How To Incorporate Yourself For Free!

The Plain English Guide To Forming A Corporation Via Free Online Resources: In Any State, All By Yourself, and Without Paying A Small Fortune In Legal Fees

> For "Do-It-Yourself-ers", Small Business Owners, Part-Time Business Owners, Home-Based Business Owners And Self-Employed People

> > by Wayne M. Davies

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CHAPTER ONE:

INTRODUCTION

The purpose of this ebook is to show you how to incorporate your small business or self-employment activity using free resources available on the Internet.

First things first.

ARE YOU IN THE RIGHT PLACE?

How do you know that you should even be reading this eBook? You should be reading this eBook if you fall into one of the following two categories:

1. You already have an unincorporated small business or self-employment activity, such as a Sole Proprietorship or a Partnership, and you have decided that this small business should be incorporated.

2. You are giving serious consideration to starting a small business or selfemployment activity, and you want to know what it takes to form a corporation right from the start.

By "small business" or "self-employment activity" I mean any of the following: -- **any** small business, whether full-time or part-time, online or offline -- **any** home-based business, whether full-time or part-time, including a part-time Internet business in which you sell other people's products via affiliate programs. -- **any** self-employment activity, online or offline How do you know if your existing business is a "Sole Proprietorship"? Well, you are a Sole Proprietorship if your business is not a Partnership, a Corporation or a Limited Liability Company (LLC).

If you've been "in business" for awhile, you can also determine whether you are a Sole Proprietorship by looking at a previously filed personal income tax return. Your business or self-employment activity is a Sole Proprietorship if it was reported on your personal income tax return via a form called Schedule C: "Profit or Loss From Business (Sole Proprietorship)." So, if you are reading this book because you want to incorporate your existing business, here's an easy way to make sure that you are, in fact, a Sole Proprietor: take out last year's personal income tax return and see if there's a Schedule C.

The same principle applies if your existing unincorporated business is a Partnership -- just take out last year's tax returns and see if you filed a Form 1065 for the business. If so, then your business is a Partnership and you, too, are a candidate for incorporation.

THIS eBOOK IS ALL ABOUT "HOW-TO" NOT "WHY"

You should be reading this eBook if you want to know how to incorporate your business in the most inexpensive way possible.

This eBook is based on the assumption that you already know <u>*why*</u> you should incorporate. The two most compelling reasons to incorporate are:

- 1. To obtain asset protection through Limited liability
- 2. To reduce your business taxes

This eBook will not try to convince you that you *should* incorporate. If you are looking for that kind of information, you are in the wrong place. There are hundreds of books available on the benefits of incorporating. I even wrote one myself -- "Incorporation Tax Secrets Revealed" -- and you can read a detailed description of its contents at:

http://www.incorporationtaxsecrets.com/

BEFORE DIGGING IN, LET'S REVIEW THE BASICS

The purpose of this eBook is not to explain all the intricacies of business entities. Again, that's not the purpose of this eBook. But just to make sure we're all on the same page, let's review the basic characteristics of the 4 major types of business entities.

SOLE PROPRIETORSHIP

If your business is not a partnership, corporation, or LLC, then by default you are a Sole Proprietorship. From both a legal and tax standpoint, there is no distinction between you and the business, so you have unlimited liability. You report the business on your personal income tax return (Form 1040) via a form called Schedule C. Numerous other forms may also be required on your personal return, depending on the complexity of your business and the nature of its operations.

PARTNERSHIP

A Partnership is an agreement between two or more persons to carry on a business. Each person contributes money, property, labor, or skill, and expects to share in the profits and losses of the business. A Partnership must file an annual income tax return to the IRS (Form 1065) to report the income, deductions, gains, losses, etc., from its operations, but the Partnership does not pay income tax. Instead, it "passes through" any profits or losses to its partners via a form called Schedule K-1. Each partner includes his or her share of the Partnership's income and expenses (as reported on the K-1) on his or her personal tax return.

Like the Sole Proprietor, the Partners in a Partnership have unlimited liability.

CORPORATION

For tax purposes, there are two main types of corporations: the "C" Corporation and the "S" Corporation. When you form a Corporation according to the laws of your particular state, the IRS automatically assumes you are a "C" Corporation for tax purposes. To become an "S" Corporation, you have to apply for "S" Corporation status via a special application (Form 2553), which the IRS will accept if you meet the criteria to become an "S" Corporation. From a tax standpoint, there are significant differences between a "C" Corp and an "S" Corp. From a legal standpoint, there is no difference between a "C" Corp and an "S" Corp -- both have limited liability.

C Corporation. The profit of a "C" Corporation is taxed TWICE(!!) -- once to the Corporation and a second time to the shareholders when distributed as dividends. (This is the dreaded "double taxation of corporate profits"). However, shareholders cannot deduct any losses of the Corporation. The "C" Corporation files Form 1120 to report its income and expenses to the IRS.

S Corporation. If your business qualifies, it can avoid double taxation by becoming an "S" Corporation. An S corporation generally is exempt from federal income tax, but still must file an income tax return called Form 1120S. The income or loss of the S corporation is transferred from the Corporation to the individual shareholder's personal income tax returns via Schedule K-1, which the Corporation must give to each shareholder.

LIMITED LIABILITY COMPANY (LLC)

This is the newest kind of legal entity. It is a cross between a Corporation and a Partnership (if there are multiple owners). From a legal standpoint, the LLC is much like a Corporation, offering limited liability to the owners (which are called "members"). From a tax standpoint, the LLC is like a chameleon and can taxed like a Sole Proprietorship, a C Corporation, or a S Corporation (if there is only one member), or it can taxed like a Partnership, a C Corporation, or a S Corporation (if there is more than one member). The LLC lets the IRS how it wants to be taxed by filing the appropriate paperwork with the IRS.

So, to make sure you know what type of business you currently have, just take out last year's tax return and find the form that you used to report your business activity. Whichever form you used determines what type of entity you own.

TYPE OF BUSINESS	Income Tax Return
SOLE PROPRIETORSHIP	Form 1040, Sch C
PARTNERSHIP	Form 1065
"C" CORP	Form 1120
"S" CORP	Form 1120S
LLC (multi-member)	IT DEPENDS!
LLC (single member)	IT DEPENDS!

Still with me?

OK, if you are still reading this eBook, that means you have these two characteristics:

1. You have an existing or new small business that you want to incorporate

2. You want to know how to incorporate your small business in the cheapest way possible via online resources

One final assumption, which we can call the third characteristic of the typical reader of this eBook:

3. You are a "do-it-yourself-er"

I'm going to show you how to go online and find exactly what you need to do to incorporate your business.

The end result will be that you will have to fill out some forms and follow some very specific instructions regarding the proper filing of those forms.

Hmmm. Sound familiar?

Yup, it's a lot like preparing your own tax returns.

If you are a "do-it-yourself-er" when it comes to income tax returns, then you will probably do just fine. If you can write your name and address on a form and gather some other basic information about your business, then you can form your own corporation by yourself without a lawyer and without paying hundreds (or even thousands) of dollars in legal fees.

But let me say this -- (hey, some of my best friends are lawyers!) -- forming a corporation without a lawyer, just like filing your own tax returns without a tax professional, isn't for everyone.

You may breeze right through this, save yourself a bundle, and buy yourself something nice with the money you saved.

Or you may get stuck. If that happens, don't fret. When it comes to getting help with the incorporation process, you do have several options, and not all of them involve paying a lawyer thousands of dollars. Later in the book I'll give you some valuable advice on how to get affordable help with the incorporation process, just in case you decide that "going it alone" is not for you.

IMPORTANT NOTE ABOUT THE "LINKS" IN THIS eBOOK:

There are hundreds of links in this eBook – and I mean hundreds!

I've done my best to verify the accuracy of each link, but I cannot guarantee that each link will work by the time you read this. Things change every day on the Internet, and most of these links are to websites run by the IRS and all 50 states.

Also, while a particular website address may be correct, the actual physical link in this eBook may not work – some of these addresses are so long that the URL got "truncated" when I converted my word processing document to a pdf file. So, if you click on a link and get an error message, please try this "trick" before concluding that the link doesn't work: Rather than clicking on the link within the pdf file, physically type the website address into your web browser and then attempt to access that website URL.

If you think you've found a website address that is truly "wrong" – because you get an error message no matter what you do to access it – please let me know by sending an email to <u>Wayne@YouSaveOnTaxes.com</u>.

CHAPTER TWO:

3 EASY STEPS TO INCORPORATION

Forming a corporation in any state is as easy as 1 - 2 - 3.

The three essential steps to incorporating are:

1. Select a unique Corporation or LLC name

2. Verify the availability of your Corporation/LLC name

3. Submit the appropriate incorporation/LLC formation paperwork with your state, along with the required state filing fee.

NOTE: I am going to show you the procedures for forming a Corporation **and** a LLC in all 50 states. Both of these entities provide limited liability to the owners.

Whether you should form a Corporation or a LLC is a complicated issue that is way beyond the scope of this eBook, of course. But I just want you to know that the procedures for forming both these entity types are included in this eBook.

OK, let's talk about each of these three steps in more detail.

STEP #1: Select a unique Corporation or LLC name

There are two critical requirements regarding the name of your corporation or LLC:

1. The name must contain one or more specific words that identify your business as a corporation or LLC. I call these specific words "Identifier Words".

2. The name must not already be in use by another business.

Let's talk about the first name requirement in more detail.

NAME REQUIREMENT #1: Identifier Words

These "Identifier Words" are different for the Corporation and the LLC. I will explain what they are for both of these entity types.

Identifier Words for the Corporation

For the corporation there are several of these "identifier words" -- specific words (or their abbreviations) that tell the world your business is a corporation. The four most common corporate "identifier words" are:

Incorporated (or the abbreviation "Inc.") Corporation (or the abbreviation "Corp.") Company (or the abbreviation "Co.") Limited (or the abbreviation "Ltd.") Now here's where things get a little bit tricky: Not every state has approved all four of those Identifier Words. Most of the states do allow all four, but your particular state may not. In addition, some states allow Identifier Words other than these four.

That's why I've compiled a chart that summarizes the rules in each state.

Just use the chart on the following page to find out the rules in your state regarding "Identifier Words."

Example:

Alabama allows only these two corporation Identifier Words: "Corporation" and "Incorporated" (and the abbreviations of those two words, "Corp" and "Inc"). Alabama does not allow use of "Company" or "Limited." Don't ask me why.

So, if you send in your incorporation paperwork to Alabama with the business name "ABC Company" or "ABC Limited" -- guess what? Your paperwork will be rejected and you'll have to resubmit it with a different name, such as "ABC Corporation" or "ABC Inc."

In contrast, Alaska allows all four of the most common Identifier Words: Corporation, Company, Incorporated and Limited (and their abbreviations).

So in Alaska, "ABC Company" or "ABC Limited" would be accepted, as well as "ABC Corporation" and "ABC Incorporated".

See how every state can be different? Granted, most states do accept "the Big 4" -but be sure to check. This may seem like a minor detail, but it really isn't. You must get this right or your incorporation paperwork will be rejected.

There are several states that have other, even quirkier rules related to the naming of your corporation, so be sure to check the following chart carefully, including all the explanatory notes below the main part of the chart.

Corporation Name Requirement #1: "Identifier Words"

NOTE: To save space on this page, each Identifier Word is shown in the column heading in its abbreviated form; the full word is also allowed: Association, Corporation, Company, Incorporation, Limited

STATE	Assoc.	Corp.	Co.	Inc.	Ltd.	Misc	
Alabama		X		Х			
Alaska		X	Х	Х	Х	Х	
Arizona	Х	Х	X	Х	Х		
Arkansas		X	X	Х	Х		
California		X		Х	Х		
Colorado		X	X	Х	Х		
Connecticut		X	X	Х	Х	Х	
Delaware	Х	Х	X	Х	Х	Х	
D.C.		X	X	Х	Х		
Florida		Х	X	Х			
Georgia		Х	Х	Х	Х	Х	
Hawaii		Х		Х	Х		
Idaho		Х	XX	Х	Х		
Illinois		Х	Х	Х	Х		
Indiana		Х	Х	Х	Х		
Iowa		Х	Х	Х	Х		
Kansas	Х	Х	Х	Х	Х	Х	
Kentucky		Х	Х	Х	Х		
Louisiana		Х	XX	Х	Х		
Maine		Х		Х	Х		
Maryland		Х	XX	Х	Х		
Massachuset	ts	Х		Х	Х		
Michigan		Х	Х	Х	Х	Х	
Minnesota		Х	XX	Х	Х		
Mississippi		Х	Х	Х	Х		
Missouri		Х	Х	Х	Х		
Montana		Х	Х	Х	Х		
Nebraska		Х	Х	Х	Х		
Nevada		No requirement to use Identifier Words					
New Hampsh	nire	X		Х	Х		
New Jersey		Х	Х	Х	XX		
New Mexico		Х	Х	Х	Х		
New York		Х		Х	Х	Х	
North Caroli	na	Х	Х	Х	Х		
North Dakot	a	Х	Х	Х	Х		
Ohio		Х	X	х			
Oklahoma	х	Х	Х	Х	Х	Х	
Oregon		Х	Х	Х	Х	Х	
Pennsylvania		Х	Х	Х	Х		

STATE Assoc.	Corp.	Co.	Inc.	Ltd.	Misc
Rhode Island	Х	Х	Х	Х	
South Carolina	х	х	Х	Х	
South Dakota	х	х	Х	Х	
Tennessee	х	Х	Х		
Texas	Х	Х	Х		Х
Utah	х	Х	Х		
Vermont	Х	X	Х	X	X
Virginia	Х	X	Х	X	
Washington	Х	X	Х	X	
West Virginia	х	Х	Х	Х	Х
Wisconsin	Х	X	Х	Х	
Wyoming	X	х	Х	Х	

NOTES:

1) **xx** in the Co. column means that "Company" or "Co." can be used in the name, but if "Company" or "Co." is used, it may not be immediately preceded by the word "and" or the symbol "&".

2) **xx** in the Ltd column means that the abbreviation "Ltd" is ok, but the word "Limited" is not. New Jersey is the only state to have this quirky rule.

3) **x** in the Misc column means that there is one or more "special" rules about the corporate name requirements in that state.

Examples of these "special" rules that are typically unique to each state:

Alaska: corporate names cannot contain the word "city", "borough" or "village".

Connecticut: in addition to Corp, Co, Inc and Ltd, "Societa per Azioni" or "S.p.A" can be used.

Delaware: in addition to Assoc, Corp, Co, Inc and Ltd, several other words can fulfill the "required word" rule: Club, Foundation, Fund, Institute, Society, Union, Syndicate

Georgia: the name cannot exceed 80 characters (including spaces & punctuation)

Kansas: in addition to Assoc, Corp, Co, Inc and Ltd, several other words can fulfill the "required word" rule: Church, College, Club, Foundation, Fund, Institute, Society, Union, Syndicate.

Michigan: the following words are prohibited: Bank, Industrial Bank, Deposit, Surety, Security, Trust, or Trust Company.

New York: Certain profession-related words are prohibited or restricted, like "banking" and "insurance".

Oklahoma: Other acceptable Identifier Words include: Club, Foundation, Fund, Institute, Society, Union, Syndicate

Oregon: the word "Cooperative" is prohibited

Texas: you cannot use the word "Lottery".

Vermont prohibits the word "Cooperative" or any abbreviation of "Cooperative".

In **West Virginia**, you can only use the words "Engineer" or Engineering" if the purpose of the business is indeed engineering and at least one of the incorporators is a registered professional engineer.

So, if you see "**x**" in the Misc column, I would pay attention to your state's particularly quirky Identifier Word rules.

Identifier Words for the Limited Liability Company

For LLC's, the Identifier Word requirement simply means that your business name must include the phrase "Limited Liability Company" or the abbreviation "LLC."

The second critical name requirement is that your name be unique. In other words, it cannot already be used by another business.

How do you pick a name for your corporation/LLC that is not already in use? The only way you can know for sure that your name is unique is to check with your state and find out -- which leads us right to Step #2:

STEP #2: Verify the availability of your corporation/LLC name

This is a good time to introduce you to the folks in your state who handle the incorporation process. Forming a corporation or LLC is a matter of state law, so

every state has a department who oversees the process. In most states, this is usually the Secretary of State.

To verify that your name is unique and therefore available, you must contact the Secretary of State and find out. You can do this one of two ways:

1. Online

Go to the Secretary of State's website for your particular state. There will be a link on the Secretary of State's home page to the Corporations section. Just click on that link and then look for a link called "Name Availability" or something similar.

Many states allow you to input your desired name and you'll get an immediate response as to whether that name is already in use.

2. Offline

You can also call your Secretary of State and request a corporation/LLC name availability check over the phone. Many states can input your desired name into their system while you are on the phone and provide an immediate verification of availability.

Now, here's one more important item with regard to name availability.

Once you know that your name is available, that does NOT guarantee that it will still be available when you submit your paperwork (Step #3). It is theoretically possible that someone else just sent their paperwork to the Secretary of State on the day you verified name availability. If the name you want is submitted by someone else before your file your paperwork, your paperwork could get rejected. This doesn't happen very often, and the odds are against it, but just so you know -- it can happen.

So, states have created a procedure that enables you to reserve your corporation/LLC name prior to actually submitting the incorporation/LLC formation paperwork. This is known as a "name reservation", and while it is not mandatory in most states in order to incorporate, if you are worried about not getting the name you want, I highly recommend it.

Again, just go to your Secretary of State's website and look for the appropriate form to reserve a name, print it out, fill it out, and send it in along with the required fee. Some states will also allow you to submit the name reservation form online and pay the fee with a credit card.

And now, on to Step #3.

STEP #3. Submit the appropriate incorporation/LLC formation paperwork with your state, along with the required incorporation/LLC formation filing fee.

There is one primary document that is used to initiate the incorporation/LLC formation process.

For a Corporation, this document is known as The Articles of Incorporation in most states.

NOTE: in a very few states, this Corporation document is known as the <u>Certificate</u> of Incorporation; in Tennessee it is called the <u>Charter</u> (Tennessee) and in Massachusetts, the Articles of <u>Organization</u>.

For a Limited Liability Company, this document is known as The Articles of Organization in most states.

Each state has its own laws regarding the proper form and content of this document, but surprisingly enough, for many states the required information is basically the same.

Fortunately for you, virtually every state now makes these forms available online. You simply go to the Secretary of State's website, find the form, fill it out, print it out, and mail it in (along with your state's filing fee, which does vary from state to state).

Some states also offer the option of completing the form online and submitting it online, with payment made via credit card at the time of online submission.

On the following pages are two charts -- one for each state's Articles of Incorporation form and one for each state's Articles of Organization form.

These two charts provide the actual pdf file name of your state

ARTICLES OF INCORPORATION FOR ALL 50 STATES

STATE File Name
http://www.sos.state.al.us/BusinessServices/DomesticCorps.aspx
<u>Alaska</u> http://www.commerce.state.ak.us/bsc/pub/08-400.pdf
<u>Arizona</u> http://www.azcc.gov/divisions/corporations/filings/forms/cf0042.pdf
<u>Arkansas</u> http://www.sosweb.state.ar.us/corp_ucc/corp_forms/forms/DN-01.pdf
<u>California</u> http://www.ss.ca.gov/business/corp/pdf/articles/corp_artsgen.pdf
<u>Colorado</u> http://www.sos.state.co.us/biz/FileDoc.do
<u>Connecticut</u> http://www.ct.gov/sots/lib/sots/commercialrecording/allforms/cert_of_incstock_corp.pdf
Delaware http://www.state.de.us/corp/incstk.pdf
District of Columbia http://dcra.dc.gov/DC/DCRA/For+Business/Corporate+Registration/Corporate+Registration:+For+Profit+Serv ices
Florida http://form.sunbiz.org/pdf/cr2e010.pdf
<u>Georgia</u> http://www.sos.state.ga.us/corporations/filing_procedures_corp_2001.pdf
<u>Hawaii</u> http://hawaii.gov/dcca/areas/breg/registration/dpc/forms
<u>ldaho</u> http://www.sos.idaho.gov/corp/corpform.htm
Illinois http://www.sos.state.il.us/publications/pdf_publications/bca210.pdf
<u>Indiana</u> http://www.state.in.us/icpr/webfile/formsdiv/04159.pdf
<u>lowa</u> http://www.legis.state.ia.us/IACODE/2003/490/202.html
<u>Kansas</u> http://www.kssos.org/forms/business_services/CF.pdf

ARTICLES OF INCORPORATION (continued)

Kentucky http://sos.ky.gov/NR/rdonlyres/EB10823E-D480-4372-BDB0-3229FA224F09/0/PAI1.pdf

<u>Louisiana</u>

http://www.sos.louisiana.gov/Portals/0/399ArticlesofIncorporationLouisianaBusiness.pdf

<u>Maine</u>

http://www.maine.gov/sos/cec/corp/formsnew/mbca6.pdf

Maryland http://www.dat.state.md.us/sdatweb/stock.pdf

Massachusetts http://www.sec.state.ma.us/cor/corpdf/c156ds202950c11316.pdf

Michigan http://www.michigan.gov/documents/CIS_Form_500_2453_7.pdf

<u>Minnesota</u> http://www.sos.state.mn.us/index.aspx?page=1082

<u>Mississippi</u> http://www.sos.state.ms.us/forms/corp/f0001.pdf

<u>Missouri</u> http://www.sos.mo.gov/forms/corp/corp41.pdf

Montana http://sos.mt.gov/Business/forms/Profit/Domestic/34-Domestic_Profit_Corporation_Articles_of_Incorporation.pdf

<u>Nebraska</u> http://www.sos.state.ne.us/business/corp_serv/corp_form.html

<u>Nevada</u> http://nvsos.gov/Modules/ShowDocument.aspx?documentid=668

<u>New Hampshire</u> http://www.sos.nh.gov/corporate/PDF/Form_11_V-1.0.pdf

<u>New Jersey</u> http://www.state.nj.us/treasury/revenue/forms/njreg.pdf

<u>New Mexico</u> http://www.nmprc.state.nm.us/corporations/pdf/charter/dpr.pdf

<u>New York</u> http://www.dos.state.ny.us/corps/dom_busfile.html

<u>North Carolina</u> http://www.secretary.state.nc.us/corporations/Forms.aspx

<u>North Dakota</u> http://www.nd.gov/eforms/Doc/sfn16812.pdf

ARTICLES OF INCORPORATION (continued)

Ohio http://www.sos.state.oh.us/SOS/Upload/business/forms/532.pdf

Oklahoma https://www.sos.ok.gov/business/forms.aspx

Oregon http://www.sos.state.or.us/corporation/forms/dbc.htm

Pennsylvania http://www.dos.state.pa.us/corps/lib/corps/20/7/1306-2102.pdf

<u>Rhode Island</u> http://sos.ri.gov/business/acknowledgements/

<u>South Carolina</u> http://www.scsos.com/forms/Corporations/Domestic/ArticlesofIncorporationDomestic.pdf

<u>South Dakota</u> http://www.sdsos.gov/busineservices/corporations_forms.shtm#corporationforms

Tennessee http://www.state.tn.us/sos/forms/ss-4417.pdf

Texas http://www.sos.state.tx.us/corp/forms/201_boc.pdf

<u>Utah</u> http://corporations.utah.gov/pdf/incprofit.pdf

<u>Vermont</u> http://www.sec.state.vt.us/corps/forms/artsprof.htm

Virginia http://www.scc.virginia.gov/publicforms/175/scc619.pdf

Washington http://www.sos.wa.gov/corps/registration_forms.aspx

<u>West Virginia</u> http://www.sos.wv.gov/business-licensing/Pages/FormIndexforBusinessFilings.aspx

Wisconsin http://www.wdfi.org/_resources/indexed/site/corporations/form002_f.pdf

Wyoming http://soswy.state.wy.us/Forms/FormsFiling.aspx?startwith=Business Some tips on using these forms:

1. These links are current as of the writing of the eBook (late 2010). As you know, things change daily on the Internet. If a link doesn't work, please let me know. Or visit this website to find the current link to a particular state's form: http://smallbusiness.findlaw.com/business-structures/business-structures-resources/business-structures-articles-incorporation.html

2. There are links here for all 50 states and the District of Columbia. Many of these links are to a PDF file, which requires Adobe Acrobat Reader (the same program you are using to read this eBook).

3. When you click on the pdf file link, you'll be taken directly to the actual pdf file and the Articles of Incorporation form will appear on your screen in Adobe Acrobat Reader. You can then do any of the following

a. Print out the form and prepare it by hand. (Be sure to check with your state to see if a hand-written form is acceptable.)

b. Fill out the form on your screen by typing in the required information. Then you can print it out.

c. Download the form to your computer and open up the pdf file from your hard drive. You then have the same 2 options as above: print the form and prepare it by hand; or, fill out the form on your screen and print it out.

4. A few of the links will take you to a html website page, i.e. a webpage containing instructions on what information is required for a properly filed Articles of Incorporation document, or it may contain a list of various forms with links to each one. Just look through the list to find the form you need.

STATE

ARTICLES OF ORGANIZATION (LLC) FOR ALL 50 STATES

File Name

Alabama http://www.sos.state.al.us/BusinessServices/LLC.aspx

<u>Alaska</u> http://www.commerce.state.ak.us/bsc/pub/08-430.pdf

<u>Arizona</u> http://www.azcc.gov/divisions/corporations/filings/forms/ll0004.pdf

<u>Arkansas</u> http://www.sosweb.state.ar.us/corp_ucc/corp_forms/forms/LL-01.pdf

<u>California</u> http://www.ss.ca.gov/business/llc/forms/llc-1.pdf

<u>Colorado</u> http://www.sos.state.co.us/biz/FileDoc.do

<u>Connecticut</u> http://www.ct.gov/sots/lib/sots/commercialrecording/allforms/articles_of_org_-_domestic_llc.pdf

Delaware http://corp.delaware.gov/llcform09.pdf

<u>District of Columbia</u> http://dcra.dc.gov/DC/DCRA/For+Business/Corporate+Registration/Corporate+Registration:+Limited+Liability +Companies+(LLC)

Florida http://form.sunbiz.org/pdf/cr2e047.pdf

<u>Georgia</u> http://www.sos.state.ga.us/corporations/filing_procedures_llc_2001.pdf

<u>Hawaii</u> http://hawaii.gov/dcca/areas/breg/registration/dllc/forms

Idaho http://www.sos.idaho.gov/corp/llcform.htm

Illinois http://www.sos.state.il.us/publications/pdf_publications/llc55.pdf

Indiana http://www.in.gov/icpr/webfile/formsdiv/49459.pdf

lowa http://www.legis.state.ia.us/IACODE/2003/490A/303.html

ARTICLES OF ORGANIZATION for LLC (continued)

Kansas http://www.kssos.org/forms/business_services/DL.pdf

Kentucky http://sos.ky.gov/NR/rdonlyres/50E8E38F-40BA-4636-A6F1-89B47E3F5DDA/0/KLC.pdf

Louisiana http://www.sos.louisiana.gov/Portals/0/365ArticlesofOrganizationLouisianaLimitedLiabilityCompany.pdf

Maine http://www.maine.gov/sos/cec/corp/formsnew/mllc6.pdf

<u>Maryland</u> http://www.dat.state.md.us/sdatweb/artorgan.pdf

<u>Massachusetts's</u> http://www.sec.state.ma.us/cor/corpweb/corllc/llcinf.htm

Michigan http://www.michigan.gov/documents/CIS_Form_700_2434_7.pdf

<u>Minnesota</u> http://www.sos.state.mn.us/index.aspx?page=1088

Mississippi http://www.sos.state.ms.us/forms/corp/f0100.pdf

<u>Missouri</u> http://www.sos.mo.gov/forms/corp/llc1.pdf

<u>Montana</u> http://sos.mt.gov/Business/Forms/index.asp#Ilcdomestic

<u>Nebraska</u> http://www.sos.state.ne.us/business/corp_serv/corp_form.html

<u>Nevada</u> http://nvsos.gov/Modules/ShowDocument.aspx?documentid=1004

<u>New Hampshire</u> http://www.sos.nh.gov/corporate/PDF/Form_LLC-1_V-1.0.pdf

<u>New Jersey</u> http://www.state.nj.us/treasury/revenue/forms/njreg.pdf

<u>New Mexico</u> http://www.nmprc.state.nm.us/corporations/pdf/charter/dlcc.pdf

<u>New York</u> http://www.dos.state.ny.us/forms/corporations/1336.pdf

<u>North Carolina</u> http://www.secretary.state.nc.us/corporations/Forms.aspx

ARTICLES OF ORGANIZATION for LLC (continued)

North Dakota http://www.nd.gov/eforms/Doc/sfn58701.pdf

Ohio http://www.sos.state.oh.us/SOS/Upload/business/forms/533a.pdf

<u>Oklahoma</u> https://www.sos.ok.gov/forms/FM0074.PDF

Oregon http://www.filinginoregon.com/forms/dllc.htm

Pennsylvania http://www.portal.state.pa.us/portal/server.pt/community/corporations/12457/forms/571880

<u>Rhode Island</u> http://sos.ri.gov/business/filings/corporateforms/domesticlimited

South Carolina http://www.scsos.com/forms/LLC/Domestic/ArticlesofOrganization.pdf

<u>South Dakota</u> http://www.sdsos.gov/busineservices/corporations_forms.shtm#llcforms

Tennessee http://state.tn.us/sos/forms/ss-4270.pdf

<u>Texas</u>

http://www.sos.state.tx.us/corp/forms/205_boc.pdf

<u>Utah</u>

http://corporations.utah.gov/pdf/llcdomestic.pdf

Vermont http://www.sec.state.vt.us/corps/forms/llcarts.htm

Virginia http://www.scc.virginia.gov/publicforms/322/llc1011.pdf

Washington http://www.sos.wa.gov/_assets/corps/LLC2010.pdf

<u>West Virginia</u> http://www.sos.wv.gov/business-licensing/forms/Documents/Limited%20Liability%20Company/lld1.pdf

Wisconsin http://www.wdfi.org/_resources/indexed/site/corporations/form502.pdf

<u>Wyoming</u>

http://soswy.state.wy.us/Forms/Business/LLC/LLC-ArticlesOrganization.pdf

CHAPTER THREE:

MORE ONLINE INCORPORATION RESOURCES

Here's another valuable resource for you to use. The previous chapter contained two charts – one with the links to each state's Articles of Incorporation form (for corporations), and one with the links to each state's Articles of Organization form (for LLC's).

In case you found those charts a bit "busy", here's another format that is "easier on the eyes".

State-by-State Directory of Online Incorporation Resources

What follows is a listing of each state's online resources for filing the Articles of Incorporation and the Articles of Organization, plus some additional online resources related to new business setup.

There is one page for each state, presented in alphabetical order.

Here's the format of each state's page. (NOTE: if there is no url listed after the heading, that means your state doesn't offer a webpage for that topic.)

A. Website addresses related to Corporation forms

1. Webpage for all corporation-related forms. This webpage will include a link to the Articles of Incorporation form, as well as any number of other forms related to forming and maintaining a corporation in your state. 2. Instructions for filing the aoi form. Many states provide a special webpage with detailed guidelines on how to complete the aoi form. This can be a great resource, often times providing the exact information you need to properly prepare the aoi form.

IMPORTANT NOTE: Many states provide detailed instructions for filing the aoi and/or aoi forms as part of the form itself. So if there is no separate webpage devoted to this topic, just take a look at the aoi/aoo form – sometimes the pdf file has several pages of instructions immediately before or after the blank form itself.

B. Website addresses related LLC forms

1. Webpage for all LLC-related forms. This webpage will include a link to the Articles of Organization form, as well as any number of other forms related to forming and maintaining a LLC in your state.

2. Instructions for filing aoo form. Many states provide a special webpage with detailed guidelines o how to complete the aoo form. This can be a great resource, often times providing the exact information you need to properly prepared the aoo form.

C. Other online resources that cover any number of topics, such as:

-- doing a "name search" for your desired corporation or LLC business name, so you can verify name availability, as discussed in Chapter Two. If there is no url listed here, you may have to conduct the name search by phone; check with your Secretary of State to find out how to do the name search "offline."

- -- general information on starting a business in your particular state
- -- filing the aoi and/or -- filing the aoo
- -- other topics related to business entity procedures

D. Secretary of State Contact Information

You may have questions about your state's procedures for incorporating. Do not hesitate to contact your state's Secretary of State – if you're not sure about something, give them a call! My experience has been that these folks are glad to help you.

** Don't forget -- all these resources are free! **

ALABAMA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.sos.state.al.us/BusinessServices/DomesticCorps.aspx

2. Instructions for filing aoi form: "Incorporating *your* Domestic Corporation" <u>http://www.sos.state.al.us/BusinessServices/DomesticCorps.aspx</u>

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sos.state.al.us/BusinessServices/DomesticCorps.aspx

2. Instructions for filing aoo form: "Organizing *your* Domestic Limited Liability Company" <u>http://www.sos.state.al.us/BusinessServices/LLC.aspx</u>

C. Other online resources

Corporation Resources: http://www.sos.state.al.us/BusinessServices/Default.aspx

Name Search: http://www.sos.state.al.us/vb/inquiry/inquiry.aspx?area=Business%20Entity

D. Secretary of State Contact Information

Alabama Secretary of State Corporations Division PO Box 5616 Montgomery, AL 36103-5616 http://www.sos.state.al.us http://www.sos.state.al.us/OfficeOfSoS/Default.aspx

ALASKA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.dced.state.ak.us/bsc/cforms.htm http://www.commerce.state.ak.us/occ/cforms.htm#profit

2. Instructions for filing aoi form: "Forming an Alaskan Corporation" http://www.dced.state.ak.us/bsc/corpdoc.htm

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: <u>http://www.dced.state.ak.us/bsc/cforms.htm</u> <u>http://www.commerce.state.ak.us/occ/cforms.htm#limitedcom</u>

2. Instructions for filing aoo form:

C. Other online resources

Business_Guide.pdf http://www.dced.state.ak.us/bsc/pub/Business_Guide.pdf

Name Search <u>https://myalaska.state.ak.us/business/</u>

D. Secretary of State Contact Information

Alaska Department of Commerce Corporations Section PO Box 110808 Juneau, AK 99811 (907) 465-2530 http://www.dced.state.ak.us/bsc/ http://www.commerce.state.ak.us/occ/home_corporations.htm

ARIZONA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://www.cc.state.az.us/divisions/corporations/filings/forms/index.asp</u>

2. Instructions for filing aoi form "General Filing Instructions for Arizona Corporations" http://www.cc.state.az.us/divisions/corporations/filings/forms/cf0033.pdf

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.cc.state.az.us/divisions/corporations/filings/forms/index.asp

2. Instructions for filing aoo form

C. Other online resources

Arizona Corporation Commission – Frequently Asked Questions http://www.cc.state.az.us/divisions/corporations/faqmanual.asp#cf

"Domestic Profit or Nonprofit Corporation Filing Checklist <u>http://www.cc.state.az.us/divisions/corporations/filings/forms/checklis.htm</u>

Name Search http://starpas.azcc.gov/scripts/cgiip.exe/WService=wsbroker1/main.p

D. Secretary of State Contact Information

Arizona Corporation Commission Corporate Filing 1300 West Washington Phoenix, AZ 85007 (602) 542-3135 http://www.cc.state.az.us

ARKANSAS

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://www.sosweb.state.ar.us/business_entity_fees_forms_pro.html</u>

2. Instructions for filing aoi form:

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sosweb.state.ar.us/business_entity_fees_forms_pro.html

2. Instructions for filing aoo form:

C. Other online resources

Online Form Filing <u>https://www.ark.org/sos/ofs/docs/index.php</u>

Name Search http://www.sosweb.state.ar.us/corps/search_all.php

D. Secretary of State Contact Information

Arkansas Secretary of State State Capitol Bldg. Corporations Division Little Rock, AR 72201-1094 (501) 682-3409 http://www.sosweb.state.ar.us

CALIFORNIA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page http://www.sos.ca.gov/business/be/forms.htm

2. Instructions for filing aoi form http://www.sos.ca.gov/business/be/filing-tips-corp.htm

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sos.ca.gov/business/be/forms.htm

2. Instructions for filing aoo form http://www.sos.ca.gov/business/be/filing-tips-llc.htm

C. Other online resources

Name Search http://www.sos.ca.gov/business/be/name-availability.htm

Starting A Business http://www.sos.ca.gov/business/be/name-availability.htm

D. Secretary of State Contact Information

California Secretary of State Corporations Dept. 24 St. Sacramento, CA 95814-5701 (916) 657-5448 http://www.sos.ca.gov/business

COLORADO

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.sos.state.co.us/biz/FileDoc.do

2. Instructions for filing aoi form <u>http://www.sos.state.co.us/pubs/business/helpFiles/ARTINC_PC_HELP.pdf</u>

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sos.state.co.us/biz/FileDoc.do

2. Instructions for filing aoo form http://www.sos.state.co.us/pubs/business/helpFiles/ARTORG_LLC_HELP.pdf

C. Other online resources

Name Search http://www.sos.state.co.us/biz/BusinessEntityCriteriaExt.do

Conducting Business in the State of Colorado http://www.sos.state.co.us/pubs/business/conducting_business.html

How Do I Know Which Type of Business is Best for Me? http://www.sos.state.co.us/pubs/business/business_type.html

D. Secretary of State Contact Information

Colorado Secretary of State Corporate Division 1560 Broadway Room 200 Denver, CO 80202 (303) 894-2251 http://www.sos.state.co.us/pubs/business/main.htm

CONNECTICUT

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.ct.gov/sots/cwp/view.asp?a=3177&q=392124&sotsNav=|&sotsNav_GID=1844

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.ct.gov/sots/cwp/view.asp?a=3177&q=392124&sotsNav=l&sotsNav_GID=1844

2. Instructions for filing aoo form

C. Other online resources

Name Search http://www.concord-sots.ct.gov/CONCORD/online?sn=InquiryServlet&eid=99

Starting A Business http://www.ct.gov/sots/cwp/view.asp?a=3175&q=391762&SOTSNav_GID=1844

D. Secretary of State Contact Information

Connecticut Secretary of State Corporate Division 30 Trinity St. PO Box 150470 Hartford, CT 06115-0470 (860) 509-6000 http://www.ct.gov/sots/site/default.asp

DELAWARE

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.corp.delaware.gov/newentit09.shtml http://www.corp.delaware.gov/form-mail.shtml

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.corp.delaware.gov/newentit09.shtml http://www.corp.delaware.gov/form-mail.shtml

2. Instructions for filing aoo form

C. Other online resources

Name Search https://delecorp.delaware.gov/tin/EntitySearch.jsp

D. Secretary of State Contact Information

Delaware Secretary of State Delaware Division of Corporations John G. Townsend Bldg. 401 Federal St. Suite 4 Dover, DE 19901 (302) 739-3077 http://www.corp.delaware.gov/default.shtml

District of Columbia

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page:

http://dcra.dc.gov/DC/DCRA/For+Business/Corporate+Registration/Corporate+Registration:+Fo r+Profit+Services

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: <u>http://dcra.dc.gov/DC/DCRA/For+Business/Corporate+Registration/Corporate+Registration:+Li</u> <u>mited+Liability+Companies+(LLC)</u>

2. Instructions for filing aoo form

C. Other online resources

Name Search http://mblr.dc.gov/corp/reservation/index.asp

D. Secretary of State Contact Information

District of Columbia Depart. of Consumer & Regulatory Affairs 614 H. St. NW Rm. 407 Washington, DC 20001 (202) 727-7278 http://dcra.dc.gov/DC/DCRA

FLORIDA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://form.sunbiz.org/cor_form.html</u>

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: <u>http://form.sunbiz.org/cor_llc.html</u>

2. Instructions for filing aoo form

C. Other online resources

Name Search http://sunbiz.org/search.html

Online filing <u>https://efile.sunbiz.org/onlmenu.html</u>

Starting A Business http://sunbiz.org/startbus.html

D. Secretary of State Contact Information

Florida Florida Department of State Division of Corporation PO Box 6327 Tallahassee, FL 32314 (904) 488-9000 http://www.dos.state.fl.us

GEORGIA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://www.sos.state.ga.us/corporations/filing_procedures.htm</u>

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sos.state.ga.us/corporations/filing_procedures.htm

2. Instructions for filing aoo form

C. Other online resources

Name Search http://www.ganet.org/services/corp/individual.html

Frequently Asked Questions http://www.sos.state.ga.us/corporations/faq.htm

D. Secretary of State Contact Information

Georgia Secretary of State Corporations Division 2 Martin Luther King, Jr. Dr. West Tower Suite 315 Atlanta, GA 30334 (404) 656-2817 http://www.sos.state.ga.us/corporations/

HAWAII

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://hawaii.gov/dcca/breg/registration/</u>

2. Instructions for filing aoi form <u>http://hawaii.gov/dcca/breg/filing_tips</u>

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://hawaii.gov/dcca/breg/registration/

2. Instructions for filing aoo form <u>http://hawaii.gov/dcca/breg/filing_tips</u>

C. Other online resources

Name Search http://www.ehawaiigov.org/DCCA/biz-name/ http://www.ehawaiigov.org/dcca/bizsearch/exe/bizsearch.cgi

Why Hawaii http://hawaii.gov/dcca/breg/whyhawaii

D. Secretary of State Contact Information

Hawaii Department of Commerce & Consumer Affairs Business Registration Division PO Box 40 Honolulu, HA 96810 (808) 586-2727 http://www.hawaii.gov/ http://www.ehawaii.gov/dakine/index.html

IDAHO

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://www.sos.idaho.gov/corp/corpform.htm</u>

2. Instructions for filing aoi form http://www.sos.idaho.gov/corp/corpform.htm

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sos.idaho.gov/corp/llcform.htm

2. Instructions for filing aoo form

C. Other online resources

Name Search http://www.accessidaho.org/public/sos/corp/search.html?SearchFormstep=crit

Business Entities (*this page is packed with info!*) http://www.sos.idaho.gov/corp/corindex.htm

Small Business Solutions http://www.idahobizhelp.org/

D. Secretary of State Contact Information

ID Secretary of State Corporations Division PO Box 83720 Boise, ID 83720-0080 (208) 334-2301 http://www.sos.idaho.gov/

ILLINOIS

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page:

http://www.cyberdriveillinois.com/departments/business_services/publications_and_forms/bca.html

2. Instructions for filing aoi form http://www.sos.state.il.us/publications/pdf_publications/c179.pdf

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.cyberdriveillinois.com/departments/business_services/publications_and_forms/llc.ht ml

2. Instructions for filing aoo form http://www.sos.state.il.us/publications/pdf_publications/c334.pdf

C. Other online resources

Name Search http://www.ilsos.gov/corporatellc/

Why Illinois? <u>http://www.sos.state.il.us/publications/pdf_publications/c316.pdf</u>

A Guide for Organizing Domestic Corporations <u>http://www.sos.state.il.us/publications/pdf_publications/c179.pdf</u>

D. Secretary of State Contact Information

Illinois Secretary of State 2nd & Edwards St. Howlett Building Business Services Springfield, IL 62756 (217) 782-6961 http://www.sos.state.il.us/services/services_business.html

INDIANA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: https://secure.in.gov/sos/business/2426.htm

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: https://secure.in.gov/sos/business/2426.htm

2. Instructions for filing aoo form

C. Other online resources

Name Search https://secure.in.gov/sos/online_corps/name_availability.aspx

An Entrepreneur's Guide To Starting A Business In Indiana <u>https://secure.in.gov/sos/business/2428.htm</u>

D. Secretary of State Contact Information

Indiana Secretary of State Corporations Division 302 W. Washington St. Rm. E018 Indianapolis, IN 46204 (317) 232-6576 https://secure.in.gov/sos/business/index.htm

IOWA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.sos.state.ia.us/business/form.html

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sos.state.ia.us/business/form.html

2. Instructions for filing aoo form

C. Other online resources

Name Search http://www.sos.state.ia.us/search/corp/corp_search.asp

Choosing A Business Organization http://www.sos.state.ia.us/business/handbookintro.html

D. Secretary of State Contact Information

IA Secretary of State Corporations Division Capitol Complex - Hoover Bldg. Des Moines, IA 50319 515) 281-8365 http://www.sos.state.ia.us/

KANSAS

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.kssos.org/forms/forms_results.asp?division=BS

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.kssos.org/forms/forms_results.asp?division=BS

2. Instructions for filing aoo form

C. Other online resources

Name Search http://www.accesskansas.org/apps/corporations.html

KSBusiness Center https://www.accesskansas.org/apps/kbc.html

Steps to Success http://networkkansas.com/UserFiles/Server_3147303/File/steps_to_success0709.pdf

D. Secretary of State Contact Information

Kansas Secretary of State Corporations Division 300 SW 10th St. State Capitol 24nd Fl. Topeka, KS 66612-1594 (785) 296-7456 http://www.kssos.org/main.html

KENTUCKY

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.sos.ky.gov/business/filings/forms/

2. Instructions for filing aoi form http://www.sos.ky.gov/NR/rdonlyres/EB10823E-D480-4372-BDB0-3229FA224F09/0/PAIArticlesofIncorporationProfitCorporation.pdf

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: <u>http://www.sos.ky.gov/business/filings/forms/</u>

2. Instructions for filing aoo form <u>http://www.sos.ky.gov/NR/rdonlyres/50E8E38F-40BA-4636-A6F1-</u> <u>89B47E3F5DDA/0/KLCArticlesofOrganizationProfitLimitedLiabilityCompany.pdf</u>

C. Other online resources

Name Search https://app.sos.ky.gov/ftsearch/?path=nameavail

D. Secretary of State Contact Information

Kentucky Secretary of State Corporations Division 700 Capitol Ave. Capitol Bldg. Rm. 154 Frankfort, KY 40601 (502) 564-2848 http://www.sos.ky.gov/

LOUISIANA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.sos.louisiana.gov/tabid/814/Default.aspx

2. Instructions for filing aoi form http://www.sos.louisiana.gov/tabid/823/Default.aspx

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sos.louisiana.gov/tabid/814/Default.aspx

2. Instructions for filing aoo form http://www.sos.louisiana.gov/tabid/823/Default.aspx

C. Other online resources

Name Search http://www.sos.louisiana.gov/tabid/819/Default.aspx

First Stop Shop http://www.sec.state.la.us/comm/fss/fss-index.htm

Commercial Division http://www.sos.louisiana.gov/tabid/66/Default.aspx

D. Secretary of State Contact Information

Louisiana Secretary of State Corporations Division PO Box 94125 Baton Rouge, LA 70804-9125 (504) 925-4704 http://www.sos.louisiana.gov/

MAINE

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.maine.gov/sos/cec/corp/corp.html

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.maine.gov/sos/cec/corp/formsnew/llcforms.htm

2. Instructions for filing aoo form

C. Other online resources

Name Search http://www.informe.org/icrs/ICRS

The Basics to Incorporating in Maine http://www.maine.gov/sos/cec/corp/incorporating.html

D. Secretary of State Contact Information

Maine Secretary of State Corporate Examining Section 101 State House Station Augusta, ME 04333-0101 (207) 287-3676 http://www.maine.gov/sos/cec/corp/index.html

MARYLAND

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://www.dat.state.md.us/sdatweb/sdatforms.html</u>

2. Instructions for filing aoi form http://www.dat.state.md.us/sdatweb/stock.pdf

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.dat.state.md.us/sdatweb/sdatforms.html

2. Instructions for filing aoo form http://www.dat.state.md.us/sdatweb/artorgan.pdf

C. Other online resources

Name Search http://www.dat.state.md.us/sdatweb/datanote.html

Checklist for New Businesses http://www.dat.state.md.us/sdatweb/checklist.html

Frequently Asked Questions http://www.dat.state.md.us/sdatweb/charterfaq.html

D. Secretary of State Contact Information

Maryland State Department of Assessment and Taxation (SDAT) 301 W. Preston St. Rm. 809 Baltimore, MD 21201 (410) 767-1340 http://www.dat.state.md.us/sdatweb/charter.html

MASSACHUSETTS

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.sec.state.ma.us/cor/corpweb/cordom/dominf.htm

2. Instructions for filing aoi form http://www.sec.state.ma.us/cor/corpweb/cordom/dominf.htm

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.state.ma.us/sec/cor/CorpWeb/corllc/llcinf.htm

2. Instructions for filing aoo form http://www.state.ma.us/sec/cor/CorpWeb/corllc/llcinf.htm

C. Other online resources

Name Search http://corp.sec.state.ma.us/corp/corpsearch/corpsearchinput.asp

Business Entities: Save time and money by filing online https://corp.sec.state.ma.us/corp/loginsystem/login_form.asp?NewFiling=True

Downloadable Forms and Fax Filing http://www.state.ma.us/sec/cor/Functionality/DownloadForm.htm

D. Secretary of State Contact Information

Massachusetts Secretary of State Corporations Division 1 Ashburton Pl. Boston, MA 02108 (617) 727-9640 http://www.state.ma.us/sec/cor/

MICHIGAN

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page:

http://www.cis.state.mi.us/dms/results.asp?docowner=BCSC&doccat=Corporations&Search=Se arch

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.cis.state.mi.us/dms/results.asp?docowner=BCSC&doccat=LLC&Search=Search

2. Instructions for filing aoo form

C. Other online resources

Name Search http://www.cis.state.mi.us/bcs_corp/sr_corp.asp

Forms and Publications http://www.michigan.gov/dleg/0,1607,7-154-35299_36737---,00.html

Entrepreneur's Guide <u>http://www.cis.state.mi.us/bcsc/forms/corp/pub/8011.pdf</u>

D. Secretary of State Contact Information

Michigan Consumer & Industry Services Corporation Division PO Box 30054 Lansing, MI 48909-7554 (517) 334-7561 http://www.michigan.gov/dleg

MINNESOTA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.sos.state.mn.us/index.aspx?page=1082

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sos.state.mn.us/index.aspx?page=1088

2. Instructions for filing aoo form

C. Other online resources

Name Search http://da.sos.state.mn.us/minnesota/corp_inquiry/corp_inquiryfind.asp?:Norder_item_type_id=10&sm=4

Online Services <u>http://online.sos.state.mn.us/</u>

Name Availability Handout http://www.sos.state.mn.us/Modules/ShowDocument.aspx?documentid=5317

Understanding Naming Standards <u>http://da.sos.state.mn.us/minnesota/help-faq/tx-help-faq.asp?spage=Biz_NamingStandards</u>

D. Secretary of State Contact Information

Minnesota Secretary of State Corporations Division 180 State Office Bldg. 100 Constitution Ave. St. Paul, MN 55155 (612) 296-2803 http://www.sos.state.mn.us/index.aspx?page=3

MISSISSIPPI

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.sos.ms.gov/business_services_feesForms.aspx

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sos.ms.gov/business_services_feesForms2.aspx

2. Instructions for filing aoo form

C. Other online resources

Name Search http://www.sos.ms.gov/business_services_business_formation2.aspx_

D. Secretary of State Contact Information

Mississippi Secretary of State Corporations Division PO Box 136 Jackson, MS 39205 (601) 359-1333 http://www.sos.ms.gov

MISSOURI

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://www.sos.mo.gov/business/corporations/forms.asp</u>

2. Instructions for filing aoi form http://www.sos.mo.gov/forms/corp/corp41.pdf

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sos.mo.gov/business/corporations/forms.asp

2. Instructions for filing aoo form

C. Other online resources

Name Search https://www.sos.mo.gov/BusinessEntity/soskb/csearch.asp

Corporations/Business Entities Forms (zip file) http://www.sos.mo.gov/forms/corp/mo-corpforms.zip

Missouri Business Links http://www.sos.mo.gov/business/corporations/links.asp

D. Secretary of State Contact Information

Missouri Secretary of State Corporations Division PO Box 778 Jefferson City, MO 65102 (573) 751-3827 http://www.sos.mo.gov/Default.asp

MONTANA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://sos.mt.gov/Business/Forms/index.asp#pcdomestic

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://sos.mt.gov/Business/Forms/index.asp#llcdomestic

2. Instructions for filing aoo form

C. Other online resources

Name Search <u>http://app.discoveringmontana.com/bes/</u>

How To Launch A New Business http://sos.mt.gov/Business/Startup/index.asp

Frequently Asked Questions http://sos.mt.gov/Business/FAQ/index.asp

D. Secretary of State Contact Information

Montana Secretary of State Business Services PO Box 202801 Helena, MT 59620-2801 (406) 444-3665 http://sos.mt.gov/Business/index.asp

NEBRASKA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.sos.state.ne.us/business/corp_serv/corp_form.html

2. Instructions for filing aoi form http://www.sos.state.ne.us/corps/Incorporation_.pdf

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sos.state.ne.us/business/corp_serv/corp_form.html

2. Instructions for filing aoo form

C. Other online resources

Name Search https://www.nebraska.gov/sos/corp/corpsearch.cgi?nav=search

Starting A Business http://www.sos.ne.gov/business/corp_serv/businessstartups.html

D. Secretary of State Contact Information

Nebraska Secretary of State Corporations Division PO Box 94608 Lincoln, NE 68509-4608 (402) 471-4079 http://www.sos.ne.gov/dyindex.html

NEVADA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://nvsos.gov/index.aspx?page=425

2. Instructions for filing aoi form http://nvsos.gov/Modules/ShowDocument.aspx?documentid=668

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://nvsos.gov/index.aspx?page=428

2. Instructions for filing aoo form http://nvsos.gov/Modules/ShowDocument.aspx?documentid=1004

C. Other online resources

Name Search http://nvsos.gov/sosentitysearch/corpsearch.aspx

Frequently Asked Questions http://nvsos.gov/index.aspx?page=154

D. Secretary of State Contact Information

Nevada Secretary of State Corporate Division 101 North Carson Suite 3 Carson City, NV 89701-4786 (702) 687-5203 http://nvsos.gov/

NEW HAMPSHIRE

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.sos.nh.gov/corporate/Corpforms.html

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sos.nh.gov/corporate/LLCforms.html

2. Instructions for filing aoo form

C. Other online resources

Name Search https://www.sos.nh.gov/corporate/soskb/csearch.asp

Start A Business In New Hampshire http://www.nheconomy.com/business-services/start-a-business-in-nh/

Frequently Asked Questions http://www.sos.nh.gov/corporate/faqs.html

D. Secretary of State Contact Information

New Hampshire Secretary of State Corporate Division State House Rm. 204 Concord, NH 03301 (603) 271-3244 http://www.sos.nh.gov/corporate/index.html

NEW JERSEY

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://www.state.nj.us/treasury/revenue/filecerts.htm</u> <u>http://www.state.nj.us/treasury/revenue/dcr/geninfo/corpman.html</u>

2. Instructions for filing aoi form http://www.state.nj.us/treasury/revenue/forms/2000.pdf

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: <u>http://www.state.nj.us/treasury/revenue/filecerts.htm</u> <u>http://www.state.nj.us/treasury/revenue/dcr/geninfo/corpman.html</u>

2. Instructions for filing aoo form http://www.state.nj.us/treasury/revenue/forms/2000.pdf

C. Other online resources

Name Search https://www.state.nj.us/njbgs/njbgsnar.htm

FastPath Checklist For Starting A Business In New Jersey http://www.state.nj.us/njbusiness/pdfs/check_list.pdf

D. Secretary of State Contact Information

New Jersey Secretary of State PO Box 308 Trenton, NJ 08625 (609) 530-6400 http://www.state.nj.us/Business.shtml

NEW MEXICO

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://www.nmprc.state.nm.us/cf.htm</u>

2. Instructions for filing aoi form http://www.nmprc.state.nm.us/corporations/pdf/charter/dpr.pdf

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.nmprc.state.nm.us/cf.htm

2. Instructions for filing aoo form http://www.nmprc.state.nm.us/corporations/pdf/charter/dlcc.pdf

C. Other online resources

Name Search http://164.64.53.200/CorpSearch/(S(dhci4t45dzmd2w334rgrp330))/CorpSearch.aspx

Frequently Asked Questions http://www.nmprc.state.nm.us/rfc.htm

D. Secretary of State Contact Information

New Mexico Public Regulation Commission Corporations Bureau PO Drawer 1269 Santa Fe, NM 87501 (505) 827-4502 http://www.sos.state.nm.us/

NEW YORK

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://www.dos.state.ny.us/corps/dom_busfile.html</u>

2. Instructions for filing aoi form http://www.dos.state.ny.us/corps/buscorp.html#certinc

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.dos.state.ny.us/corps/dom_llcfile.html

2. Instructions for filing aoo form http://www.dos.state.ny.us/corps/llccorp.html#artorg

C. Other online resources

Name Search http://www.dos.state.ny.us/corps/bus_entity_search.html

Frequently Asked Questions http://www.dos.state.ny.us/corps/bcfaq.asp http://www.dos.state.ny.us/corps/llcfaq.asp

Forming A Corporation In New York State http://www.dos.state.ny.us/corp/pdfs/busguide_00.pdf

Formation of Business Entities http://www.dos.state.ny.us/cnsl/busents.html

D. Secretary of State Contact Information

New York Department of State 41 State St. 2nd Fl. Albany, NY 12231 (518) 473-2492 http://www.dos.state.ny.us/corps/

NORTH CAROLINA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page:

http://www.secretary.state.nc.us/corporations/Forms.aspx?PItemId=5465493&Type=BusinessCorporation

2. Instructions for filing aoi form http://www.secretary.state.nc.us/corporations/corpfaq.aspx

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: <u>http://www.secretary.state.nc.us/corporations/Forms.aspx?PItemId=5429715&Type=LimitedLia</u> <u>bility Company</u>

2. Instructions for filing aoo form http://www.secretary.state.nc.us/corporations/corpfaq.aspx

C. Other online resources

Name Search http://www.secretary.state.nc.us/corporations/CSearch.aspx

Incorporating Your Business In North Carolina http://www.secretary.state.nc.us/corporations/corpfaq.aspx

Organizing Your LLC In North Carolina http://www.secretary.state.nc.us/corporations/corpfaq.aspx

D. Secretary of State Contact Information

North Carolina Secretary of State Corporations Division 300 North Salisbury Raleigh, NC 27603-5909 (888) 246-7636 http://www.secretary.state.nc.us/Corporations/

NORTH DAKOTA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.nd.gov/sos/businessserv/registrations/types/corporations/general/forms.html

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.nd.gov/sos/businessserv/registrations/types/companies/limitedliability/forms.html

2. Instructions for filing aoo form

C. Other online resources

Name Search https://secure.apps.state.nd.us/sc/busnsrch/busnSearch.htm

Forms & Publications http://www.nd.gov/sos/businessserv/registrations/index.html

Fax-on-Demand http://www.nd.gov/sos/misc/fax-on-demand.html

New Business Registration http://www.nd.gov/businessreg/

D. Secretary of State Contact Information

North Dakota Secretary of State 600 East Boulevard Ave. Bismarck, ND 58505-0500 (701) 328-4284 http://www.nd.gov/sos/businessserv/

OHIO

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.sos.state.oh.us/sos/upload/business/filingformsfeeschedule.aspx?page=251#domFor

2. Instructions for filing aoi form http://www.sos.state.oh.us/sos/upload/publications/busserv/startacorp.pdf

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sos.state.oh.us/sos/upload/business/filingformsfeeschedule.aspx?page=251#domLim

2. Instructions for filing aoo form <u>http://www.sos.state.oh.us/sos/upload/publications/busserv/startacorp.pdf</u>

C. Other online resources

Name Search http://www2.sos.state.oh.us/pls/portal/PORTAL_BS.BS_QRY_BUS_INFORMATION1.SHOW PARMS

Name Availability http://www.sos.state.oh.us/SOS/businessServices/NamingConflicts.aspx

Helpful Tools http://www.sos.state.oh.us/SOS/Helpful%20Links.aspx

Guide To Organizing A Business http://www.sos.state.oh.us/sos/upload/publications/busserv/startacorp.pdf

D. Secretary of State Contact Information

Ohio Secretary of State 30 East Broad St. 14th Fl. Columbus, OH 43266-0418 (614) 466-3910 http://www.sos.state.oh.us/SOS/businessServices.aspx

OKLAHOMA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: https://www.sos.ok.gov/business/forms.aspx

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: https://www.sos.ok.gov/business/forms.aspx

2. Instructions for filing aoo form

C. Other online resources

Name Search https://www.sos.ok.gov/business/corp/records.aspx

D. Secretary of State Contact Information

Oklahoma Secretary of State 2300 North Lincoln Blvd. Rm. 101 Oklahoma City, OK 73105-4897 (405) 521-3911 https://www.sos.ok.gov/business/default.aspx

OREGON

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.sos.state.or.us/corporation/forms/index.htm http://www.sos.state.or.us/corporation/forms/dbc.htm

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sos.state.or.us/corporation/forms/index.htm http://www.sos.state.or.us/corporation/forms/dllc.htm

2. Instructions for filing aoo form

C. Other online resources

Name Search http://egov.sos.state.or.us/br/pkg_web_name_srch_inq.login

Starting A Business http://www.sos.state.or.us/corporation/business/starting_a_business.htm

Oregon Business Guide <u>http://www.sos.state.or.us/corporation/forms/pdf/business_guides/how_to_start/1100.pdf</u>

D. Secretary of State Contact Information

Oregon Secretary of State 255 Capitol St. NE Suite 151 Salem, OR 97310 (503) 986-2200 http://www.sos.state.or.us/corporation/

PENNSYLVANIA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page:

http://www.portal.state.pa.us/portal/server.pt/community/corporations/12457/forms/571880

2. Instructions for filing aoi form <u>http://www.portal.state.pa.us/portal/server.pt/community/corporation_bureau/12457/pennsylvani</u> <u>a_business_corporations/571883</u>

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.portal.state.pa.us/portal/server.pt/community/corporations/12457/forms/571880

2. Instructions for filing aoo form <u>http://www.portal.state.pa.us/portal/server.pt/community/corporation_bureau/12457/pennsylvani</u> <u>a limited liability_company/571886</u>

C. Other online resources

Name Search https://www.corporations.state.pa.us/corp/soskb/csearch.asp

D. Secretary of State Contact Information

Pennsylvania Department of State Corporation Bureau 206 North Office Building Harrisburg, PA 17120 (717) 787-1057 http://www.portal.state.pa.us/portal/server.pt/community/corporations/12457

RHODE ISLAND

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://sos.ri.gov/business/filings/corporateforms/domesticbusiness/</u>

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://sos.ri.gov/business/filings/corporateforms/domesticlimited/

2. Instructions for filing aoo form

C. Other online resources

Name Search http://ucc.state.ri.us/CorpSearch/CorpSearchInput.asp

Frequently Asked Questions <u>http://sos.ri.gov/business/filings/faq/</u>

D. Secretary of State Contact Information

Rhode Island Secretary of State Corporate Division 100 North Main St. Providence, RI 02903 (401) 222-3040 http://sos.ri.gov/business/

SOUTH CAROLINA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://www.scsos.com/Library_of_Forms_and_Fees#Corporation – Domestic</u>

2. Instructions for filing aoi form http://www.scsos.com/Business_Filings/Business_Filings - General_Information

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: <u>http://www.scsos.com/Library_of_Forms_and_Fees#Limited Liability Companies – Domestic</u>

2. Instructions for filing aoo form http://www.scsos.com/Business_Filings/Business_Filings - General_Information

C. Other online resources

Name Search http://www.scsos.com/corp_search.htm

D. Secretary of State Contact Information

South Carolina Secretary of State Corporate Division PO Box 11350 Columbia, SC 29211 (803) 734-2158 http://www.scsos.com/Business Filings

SOUTH DAKOTA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.sdsos.gov/busineservices/corporations_forms.shtm#corporationforms

2. Instructions for filing aoi form http://www.sdsos.gov/corporations/domcorpgeneral.htm

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sdsos.gov/busineservices/corporations forms.shtm#llcforms

2. Instructions for filing aoo form

C. Other online resources

Name Search http://apps.sd.gov/applications/st32cprs/soscorplookup.aspx

Corporations Booklet http://www.sdsos.gov/corporations/domcorpcover.htm

D. Secretary of State Contact Information

South Dakota Secretary of State Corporation Division 500 East Capitol Pierre, SD 57501 (605) 773-4845 http://www.sdsos.gov/busineservices/corporations.shtm

TENNESSEE

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://state.tn.us/sos/bus_svc/forms.htm#forprofit http://www.state.tn.us/sos/forms/corp-fillin.pdf

2. Instructions for filing aoi form http://www.state.tn.us/sos/forms/fg-fp.pdf

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: <u>http://state.tn.us/sos/bus_svc/forms.htm#llc</u> <u>http://www.state.tn.us/sos/forms/corp-fillin.pdf</u>

2. Instructions for filing aoo form <u>http://www.state.tn.us/sos/forms/fg-llc.pdf</u>

C. Other online resources

Name Search http://www.tennesseeanytime.org/sosname/ http://www.state.tn.us/sos/forms/busname.pdf

D. Secretary of State Contact Information

Tennessee Secretary of State Corporations Section James K. Polk Bldg. 18 Nashville, TN 37243-0306 (615) 741-0537 http://state.tn.us/sos/bus_svc/index.htm

TEXAS

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.sos.state.tx.us/corp/forms_boc.shtml

2. Instructions for filing aoi form http://www.sos.state.tx.us/corp/forms/201_boc.pdf

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sos.state.tx.us/corp/forms_boc.shtml

2. Instructions for filing aoo form http://www.sos.state.tx.us/corp/forms/205_boc.pdf

C. Other online resources

Name Search http://www.sos.state.tx.us/corp/forms/filingguide/html/proced.htm#names

Filing Options and Aids http://www.sos.state.tx.us/corp/options.shtml

Filing Guide for Business Organizations http://www.sos.state.tx.us/corp/forms/filingguide/index.shtml

Business Organization FAQ's <u>http://www.sos.state.tx.us/corp/bocfaqs.shtml</u>

D. Secretary of State Contact Information

Texas Secretary of State Corporate Section PO Box 13697 Austin, TX 78711 (512) 463-5555 http://www.sos.state.tx.us/corp/index.shtml

UTAH

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://corporations.utah.gov/business/dp.html

2. Instructions for filing aoi form http://corporations.utah.gov/pdf/incprofitinst.pdf

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: <u>http://corporations.utah.gov/business/lc.html</u>

2. Instructions for filing aoo form http://corporations.utah.gov/pdf/llcdomesticinst.pdf

C. Other online resources

Name Search https://secure.utah.gov/bna/bna

Online Business Registration https://secure.utah.gov/osbr/user

D. Secretary of State Contact Information

State of Utah Division of Corporations & Commercial Codes 160 East 300 South Box 146705 Salt Lake City, UT 84114-6705 (801) 530-4849 http://corporations.utah.gov/

VERMONT

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://www.sec.state.vt.us/tutor/dobiz/vtforms.htm</u>

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.sec.state.vt.us/tutor/dobiz/llc/llcforms.htm

2. Instructions for filing aoo form

C. Other online resources

Name Search http://www.sec.state.vt.us/seek/corpbrow.htm http://www.sec.state.vt.us/seek/corpseek.htm

Incorporating http://www.sec.state.vt.us/tutor/dobiz/INCORPNG.htm

After Incorporating http://www.sec.state.vt.us/tutor/dobiz/afterinc.htm

Commonly Asked Questions (Corporations) http://www.sec.state.vt.us/corps/dobiz/incorp.htm

Frequently Asked Questions (LLC's) http://www.sec.state.vt.us/tutor/dobiz/llc/llcfaq.htm

An Introduction To Doing Business In Vermont http://www.sec.state.vt.us/tutor/dobiz/INTRO.htm

D. Secretary of State Contact Information

Vermont Secretary of State Corporations Division 109 State St. Montpelier, VT 05609-1104 (802) 828-2386 http://www.sec.state.vt.us/corps/corpindex.htm

VIRGINIA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.scc.virginia.gov/clk/formfee.aspx

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.scc.virginia.gov/clk/formfee.aspx

2. Instructions for filing aoo form

C. Other online resources

Name Search http://www.scc.virginia.gov/clk/bussrch.aspx

Business Registration Guide http://www.scc.virginia.gov/clk/brg.aspx http://www.scc.virginia.gov/clk/files/brg.pdf

D. Secretary of State Contact Information

Virginia State Corporation Commission Clerks Office PO Box 1197 Richmond, VA 23218 (804) 371-9733 http://www.scc.virginia.gov/clk/index.aspx

WASHINGTON

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: http://www.secstate.wa.gov/corps/registration_forms.aspx

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.secstate.wa.gov/corps/registration_forms.aspx

2. Instructions for filing aoo form

C. Other online resources

Name Search http://www.secstate.wa.gov/corps/search.aspx

Summary of Registration and Renewal Requirements http://www.secstate.wa.gov/corps/registration_requirements.aspx

D. Secretary of State Contact Information

Washington Secretary of State Corporations Division PO Box 40234 Olympia, WA 98504-0234 (360) 753-7115 http://www.secstate.wa.gov/corps/

WEST VIRGINIA

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://www.sos.wv.gov/business-licensing/Pages/FormIndexforBusinessFilings.aspx</u>

2. Instructions for filing aoi form http://www.sos.wv.gov/business-licensing/forms/Documents/Corporation/cd-1.pdf

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: <u>http://www.sos.wv.gov/business-licensing/Pages/FormIndexforBusinessFilings.aspx</u>

2. Instructions for filing aoo form <u>http://www.sos.wv.gov/business-</u> <u>licensing/forms/Documents/Limited%20Liability%20Company/lld1.pdf</u>

C. Other online resources

Name Search http://apps.sos.wv.gov/business/corporations/

Start a New Business http://www.wvsos.com/common/startbusiness.htm

D. Secretary of State Contact Information

West Virginia Secretary of State Corporate Division Bldg. 1 Rm. 139W 1900 Kanawha Blvd East Charleston, WV 25305 (304) 558-6000 http://www.sos.wv.gov/business-licensing/Pages/default.aspx

WISCONSIN

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://www.wdfi.org/corporations/forms/corp180forms.htm</u>

2. Instructions for filing aoi form

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://www.wdfi.org/corporations/forms/corp183forms.htm

2. Instructions for filing aoo form

C. Other online resources

Name Search https://www.wdfi.org/apps/CorpSearch/Search.aspx http://www.wdfi.org/corporations/crispix/name_avail.htm

Frequently Asked Questions http://www.wdfi.org/corporations/faqs.htm

D. Secretary of State Contact Information

Wisconsin Department of Financial Institutions Corporations Section PO Box 7846 Madison, WI 53707 (608) 266-3590 http://www.wdfi.org/corporations/

WYOMING

A. Website addresses related to Articles of Incorporation (aoi) form

1. Corporation forms web page: <u>http://soswy.state.wy.us/Forms/FormsFiling.aspx?startwith=Business</u>

2. Instructions for filing aoi form http://soswy.state.wy.us/corporat/forms/new/instruct.pdf

B. Website addresses related to LLC Articles of Organization (aoo) form

1. LLC forms web page: http://soswy.state.wy.us/Forms/FormsFiling.aspx?startwith=Business

2. Instructions for filing aoo form http://soswy.state.wy.us/corporat/forms/new/llcd.pdf

C. Other online resources

Name Search https://wyobiz.wy.gov/Business/FilingSearch.aspx

Commonly Asked Questions http://soswy.state.wy.us/FAQ.aspx

The Choice Is Yours http://soswy.state.wy.us/Forms/Publications/ChoiceIsYours.pdf

D. Secretary of State Contact Information

Wyoming Secretary of State Corporations Division Capitol Bldg. Cheyenne, WY 82002 (307) 777-7311 http://soswy.state.wy.us/Business/Business.aspx

CHAPTER FOUR: CORPORATE FORMALITIES

Once you have filed the Articles of Incorporation, it's *almost* time to break out the champagne!

I say "almost" because there are a few more procedures you must do before you're done with the incorporation process. State law usually requires that certain "formalities" be completed to officially finish the process.

Here are those procedures:

- 1. Hold an organizational meeting
- 2. Adopt the bylaws
- 3. Select officers
- 4. Issue stock

These procedures are typically handled at a special meeting known as The Organizational Meeting, which is usually conducted by the corporation's Incorporators or Board of Directors. If there is no Board of Directors (which some states allow), then this meeting can be held by the shareholders. This organizational meeting and the procedures performed at that meeting are all part of something known as "Corporate Formalities." These formalities are important, and you must follow them, otherwise you run the risk of not running a "real" corporation.

An excellent online resource on this topic is LearnAboutLaw.com. Go to http://www.learnaboutlaw.com/ccg.html and you'll find a great collection of model documents such as: Form 9: Sample Minutes of Organizational Meeting of the board of directors Form 8: Sample Corporate Bylaws

NOTE: The last time I accessed the model documents on the LearnAboutLaw.com website, here's what happened. When you click on the link to a particular form, you will be asked for a "User Name" and "Password". Well, you don't really need one! Just click on the "Cancel" button and presto, you are given access to the form, which you can then cut and paste into your word processor and customize.

By the way, this LearnAboutLaw.com website has another great resource: http://www.learnaboutlaw.com/learnaboutincorporation.htm

This webpage contains a chart with links to the Secretary of State's office in all 50 states, plus a chart with links to the state statutes for all 50 states, in case you ever get very ambitious and want to look up something in the actual legal code for your state.

There are plenty of free resources available (online and online) to help you comply with Corporate Formalities, starting with The Organizational Meeting and all that should take place during that meeting. The best free offline resource is your local public library. Most public libraries have numerous books on the topic of incorporation and the Corporate Formalities that a corporation must follow. Many of these books will have a complete set of sample forms and documents that you can use for the required meetings and minutes of those meetings, starting with The Organizational Meeting.

I've even seen books at my local library that included a diskette containing all the corporate formalities' documents in Word file format that you could copy to your PC and easily customize.

For example, there's a two-volume set of books by Anthony Mancuso called "Taking Care of Your Corporation", published by Nolo Press in 1994. The book is out of print, but you can buy it used on eBay for as little as \$7.95. Or check your local library – they'll let you use it for free!

Volume 1 is called "Director and Shareholder Meetings Made Easy". Volume 2 is called "Key Corporate Decisions Made Easy". This type of resource will give you everything you need to comply with Corporate Formalities.

Anthony Mancuso has a newer book now called "The Corporate Minutes Book: The Legal Guide To Taking Care of Corporate Business", which is another great resource with "all the forms and information you need to maintain your corporation's legal standing." It's available at Amazon.com – <u>http://www.amazon.com/exec/obidos/ASIN/0873378199/wemakescents</u> When you visit the above Amazon webpage, right below Mancuso's book is a list of several other books on corporate recordkeeping, such as: Corporate Record Keeping Made E-Z, by Arnold Goldstein The Corporate Forms Kit, by Ted Nicholas Corporations Step-by-Step, by David Minars

These books provide the forms you need to fulfill Corporate Formalities.

After you're done with the initial round of Corporate Formalities (Organizational Meeting, adopt the bylaws, select officers, issue stock), there will be additional formalities that must be observed on an ongoing basis, such as:

- annual meeting of directors
- annual meeting of shareholders
- maintaining corporate records, such as the minutes of the directors' and shareholders' meetings, stock transfer ledger, directors' and shareholders' resolutions, articles of incorporation, bylaws, etc
- filing your state's annual or biennial report (some states call it an "annual or biennial statement") this one is extremely critical, because failure to file this document can result in an event known as "administrative dissolution", which means that if you don't file this report (and pay the accompanying fee), the state will automatically dissolve the corporation, even though you continue to do business! Be sure to find out the filing requirements of your particular state's annual report give your Secretary of State's office a call, or visit their website, to get the details.

At first glance, Corporate Formalities may seem like a royal pain in the behind, but please don't take this lightly. Failure to maintain the formalities puts your legal standing as a corporation at risk.

Should the corporation ever encounter a serious legal problem such as a lawsuit, if you cannot demonstrate that you've run your corporation like a "real" corporation (if it is a corporation, it must look like a corporation, sound like a corporation, and act like a corporation), whoever is suing you may try to prove that your corporation is a sham and therefore go after your personal assets to settle a business squabble.

In legalese, this is known as "piercing the corporate veil", a concept that all corporation owners should become familiar with.

If your corporate veil is successfully pierced, you lose the benefit of limited liability – a potentially disastrous situation.

For an excellent discussion of Corporate Formalities and "Piercing the Corporate Veil", check out these resources:

http://www.rjmintz.com/corporate-formalities.html http://www.rjmintz.com/piercing-the-corporate-veil.html http://www.hamill-law.com/pierce_corporate_veil.html http://www.moneyhaven.com/selfemployed/piercing.html http://www.bizadvisor.com/pierce.htm http://www.castlelaw.com/dodont.htm

BONUS REPORT #1:

HOW TO AVOID A TON OF PAPERWORK BY ELIMINATING CORPORATE FORMALITIES

Well, I hope that last chapter didn't scare you away from the incorporation process!

I'm a firm believer in "counting the cost" – so if you don't think you're cut out for doing what it takes to comply with Corporate Formalities, maybe taking care of a corporation by yourself isn't for you. If that's the case, I encourage you to hang in there and don't give up just yet – this chapter offers advice on how to reduce the corporate paperwork burden.

There are at least two ways to reduce the paperwork associated with Corporate Formalites.

OPTION #1:

Option #1 only applies if you incorporate in one of the following 20 states (and the District of Columbia):

Alabama Arizona California Delaware Georgia Illinois Kansas Maine Maryland Missouri Montana Ohio Nevada Pennsylvania Rhode Island South Carolina Texas Vermont Wisconsin Wyoming

These 20 states (and the District of Columbia) all have something known as the "Statutory Close Corporation", which is a special type of corporation, designed specifically for small businesses that are typically owned and operated by a few people (or even just one person).

This "Close Corporation" is allowed to do away with some of the Corporate Formalities (such as the Board of Directors and annual meetings) and still maintain limited liability.

So, if your state is listed above, or if you'd like to incorporate in one of these states, contact your Secretary of State's office or visit the website and find out the particular rules for your state's Close Corporation. There are special rules that govern how a Close Corporation must be formed and operated – and these rules vary from state to state.

On the next page you'll find a chart with links for each state that allows the Close Corporation. In some instances, the link is to a special version of the Articles of Incorporation form used only for incorporating as a Close Corporation in that state.

In other instances, the state may not provide a special Articles of Incorporation form, so I've provided a link to that state's statute governing the formation and maintenance of a Close Corporation.

In some states, the process of incorporating as a Close Corporation is fairly straightforward – you simply use the special Close Corporation Articles of Incorporation instead of the "regular" Articles of Incorporation.

In other states, the process of forming a Close Corporation is more complicated then that. So, I must warn you – depending on what state you live in, you may want to consult with an attorney well-versed in the incorporation laws of your state before doing anything to incorporation as a Close Corporation.

Incorporating your business is serious business. You must do it right, or you could suffer the consequences of unlimited liability.

For more general information about the concept of the Statutory Close Corporation, visit these sites:

http://www.toolkit.cch.com/text/P12_4251.asp http://www.toolkit.cch.com/pops/P99_10_2120_02.asp http://www.traderstatus.com/closecorporation.htm http://www.theincorporators.com/corp_closecorp.html

OPTION #2:

Form an LLC instead of a Corporation. The LLC does not have the Corporate Formalities' requirement that a Corporation has – yet a LLC provides the same limited liability as a Corporation.

This issue alone may not be reason enough to form an LLC instead of a Corporation – obviously, which entity is best for you is a complicated subject that you should research with the help of both legal and tax professionals. But this is a potential advantage of the LLC – less paperwork!

ONLINE RESOURCES FOR STATUTORY CLOSE CORPORATIONS

Alabama Title 10, Chapter 2A, Article 11 <u>http://alisdb.legislature.state.al.us/acas/CodeOfAlabama/1975/coatoc.htm</u>

Arizona Title 10, Chapter 18, Article 1 <u>http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=10</u>

California http://www.ss.ca.gov/business/corp/corp_artscloseinfo.htm http://www.ss.ca.gov/business/corp/pdf/articles/corp_artsclose.pdf

Delaware http://www.state.de.us/corp/incclose.pdf

District of Columbia http://dcra.dc.gov/information/forms_docs/pdf/ccai.pdf

Georgia http://www.incorporatega.com/qa_faq_corp.cfm#faq10 http://www.incorporatega.com/qa_faq_corp.cfm#faq11 http://www.incorporatega.com/qa_faq_corp.cfm#faq12

Illinois Business Corporations Act, Article 2A http://www.legis.state.il.us/legislation/ilcs/ch805/ch805act5articles/ch805act5Sub3 .htm

Kansas

Maine

Maryland <u>http://www.dat.state.md.us/sdatweb/guide_for_close.html</u> <u>http://www.dat.state.md.us/sdatweb/close.pdf</u>

Missouri

http://www.sos.mo.gov/business/corporations/business.asp

Montana Montana Close Corporation Act, Title 35, Chapter 9 http://data.opi.state.mt.us/bills/mca_toc/35_9.htm

Ohio

Nevada http://sos.state.nv.us/comm_rec/omni/2003/NRS%2078A%20Form.pdf

Pennsylvania http://www.pacode.com/secure/data/019/chapter27/chap27toc.html

Rhode Island http://www.rilin.state.ri.us/Statutes/TITLE7/7-1.1/7-1.1-51.HTM

South Carolina http://www.scsos.com/forms/Corporations/Domestic/Articles%20for%20a%20Stat utory%20Close%20Corporation.pdf

Texas http://www.sos.state.tx.us/corp/forms/filingguide/html/cc.shtml

Vermont http://www.leg.state.vt.us/statutes/sections.cfm?title=11a&chapter=020

Wisconsin http://www.wdfi.org/_resources/indexed/site/corporations/form059.pdf

Wyoming http://soswy.state.wy.us/corporat/close.htm http://soswy.state.wy.us/corporat/forms/new/artclose.pdf

BONUS REPORT #2:

TAX MATTERS FOR YOUR NEW CORPORATION OR LLC:

How To Handle The Tax Man Without Breaking Into A Sweat

Ah, yes. Good 'ole taxes. You didn't think I'd forget about that, did you?

This ebook is all about how to incorporate your small business or self-employment activity, so I'm not going to devote much space to the tax obligations of your new entity. Suffice it to say that once you've incorporated, you've got several ongoing maintenance tasks to perform – the first one is the Corporate Formalities just discussed in Chapters Four and Five.

The next ongoing maintenance item is taxes. And without a doubt, tax reporting and tax compliance will be much more burdensome than Corporate Formalities.

Now that you've incorporated, here's a summary of what you must do tax-wise:

1. Federal and state business identification numbers.

At the federal level you need to obtain a Federal ID for your new corporation or LLC by filing Form SS-4. Your state may required more than one ID, so visit your state's website or contact your state's department of taxation/revenue to find out what is required.

For information on obtaining a Federal ID, visit the IRS website: http://www.irs.gov/businesses/small/article/0,,id=98350,00.html

Here's a website that contains links to the department of taxation/revenue in every state:

http://www.aicpa.org/yellow/yptsgus.htm

2. <u>"S" Corporation.</u>

If you formed a corporation, you must decide whether you want to be taxed as a "C" Corporation or an "S" Corporation.

Actually, if you do nothing, you will automatically be treated as a "C" Corporation. This is the "default" income tax classification by the IRS.

If you want to become an "S" Corporation, you must tell the IRS by filing Form 2553 in a timely manner.

For a complete discussion of Form 2553, see the "Tax Reduction Toolkit". http://www.YouSaveOnTaxes.com/toolkit

To obtain a copy of Form 2553, visit: http://www.irs.gov/pub/irs-fill/f2553.pdf

IRS Instructions for Form 2553 are found here: http://www.irs.gov/instructions/i2553/index.html

3. <u>"Check-the-Box."</u>

If you formed a Limited Liability Company, you must also decide how you want the business to be taxed. Here you have even more options than the corporation, because a LLC can be taxed like a "C" Corporation, an "S" Corporation, a Partnership, or a Sole Proprietorship.

By default, if you are a single-member LLC and do nothing, you are treated as a Sole Proprietorship. By default, if you are a multi-member LLC and do nothing, you are treated like a Partnership.

If you want to be treated like a "C" Corporation or an "S" Corporation, you must file Form 8832, which is known as the "check-the-box" form because you literally check a box indicating what type of entity you would like your business to be treated for tax purposes.

For a complete discussion of these Form 8832 "check-the-box" rules, see "Incorporation Tax Secrets Revealed". http://www.YouSaveOnTaxes.com/incorp

To get a copy of Form 8832 and its instructions, visit: http://www.irs.gov/pub/irs-pdf/f8832.pdf

4. <u>Payroll.</u>

Whether you are a Corporation or a LLC, if your business has employees, you must start issuing bona fide paychecks, making payroll tax payments, and filing payroll tax returns.

Payroll can involve a literal mountain of paperwork that you may or may not choose to climb, with filing and payment deadlines every month, every quarter, and at year-end.

If you are a do-it-yourself-er and love crunching numbers, you may be able to handle this area successfully. If not, find yourself a qualified professional to take care of payroll for you.

Whatever you do, don't just ignore your payroll responsibilities and "no nothing." That will get you into big trouble with both federal and state taxing authorities.

Payroll tax reporting involves the federal government, as well as your state and local governments.

For a good introduction to federal payroll taxes, visit the IRS website: http://www.irs.gov/businesses/small/content/0,,id=98942,00.html

For state/local payroll tax issues, visit your state's website.

5. Sales Tax.

If your business sells a product, you will probably have to collect state sales tax. This is another item handled at the state level, so contact your state's department of taxation/revenue about this.

6. Income Tax.

Annual income tax returns must be filed for your Corporation or LLC, depending on your type of entity and how you've chosen to be treated for tax purposes:

"C" Corporation	Form 1120
"S" Corporation	Form 1120S
LLC (taxed like a partnership)	Form 1065
LLC (taxed like a Sole Proprietorship)	Form 1040, Schedule C
LLC (taxed like a "C" Corporation)	Form 1120
LLC (taxed like a "S" Corporation)	Form 1120S

For a basic introduction to business income tax issues, visit the IRS website: http://www.irs.gov/businesses/corporations/index.html http://www.irs.gov/businesses/partnerships/index.html http://www.irs.gov/businesses/small/index.html

BONUS REPORT #3:

LOW-COST ALTERNATIVES TO INCORPORATING BY YOURSELF FOR FREE

Forming a corporation or LLC by yourself via the online resources presented in this ebook has some significant benefits:

1. It's free. You'll save yourself hundreds or even thousands of dollars in attorney fees by doing it yourself. Lawyers typically charge a minimum of \$500 - \$1,000 to perform the initial tasks associated with incorporation: preliminary name check, name reservation, preparation of Articles of Incorporation/Organization, preparation of bylaws and corporate meeting minutes, etc.

Then, every year, your corporation should maintain a written record of the various Corporate Formalities discussed in Chapter 4. And again, if you do this yourself, you'll save hundreds of dollars in attorney fees every year.

2. It's fast. When you do it yourself, you have total control over the timing of the incorporation process. You don't have to "wait in line" while the attorney prepares the paperwork. Depending on how busy your attorney is, you may have to wait several weeks.

3. It's easy. When a "paperwork-savvy" person finds out exactly what's involved with forming a corporation, he/she often says, "That's all there is to it? I'm sure glad I didn't pay a lawyer \$500 (or more) to do that!"

The key phrase in that last sentence is this: "paperwork-savvy".

Let's face it: not everyone is paperwork-savvy. Now that you've read this far, you need to ask yourself a very important question: "Am I paperwork-savvy enough to do the incorporation myself? Or am I better off getting some help?"

Incorporating by yourself may be free. Incorporating by yourself may be fast.

But incorporting by yourself MAY NOT BE EASY – for <u>you</u>!

For many do-it-yourself-ers, the incorporation process is a piece of cake. For others, it's too difficult – for any number of reasons. The forms just don't make sense, or you have trouble following the instructions, or whatever.

Or maybe you're successful completing the Articles of Incorporation, but the Corporate Formalities appear too difficult, too time-consuming, too whatever.

It doesn't really matter what the specific reason is – if you feel like the incorporation paperwork is more than you can handle, you definitely should get some professional assistance. It's just not worth the risk.

If you submit your Articles of Incorporation (or some other form) incorrectly, you will sabotage your own plan to incorporate. An incorrectly prepared form will be rejected and you're right back where you started.

And if you decide that all that Corporate Formality stuff is unnecessary and a big waste of time, some day you'll be singing the "I-got-sued-blues" when your corporate veil is pierced and the protection you thought the corporation provided is taken away.

So, keep in mind that there are alternatives to the do-it-yourself approach.

ALTERNATIVE #1:

Hire an attorney. Yup, sometimes it does make sense to pay a professional.

I'm a Tax Professional. I prepare tax returns for a living, and I regularly discuss the pros and cons of the self-prepared tax return with prospective clients.

Preparing a tax return and forming a corporation are very similar tasks. It's just a matter of putting the right information on the right line of a form, right?

But over the years I've seen hundreds of incorrectly prepared tax returns that cost the do-it-yourself-er thousands in overpaid income taxes. Sometimes the mistakes or overlooked deductions are discovered early enough, and an amended return can be filed to straighten things out.

Other times, unfortunately, the tax return errors are not reversible and the only thing you can do is to make sure those mistakes or omissions are not repeated in the future.

So please be honest with yourself here. If you think you're "in over your head", consult with your attorney and let a professional take care of this for you.

ALTERNATIVE #2:

If the thought of going to an attorney doesn't appeal to you, consider using an online incorporation service. There are many companies who will prepare the incorporation paperwork for you, typically at a lower cost than an attorney would charge.

There are many incorporation service companies online – their costs vary considerably, as do their levels of service. So use common sense here – shop around, do some research, ask questions.

Here are 2 incorporation service companies that I recommend:

http://www.bizfilings.com/bizpartner.asp?vendor_id=A456

http://www.mycorporation.com/affiliate.asp?resellid=11624815

BONUS REPORT #4: ADDITIONAL RESOURCES

Hundreds of books have been written on the topic of incorporation. If you are looking for more in-depth information about the incorporation process, you don't have to go very far to find it.

The first place to start would be your local public library. Most libraries have a whole shelf full of books on this subject. Just make sure the book was written recently – laws change, so the older the book, the greater the chance of inaccuracy due to legislation changes.

I've read my share of books about incorporating. When it comes to books on any legal topic, I highly recommend anything published by Nolo Press.

Check out their website at <u>http://www.nolo.com</u>. This website is a goldmine of legal information – including free articles on virtually every legal topic you can think of. And they have a great selection of books and software on forming/maintaining a corporation or LLC.

The incorporation services companies recommended on the previous page are also a great place to obtain free information about incorporation – both companies have many resources on their websites, including free articles, charts, and other "free stuff" related to incorporating.