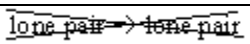
RESONANCE STRUCTURES

"Resonance" involves lone pairs and pi bonds only.
If sigma bonds are involved, then you are dealing with a reaction, not with resonance.

rules for drawing resonance structures

lone pair → pi bond pi bond → pi bond	**Forming a pi bond** is only legal when it is formed with: (1) a carbocation, or (2) an atom that's simultaneously losing a pi bond. (It's also legal to form a pi bond with an atom that can have an expanded octet, but this rarely comes up.)
 pi bond → lone pair	**Forming a lone pair** is only significant when you're: (1) moving electrons toward the more electronegative atom, or (2) making room for a pi bond .

electron-pushing arrows and the bonds

Every electron-pushing arrow tells you to: (1) break a bond, or (2) form a bond, or (3) break a bond and form a bond.
You should break or form a bond only if there is specific electron-pushing arrow telling you to do so.

electron-pushing arrows and the charges

For every new resonance structure, you should change two charges: the atom at the "initial tail" becomes one step more positive, and the atom at the "final head" becomes one step more negative.
Exception: If the electron-pushing arrows form a cycle, then there is no initial tail or final head, and hence no charges to change.
The net charge should be the same for all the resonance structures of a compound.