# Resident Director Readiness Checklist

Ten checks before you appoint a Canadian director

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Work through these ten before appointing anyone, and again each year.
The first question is whether you need a director at all.

- [ ] 1 **Jurisdiction checked**
  Federal imposes a rule; Ontario does not.
- [ ] 2 **Board counted**
  The 25 percent rule starts at four directors.
- [ ] 3 **Residency confirmed**
  At least one director living in Canada, if required.
- [ ] 4 **Consent obtained**
  In writing, signed before the filing goes in.
- [ ] 5 **Appointment filed**
  Within 15 days of the change.
- [ ] 6 **Annual return diarised**
  Within 60 days of the anniversary date.
- [ ] 7 **Control register opened**
  Updated immediately after any change.
- [ ] 8 **Minute book current**
  Resolutions, consents and resignation letters.
- [ ] 9 **Registered office set**
  In the province of incorporation, records accessible.
- [ ] 10 **Liability understood**
  Source deductions and GST/HST attach personally.

**PRO TIP**

A nominee director carries full personal liability for payroll and GST/HST.
Limited involvement in decisions does not limit that exposure in any way.

## What happens next

1. Board reviewed
2. Fixed fee quoted
3. Filings made

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