



Government
of Canada

Gouvernement
du Canada

[Canada.ca](#) > [Innovation, Science and Economic Development Canada](#)
> [Corporations Canada](#)

Creating a not-for-profit corporation

Everything you need to know to incorporate and launch a federal not-for-profit corporation.

i Note

This information is not intended to replace legal advice. Consult a lawyer or another professional advisor to ensure that the specific needs of your corporation are met.

On this page

- [Incorporating](#)
- [Language of the articles](#)
- [Professional associations](#)
- [What to do after the corporation has been created](#)
- [By-laws](#)
- [Registering as a charity under the *Income Tax Act*](#)
- [Not-for-profit corporations and non-profit organizations](#)

Incorporating

To create a not-for-profit corporation, you need to incorporate. The quickest and easiest way to do this is to incorporate online, but you can also incorporate by email or mail.

Incorporate now

Language of the articles

The articles can be in the official language of your choice. This means they can be:

- in a format that uses either official language (in English or in French)
- in a format that employs both English and French, or
- in a fully bilingual format, using both official languages equally.

Professional associations

Incorporation of a professional association (that is, a corporation whose proposed name or purposes suggest that it considers itself to be an association of professionals) does not provide that corporation with the authority to practice, or to regulate the practice of, the profession. It is the corporation's responsibility to comply with provincial laws respecting professions.

What to do after the corporation has been created

Once the corporation has been created, a number of other items must be considered. [Next steps following incorporation](#) provides information on what needs to be done after a corporation has been created and on how to operate a not-for-profit corporation under the [NFP \(not-for-profit\) Act](#).

You will be required to file certain documents with Corporations Canada (see [Your reporting obligations under the Canada Not-for-profit Corporations Act](#)).

By-laws

At the first organizational meeting, the directors can make by-laws. This process can be simplified by referring to the [Model by-laws – Not-for-profit corporations](#), which have been written to apply to a typical not-for-profit corporation.

Corporations Canada has also developed an online interactive tool called a [By-law builder: not-for-profit corporations](#) that allows you to generate the by-laws you want by choosing provisions that meet the specific needs of your corporation from a number of available options.

i Note

By-laws do not have to be filed with the application to obtain a certificate of incorporation. However, the [NFP \(not-for-profit\) Act](#) requires that they be filed within 12 months after the members have confirmed them.

Registering as a charity under the *Income Tax Act*

To be able to issue official donation receipts and to be exempt from taxation, the *Income Tax Act* requires that corporations created and operated exclusively for charitable purposes register with the Canada Revenue Agency (CRA) as charities. Consult [How to draft purposes for charitable registration](#) to know more.

The act of incorporating as a not-for-profit corporation under the NFP Act does not mean that the corporation will automatically be tax-exempt or considered as a [registered charity](#) for the purposes of the *Income Tax Act*.

If your corporation intends to become a registered charity, read CRA's [Apply to become a registered charity](#) **before** preparing your incorporating documents, particularly as it relates to the purposes of the corporation statement. It is important that this statement meet the CRA requirements to qualify for registration as a charity.

You should also know that if you need to change the purpose statement **after** incorporation to qualify for registration as a charity, changes to approved articles of incorporation could only be made through an amendment — a separate fee-based service.

Not-for-profit corporations and non-profit organizations

Incorporation under the [NFP \(not-for-profit\) Act](#) does not automatically mean that the corporation will be exempt from tax under the *Income Tax Act*. For more information on being considered a non-profit organization under the *Income Tax Act*, see the [CRA's website](#).

Date modified:

2020-08-28