

Quebec Incorporation for US Founders: Address & NEQ Guide

Published April 29, 2026 18 min read



Executive Summary

This report provides an exhaustive guide for U.S. entrepreneurs seeking to [incorporate a company in Québec](#), focusing on the unique **address requirements**, use of [virtual office services](#), and the **Québec Enterprise Number (NEQ)** process. Québec offers a business-friendly environment – a **large bilingual market**, world-class R&D incentives, and strategic North American access (Source: [www.fasken.com](#)) (Source: [www.fasken.com](#)) – making it an attractive jurisdiction for foreign founders. Crucially, Québec's corporate statutes require that every corporation designate a [head office address](#) within Québec and obtain an NEQ upon registration (Source: [www.legisquebec.gouv.qc.ca](#)) (Source: [2727coworking.com](#)). Non-residents can incorporate 100% foreign-owned companies (no Canadian residency requirement for directors (Source: [2727coworking.com](#)) (Source: [companyformations.ca](#)), but must provide a bona fide Québec address for legal and regulatory purposes. Virtual office providers (with genuine street addresses, not P.O. Boxes) have become a key solution: most provinces – including Québec – allow use of a [commercial street address from a virtual office](#) for corporate registration, provided it can receive legal documents (Source: [2727coworking.com](#)) (Source: [2727coworking.com](#)). This report analyzes the legal framework, compares federal vs. provincial incorporation, details the mandatory Québec address rules (including the new requirement for a Québec “mandatory” if no local address exists (Source: [www.quebec.ca](#)) (Source: [2727coworking.com](#)), and explains the NEQ registration process. We include data and expert commentary, and present case illustrations. In summary, a U.S. entrepreneur can indeed form a Québec corporation; the principal hurdles are securing a valid Québec street address (often via a virtual office) and completing the Québec enterprise registration to obtain an NEQ (Source: [www.legisquebec.gouv.qc.ca](#)) (Source: [2727coworking.com](#)).

Introduction and Background

Québec's economic appeal. Québec is Canada's second-most populous province (~8.5–9.0 million people) with a recent GDP around **CAD \$435 billion** (Source: [2727coworking.com](#)). It boasts a highly **educated, bilingual workforce** and abundant renewable energy (~99% hydroelectric), making electricity among North America's cheapest (Source: [www.fasken.com](#)) (Source: [www.fasken.com](#)). Its strategic location – with an 813 km U.S. border and extensive trade infrastructure – provides companies direct access to North American and global markets (Source: [www.fasken.com](#)).

The province aggressively supports innovation: for instance, Québec offers generous [R&D tax credits](#) and funding programs that foreign entrepreneurs can access once they establish a Québec-incorporated (or federally incorporated and Quebec-registered) company (Source: [ondemandint.com](#)) (Source: [www.mallete.ca](#)).

Legal environment. Québec's corporate laws derive from civil-law tradition but align closely with Canada-wide standards. Entrepreneurs may incorporate under the **Canada Business Corporations Act (CBCA)** (federal) or Québec's **Business Corporations Act (QBCA)** (provincial, CQLR c. S-31.1) (Source: [2727coworking.com](#)) (Source: [2727coworking.com](#)). Both allow limited liability and corporate governance structures familiar to American founders. A key difference is director residency: the CBCA *mandates* at least 25% Canadian-resident directors (or one if fewer than four directors) (Source: [companyformations.ca](#)) (Source: [2727coworking.com](#)), whereas the QBCA imposes **no Canadian residency requirement** (Source: [2727coworking.com](#)) (Source: [companyformations.ca](#)). In practice, a Québec corporation can be 100% foreign-owned, with all directors non-resident, whereas a federal corporation must include at least one Canadian director (Source: [2727coworking.com](#)) (Source: [companyformations.ca](#)). (Notably, other provinces vary: Ontario similarly requires Canadian directors, but most provinces, including Alberta, Manitoba, and B.C., have no such requirement (Source: [companyformations.ca](#)) (Source: [companyformations.ca](#)).

Table 1 below summarizes these differences:

INCORPORATION PATH (LEGAL REGIME)	RESIDENCY REQUIREMENT	ADDRESS REQUIREMENT	QUÉBEC REGISTRATION (NEQ)
Federal (CBCA)	≥25% of directors must be Canadian (or ≥1 if <4 total) (Source: 2727coworking.com)	Head office must be in Canada (Source: 2727coworking.com) (if doing business in Québec, must also register provincially)	If operating in Québec, must file an extra-provincial <i>immatriculation</i> and obtain a Québec Enterprise Number (NEQ) (Source: 2727coworking.com).
Québec Provincial (QBCA)	No Canadian residency requirement (Source: 2727coworking.com)	Head office must be in Québec (a precise street address; P.O. box disallowed) (Source: 2727coworking.com) (Source: 2727coworking.com)	File initial incorporation documents with the Québec <i>Registraire des entreprises</i> (REQ); NEQ is issued upon registration (Source: 2727coworking.com) (Source: 2727coworking.com).
Extra-Provincial (Foreign corp)	Subject to home jurisdiction's rules	Must specify a Québec address in registration; if none, must appoint a <i>mandatary</i> (agent) in Québec (Source: 2727coworking.com) (Source: www.quebec.ca)	File a <i>declaration d'immatriculation</i> in Québec within 60 days of beginning activities; upon approval, receive a Québec NEQ (Source: 2727coworking.com) (Source: 2727coworking.com).

Table 1. **Key incorporation options for U.S. founders.** (Sources: Quebec corporate registry statute and guides (Source: [2727coworking.com](#)) (Source: [2727coworking.com](#)), Fasken analysis (Source: [2727coworking.com](#)), Quebec government NEQ info (Source: [www.quebec.ca](#)).

Québec Corporate Address Requirements

A central requirement (unusual to Americans) is that **every Québec corporation must have a real Québec “head office” address** on record. Under the QBCA, the required **liste des administrateurs** and **avis du siège** in the articles must specify the company's domicile and head office address (Source: [www.legisquebec.gouv.qc.ca](#)). The Québec enterprise register explicitly treats a corporation's “*adresse du domicile*” as its head office (Source: [www.quebec.ca](#)):

“For legal persons, [l']adresse du domicile is the address of the head office.” (Source: [www.quebec.ca](#))

In practical terms, this means the corporation must furnish a bona fide Québec street address where corporate records are kept and legal documents can be delivered (Source: [www.legisquebec.gouv.qc.ca](#)) (Source: [2727coworking.com](#)). Simple mailing boxes or out-of-province offices do not suffice: a valid address must allow personal service. Indeed, corporate law guidance emphasizes that a **P.O. box by itself is not acceptable** as a registered office in Canada (Source: [2727coworking.com](#)) (Source: [2727coworking.com](#)). For example, one corporate adviser notes that Québec (like Ontario

and other provinces) “requires a head office (*siège social*) in the province” and effectively forbids P.O. boxes as stand-alone addresses (Source: 2727coworking.com) (Source: 2727coworking.com). (This aligns with nationwide rules: **all Canadian corporate statutes mandate a physical delivery address** on file (Source: 2727coworking.com) (Source: 2727coworking.com).

Québec’s *Registraire des entreprises* enforces these rules. Upon immatriculation, the REQ assigns an NEQ and records the company’s address. **A valid Québec address must be furnished at incorporation (or shortly after)**. Failure to provide a proper address can have serious consequences, including potential invalidation of filings (Source: 2727coworking.com). Importantly, Québec law was recently amended to strengthen this point: effective April 1, 2026, any enterprise with **“neither domicile nor professional address nor establishment in Québec”** (i.e. literally no Québec address) must **appoint a Québec-based representative (mandatary)** to receive official communications (Source: www.quebec.ca) (Source: 2727coworking.com). In other words, if a foreign entrepreneur truly has no physical office in Québec, they must still designate a *fondé de pouvoir* in Québec as an addressee (Source: www.quebec.ca) (Source: 2727coworking.com).

These address requirements complete the big picture: a Québec-incorporated company (or a foreign company doing business in Québec) must *either* have a street address in Québec or an official Québec agent. In practice, most U.S. founders satisfy this by contracting a professional address service or virtual office in Québec. We discuss these options below.

Virtual Office and Professional Address Services

Given the address mandate, many new or remote-founded corporations use **virtual office** or mail-service providers to obtain a Québec address. A virtual office service supplies a “real street address at a recognized commercial building” for client businesses (Source: 2727coworking.com) (Source: 2727coworking.com). This allows a startup to list a Montréal or Québec City address as its head office, without renting full-time space. As of this writing, leading providers include **Regus (IWG)**, **Davinci Virtual**, **Spaces/Groups X**, **Servcorp**, coworking networks (like 2727 Coworking), and local mail centers.

Crucially, Canadian regulators consider such bona fide addresses acceptable. A recent analysis notes:

“Most Canadian provinces and the federal government accept a commercial street address provided by a virtual office as a valid registered address, as long as it is a real physical street address (not a P.O. box) and the provider authorizes its use for incorporation” (Source: 2727coworking.com).

Similarly, a Canada-wide guide concludes that **virtual offices are fully legal and expanding**, provided they comply with the provincial registry rules requiring a physical address (Source: 2727coworking.com) (Source: 2727coworking.com). Québec-specific commentary agrees: “*virtual office addresses are generally acceptable for Canadian business registration*” if they constitute legitimate commercial addresses (Source: 2727coworking.com). In short, using a reputable Québec virtual office (which verifies client identity and maintains a real office location) will satisfy the law (Source: 2727coworking.com) (Source: 2727coworking.com).

The table below lists typical virtual office options in Québec (particularly Montréal) and their pricing. All these providers offer genuine Québec locations (often prestigious downtown addresses) and include basic mail-handling; higher tiers may add receptionist or meeting-room services. This illustrates that professional addresses can be obtained at modest cost compared to traditional leases (Source: 2727coworking.com) (Source: 2727coworking.com).

PROVIDER	LOCATION(S)	BASIC MONTHLY FEE (APPROX.)	NOTES
2727 Coworking	Montréal (Griffintown/Saint-Henri)	~CAD \$75 (Source: 2727coworking.com)	Basic business address and mail service; optional meeting rooms/reception
Regus (IWG)	Montréal (Multiple: downtown, etc.)	CAD \$89–\$150 (Source: 2727coworking.com)	National chain; mail + address; higher tiers add receptionist/phone
Davinci Virtual	Nationwide (Montréal offices)	CAD \$50–\$100 (Source: 2727coworking.com)	Includes mail + local phone service; some meeting-room use
Spaces (IWG)	Montréal (e.g. Plateau, downtown)	CAD ~\$70–\$120 (varies by plan) *	Global network, co-working amenities
Servcorp	Montréal (centers)	CAD \$100–\$200+ *	High-end plans with dedicated receptionist
*Pricing varies by location and plan; sources: provider websites and industry guides (2727 Coworking) .			

Table 2. Sample virtual office providers in Québec. All schemes above provide a valid Québec street address for official use and include basic mail forwarding (source: 2727 Coworking market guide (Source: 2727coworking.com) (Source: 2727coworking.com). Additional services (phone, meeting rooms) cost extra.

Using a recognized address from one of these services lets the corporation comply with the statutory requirement. For example, a coworking analysis emphasizes that Québec (like other provinces) “demands a physical head office; only a real, accessible street address qualifies” (Source: 2727coworking.com). Once the corporation is formed with that address, it may post that address on signage and use it for contracts and banking.

Case Example: One startup founder (anonymized “Anna”) incorporated her tech business in Québec using a virtual office address. Within 24 hours of submission, Québec’s registrar validated her application and “issues an NEQ,” officially creating “1234-5678 Québec Inc.” (a placeholder name) (Source: 2727coworking.com). Because her articles of incorporation included the Montréal virtual office address, she “satisfied the law immediately” (Source: 2727coworking.com). She then used the same address to open a Canadian bank account and receive mail: “Anna now has the legal apparatus in place: her company has a Québec NEQ and an address. She can use the virtual office to receive mail... and can open a business account at a Canadian bank using that address,” the guide notes (Source: 2727coworking.com). This illustrates how a carefully chosen virtual office enables seamless compliance with Québec’s requirements.

Québec Enterprise Number (NEQ) and Registration Process

Every new Québec enterprise must complete a *registration* (immatriculation) with the **Registraire des entreprises du Québec (REQ)**. Upon successful registration (or continuation, in the case of a foreign company), the REQ assigns a unique **Québec Enterprise Number (NEQ)**. The NEQ is a **ten-digit identifier** that appears on all public records for the company and must be used in government filings and contracts (Source: 2727coworking.com) (Source: www.mallete.ca). In fact, Québec’s own guidance states: “Every enterprise that registers with the enterprise register is assigned an NEQ” (Source: www.quebec.ca). Mallette LLP likewise describes the NEQ as “a unique identifier assigned by the Registraire des entreprises du Québec to every organization registered in the province. Composed of ten digits, it serves as the official business identification card” (Source: www.mallete.ca).

Obtaining the NEQ. For a **Québec-incorporated (QBCA) corporation**, obtaining the NEQ happens as part of the incorporation process. The founder files the **declaration d’immatriculation** (registration declaration) with the REQ at the time of incorporation (Source: 2727coworking.com) (Source: 2727coworking.com). Québec law specifies that this declaration must be filed within 60 days of starting the business in Québec. Once the founder submits the articles of incorporation (statuts) and the registration form electronically, the REQ reviews the filing. If it is “conforme et complète,”

the Registraire “**immatricule la personne morale... en lui attribuant un numéro d’entreprise du Québec (NEQ)**” (Source: 2727coworking.com). In practice, the REQ often processes such filings within one business day. For example, as noted above, one founder’s submission was approved “*within a day*”, triggering NEQ issuance (Source: 2727coworking.com).

Registering a federal or foreign corporation. If instead a U.S. founder already has a corporation under another jurisdiction (e.g. a Delaware C-corp) and wishes to expand into Québec, the company must file an **extra-provincial registration** in Québec. In Québec terminology, a foreign (non-Québec) corporation “*carrying on an activity in Québec*” must submit a Québec registration declaration within 60 days of beginning business here (Source: www.quebec.ca). This filing likewise requires providing the Québec address (or appointing a mandatary if none exists) (Source: 2727coworking.com) (Source: www.quebec.ca). Once the REQ accepts the extra-provincial application, it **issues an NEQ** to that corporation (Source: www.quebec.ca) (Source: 2727coworking.com). In every case – incorporated provincially or registered from outside – the result is the same: a ten-digit NEQ that identifies the enterprise in all Québec dealings (Source: 2727coworking.com) (Source: www.quebec.ca).

Using the NEQ. After incorporation/registration, Québec law requires the company to include its NEQ on official documents. Business licenses, permits, and government tax accounts (e.g. GST/HST, QST) all track the company by its NEQ. The REQ’s public registry, searchable online, indexes each enterprise by NEQ and name (Source: www.quebec.ca) (Source: 2727coworking.com). For U.S. entrepreneurs, the NEQ is especially important because it is the key to accessing Québec’s government programs and tax authorities. For example, without an NEQ a company cannot file Québec tax returns or apply for provincial incentives. Failure to register and obtain an NEQ when doing business here can result in penalties or even inability to enforce contracts in Québec courts (Source: 2727coworking.com). Conversely, compliance is straightforward: simply include the NEQ on all filings, and use Québec.gov modules for business services (many forms ask for the NEQ).

In sum, **corporate presence in Québec is formally established by obtaining the NEQ**. Whether formed under Québec law or continuing an external corporation, the NEQ ties the enterprise into Québec’s legal and tax systems (Source: 2727coworking.com) (Source: 2727coworking.com). As one summary notes, once a foreign firm completes its Québec immatriculation “*the REQ deposits it in the register and issues an NEQ*”, effectively making it a Québec-registered entity (Source: 2727coworking.com).

Address Compliance, Language, and Other Obligations

Beyond the head office address rules, several other formal requirements bear on U.S. entrepreneurs:

- **Domicile and Service Address:** Québec distinguishes the “*domicile*” (registered address) and “*domicile élu*” (address for legal service). A Québec corporation’s domicile is its head office (Source: www.quebec.ca). The founder must also designate an address (usually the same) to receive legal notices under the Act respecting legal publicity of enterprises. If the corporation truly has no Québec address, the *mandatary* will receive service on its behalf (Source: www.quebec.ca) (Source: www.quebec.ca).
- **Language (Bill 101/96):** Québec law generally requires that a Québec company’s legal name, contracts, and consumer communications be in French or accompanied by a French version. Foreign founders should ensure their chosen corporate name conforms to the Charter of the French Language (for example, providing a French equivalent if the name is in English) (Source: 2727coworking.com) (Source: educaloi.qc.ca). (These rules are evolving under recent reforms; for up-to-date info consult the Office québécois de la langue française.)
- **Annual Update (Déclaration annuelle):** Unlike many U.S. states, Québec requires all registered enterprises to file an annual updating declaration with the REQ. This keeps the corporate data (address, directors, share capital) current in the public register. The first update is due the year after registration and then annually; fees apply. Missing updates can lead to default dissolution. (We note this only briefly – see the Québec government site for details.)

Data Trends and Case Studies

While Québec law may seem stringent on paper, in practice U.S. founders are increasingly taking advantage of Québec’s market and incentives. Canada’s overall ranking as **highly immigration-friendly for entrepreneurs** directly benefits Québec (Source: 2727coworking.com). For example, a 2023 OECD report named Canada the world’s most attractive country for immigrant founders (Source: 2727coworking.com). Within Canada, Québec appears prominently: its tech sector (notably in Montréal) and bio-life-sciences have drawn numerous U.S. and European startups.

Case Study – Virtual-Office Startup: One illustrative case involves an American-led AI startup that chose to incorporate in Québec to access R&D tax credits. The founder used a Regus virtual office address in Montréal as the company’s head office. After filing online, the Québec registrar issued the NEQ within a day. With the NEQ and address in hand, the company promptly opened a Canadian bank account and applied for provincial R&D grants. This quick setup contrasts with alternate strategies (e.g. spinning up a Delaware C-corp and staying in the U.S.), underscoring the efficiency of Québec’s system for compliant foreign entrepreneurs (Source: 2727coworking.com) (Source: 2727coworking.com).

Case Study – Comparing Federal vs. Provincial: Another example is an American investor weighing where to incorporate. Under federal CBCA law, his planned board structure would have needed one Canadian director (to meet the 25% residency rule (Source: 2727coworking.com). By instead forming the company provincially in Québec, he avoided that requirement entirely. The result was a simpler direct ownership structure (all U.S. founders as directors) while still maintaining full access to the Canadian market.

These cases reflect a general trend: “founders can incorporate in Québec without local-resident directors” (Source: 2727coworking.com) (Source: companyformations.ca), provided they meet the address and registration requirements. Indeed, many business guides encourage U.S. entrepreneurs to consider Québec, citing not only tax and talent advantages but also the relatively straightforward legal processes.

Implications and Future Developments

Québec continues to evolve its business laws. The 2026 amendment requiring a Québec agent for out-of-province companies underscores a commitment to legal accountability. We anticipate further refinements (for example, digital filing enhancements and language-law clarifications) as Québec seeks to balance openness to foreign business with local oversight.

For U.S. founders, staying informed of Québec’s compliance landscape is crucial. Key practical recommendations include:

- **Plan your address early.** Before registering the corporation, secure a Québec address service. Confirm with the provider that the address is authorized for corporate registration to avoid later legal issues (Source: 2727coworking.com) (Source: ondemandint.com).
- **Complete filings promptly.** Incorporate online through the Québec enterprise portal. Include the articles, directors’ list, and address; pay the nominal fee, and you will automatically receive the NEQ upon approval (Source: 2727coworking.com) (Source: 2727coworking.com).
- **Use the NEQ everywhere.** Once issued, use the NEQ on tax forms (GST/HST, QST), permits, and all communications with Québec authorities. Open Canadian bank accounts with the NEQ and the Québec address – banks routinely accept virtual office addresses when setting up corporate accounts (Source: 2727coworking.com).
- **Maintain annual updates.** File the required annual declaration on time to keep the NEQ active.
- **Leverage local incentives.** Québec offers programs (e.g. R&D credits, industrial clusters) that can be tapped once the company is properly registered. For example, a U.S. company doing eligible R&D in Québec can claim refundable tax credits via the NEQ registration.

Looking forward, as remote and hybrid work become permanent features of business, Québec’s acceptance of virtual offices will likely grow. Industry data project that Canada’s flexible workspace and virtual office market will nearly triple by 2030 (Source: 2727coworking.com) (Source: 2727coworking.com). Meanwhile, Québec’s stable political climate and innovation-friendly policies (including updates to language laws aimed at clarifying business requirements (Source: educaloi.qc.ca) suggest a bright outlook for foreign-founded enterprises.

Conclusion

In conclusion, U.S. entrepreneurs **can successfully incorporate in Québec** by meeting its specific address and registration rules. The main steps are: (1) choose Québec (or federal) incorporation based on business scope, (2) secure a legitimate Québec street address (e.g. via a virtual office) for the registered head office, (3) file the incorporation/registration declaration online with the Registraire des entreprises, and (4) receive and begin using the Québec Enterprise Number (NEQ). Québec imposes **no residency requirement** for directors (Source: 2727coworking.com) (Source: companyformations.ca), but **does** require an accurate address in Québec (Source: www.legisquebec.gouv.qc.ca) (Source: 2727coworking.com). By following these rules, foreign founders gain access to Québec’s markets and incentives while remaining fully compliant.

All analyses in this report are supported by official Québec government publications, legal commentary, and industry sources (Source: www.legisquebec.gouv.qc.ca) (Source: 2727coworking.com) (Source: 2727coworking.com) (Source: 2727coworking.com). As Québec’s economy grows in sectors like clean energy, AI, and biotech, these procedures will continue to be relevant for international entrepreneurs. Looking ahead, continued globalization and digital innovation may prompt Québec to further streamline foreign incorporation processes (for instance, expanding online services or virtual-going policies), making it even easier to establish a Québec company from abroad.

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(All cited sources accessed April 2026.)

Tags: quebec incorporation, quebec enterprise number, virtual office quebec, non-resident incorporation, us entrepreneurs canada, cbca vs qbca, quebec head office

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