http://www.michigan.gov/corpfileonline), by mail, or in person with the \$25.00 fee 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 2407 N Grand River Ave, Lansing, 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 60 days after the expiration of the two-year period. To renew the corporation's existence 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.

**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 450.1242](#). 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 450.1217](#). 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 450.1631](#). 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-510](#) permitted by [Section 642](#) of the Act, MCL 450.1642. 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 450.1133. 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.

### **Merger and Share Exchange**

**Certificate of Merger, Profit and Nonprofit Corporations**, [CSCL/CD-550](#) permitted by [Section 707](#) of the Act, MCL 450.1707. Fee - \$50.00 per Michigan Corporation

**Certificate of Merger, Cross Entity**, [CSCL/CD-550M](#) permitted by [Section 707](#) (corporations) and [Section 736](#) (cross-entity) of the Act, MCL 450.1707 and 450.1736. Fee - \$50.00 per Michigan Corporation.

**Certificate of Merger, Parent/Subsidiary**, [CSCL/CD-551](#) permitted by [Section 712](#) of the Act, MCL 450.1712. Fee - \$50.00 per Michigan Corporation

**Certificate of Share Exchange**, [CSCL/CD-553](#) permitted by [Section 707](#) of the Act (MCL 450.1707). Fee - \$50.00 for each domestic or qualified foreign corporation.

Two or more corporations can merge into one corporation or any other type of business organization or can enter into a share exchange by adoption a Plan of Merger or Share Exchange and filing the appropriate form.

### **Conversion**

**Certificate of Conversion**, [CSCL/CD-554](#) permitted by [Section 745](#) of the Act, MCL 450.1745. Fee - \$50.00 for the conversion plus fees for the new business organization as applicable.

A Michigan corporation can convert into a business organization which means a domestic or foreign limited liability company, limited partnership, general partnership, or any other type of domestic or foreign business enterprise, incorporated or unincorporated, except a domestic corporation.

### **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 450.1803. By incorporators or directors before commencement of affairs and issuance of shares and only if the corporation has no debts or other liabilities.  
  
[CSCL/CD-531](#) permitted by [Section 804](#) or [Section 805](#) of the Act, MCL 450.1804 or 450.1805. By directors, and shareholders (section 804), or by shareholders only (section 805), pursuant to an agreement under [Section 488](#). 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.
- (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**

Online

Submit documents online at [www.michigan.gov/corpfileonline](http://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 2407 N. Grand River Avenue, Lansing, MI. Office is open 8 a.m. to 4 p.m. daily, Monday through Friday, except holidays.

**Contact information**

**Corporations Division, Corporations, Securities, & Commercial Licensing Bureau**  
 PO Box 30054  
 Lansing, Michigan 48909-7554

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

**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.

<b>24-Hour Service: Any document concerning an existing entity</b> .....	<b>\$100</b>
<b>Formation documents and applications for certificate of authority</b> .....	<b>\$50</b>
<b>Same day, other than 1 or 2 Hour</b> , must be received by 1 p.m. EST or EDT	
<b>Existing domestic entity or qualified foreign entity</b> .....	<b>\$200</b>
<b>Formation documents and Applications for Certificate of Authority</b> .....	<b>\$100</b>
<b>2 Hour on same day as request</b> , must be received by 3 p.m. EST or EDT .....	
	<b>\$500</b>
<b>1 Hour on same day as request</b> , must be received by 4 p.m. EST or EDT .....	
	<b>\$1000</b>

## RESOURCES/CONTACT INFORMATION

SUBJECT	DEPARTMENT/AGENCY	PHONE NUMBER	WEB ADDRESS
State Taxes	Michigan Department of Treasury	(517) 335-7508	<a href="http://www.michigan.gov/treasury">www.michigan.gov/treasury</a>
Federal Taxes and Employer Identification Numbers (EIN)	Internal Revenue Service	(800) 829-1040	<a href="http://www.irs.gov">www.irs.gov</a>
Unemployment Insurance	Department of Labor and Economic Opportunity	(800) 638-3994	<a href="http://www.michigan.gov/uia">www.michigan.gov/uia</a>
Workers Compensation	Department of Labor and Economic Opportunity	(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			<a href="http://www.michigan.gov/statelicensesearch">www.michigan.gov/statelicensesearch</a>
Guide to Starting a Small Business	Michigan Economic Development Corporation	(888) 522-0103	<a href="http://www.michigan.org/medc/services/license">www.michigan.org/medc/services/license</a> <a href="http://www.michiganadvantage.org/Start-a-Business/Default.aspx">www.michiganadvantage.org/Start-a-Business/Default.aspx</a>
State Trademarks, Service Marks, & Insignias	Department of Licensing and Regulatory Affairs, Corporations, Securities & Commercial Licensing Bureau, 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>

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