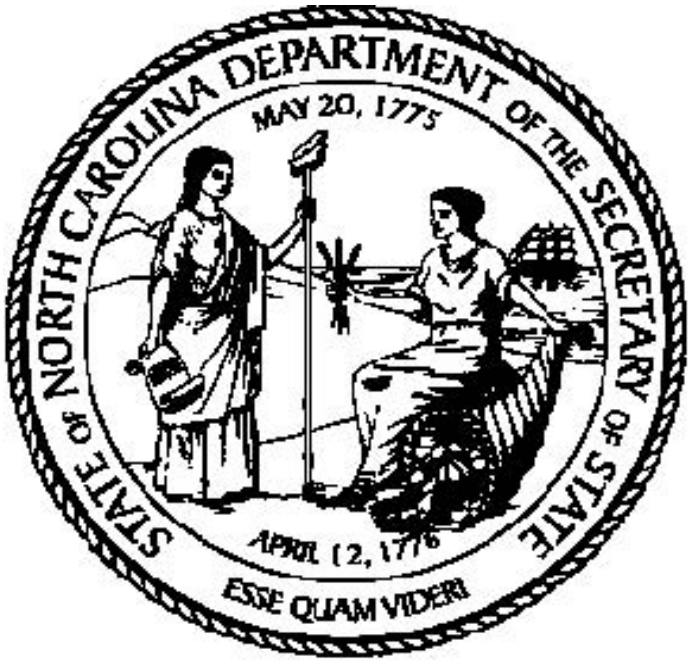
NORTH CAROLINA DEPARTMENT OF THE SECRETARY OF STATE

Incorporating Your Business in North Carolina



Elaine F. Marshall
Secretary of State

CORPORATIONS DIVISION

A Message from
The Secretary of State of North Carolina

Over the past few decades, North Carolina has earned a reputation on the national and international scale as a desirable place to conduct business. Our state's laws on business corporations have helped build that reputation. We here at the Department of the Secretary of State are proud of our ability to make the state's business corporation law work smoothly for our customers. Incorporating is one of the biggest steps in setting up a business corporation. We want to do everything we can to make a swift, easy process for our customers.

This guide, *Incorporating Your Business Corporation in North Carolina*, is designed to help you through the organization process. We have identified many of the most common questions customers ask and have provided detailed answers to them. At the same time, you should remember that this guide is not intended as legal advice or legal opinion. If you have any questions specifically regarding your business entity, we encourage you to consult an attorney. If you have a general question regarding business entities in North Carolina and you don't see it in this guide, please contact the Corporations Division. You can reach the Corporations Division at:

Corporations Division
N.C. Department of the Secretary of State
PO Box 29622
Raleigh, NC 27626-0622

(919) 807-2225
(888) 246-7636
(919) 807-2039 (fax)
corpinfo@sosnc.com
www.sosnc.com

On behalf of the staff here at the Department of the Secretary of State, I'd like to thank you for doing business in North Carolina. We look forward to making the incorporation process a pleasant one for you and your company.

Elaine F. Marshall

Elaine F. Marshall
NC Secretary of State

Introduction

Business Corporations differ from limited liability companies in many respects. In determining if you wish to establish a business corporation, you will want to consider many factors, from management structure to tax codes. In making this decision, you may want to consult with an expert such as an attorney, who could help you determine which structure best suits your needs as well as Chapter 55 and 55D of the North Carolina General Statutes, the *North Carolina Business Corporation Act* and *Filings, Names, and Registered Agents for Corporations, Nonprofit Corporations and Partnerships* respectively.

This publication is designed to provide guidance to those interested in setting up a business corporation and should not be used as a substitute for competent legal counsel.

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Corporate Names

Part of the process of incorporating is choosing and reserving a name for your corporation. Our office will approve or reject proposed corporate names according to North Carolina law, which requires that the name chosen must be distinguishable upon the records of the Secretary of State from the name of other business entity of record in North Carolina. Proper name selection is important in your process of incorporating because other parties may sue for unfair competition or trade name infringement if the name chosen is so similar to another corporation's name as to deceive or confuse the public.

The steps involved in choosing a corporate name are the following:

1. Selecting a Name;
2. Determining whether it is feasible to use the name;
3. Putting the name in use; and
4. Deciding on a trademark or service mark (optional).

If you are seeking to obtain protection for a particular corporate name or to resolve a dispute over such a name, you should seek the advice of an attorney rather than contact this office.

Selecting a Name

In choosing the corporation's name there are certain legal requirements of which you should be aware:

1 A corporate name shall not contain language stating or implying that the corporation is organized for any purpose other than a purpose that is lawful and that is permitted by its Articles of Incorporation.

2 The corporate name must be distinguishable upon the records of the Secretary of State, from the name of any domestic corporation or the name of any foreign corporation authorized to transact business or conduct affairs in this state, a corporate name reserved or registered, or a name used, reserved, or registered by a domestic or foreign, nonprofit corporation, limited liability company, a limited partnership or a limited liability partnership.

The choice of a name depends on many factors, but there is one important rule to follow. Do not choose a name because you have seen it elsewhere and believe it will work well for your own corporation, unless you obtain written permission of the party already using the name. Also, examine N.C. Gen. Stat. § 55D-20 and 55D-21 for more details.

Feasibility of a Name

If you have chosen a corporate name, you may do the following in order to determine if the name chosen is available for use:

1. Check the telephone books in your area for similar names.

2. Check the Register of Deeds office in your county and surrounding counties for similar names listed as assumed names or partnership names.

3. Check online or call the N.C. Department of the Secretary of State to determine if a proposed name would be available as a corporate name or if the name contains any words which are restricted.

4. Check business directories, city directories, chamber of commerce lists, etc. in your locality for similar names.

5. For a fee, hire an attorney or a trademark search firm to conduct a trademark search through the U.S. Patent and Trademark Office for similar Federal trademark or service mark registrations.

6. Call or search the Trademark Registration website of the NC Department of the Secretary of State to determine if the words which make up your proposed name have been registered as a trademark or service mark under North Carolina law.

7. Conduct searches similar to those outlined above in other states which you plan to operate by contacting the officials in those states which are in charge of similar types of registration. The appropriate offices and the details of registration may vary according to the laws of each state.

You are responsible for deciding which of these steps you should follow to determine whether the name you've chosen for your corporation is available or not. We strongly recommend that you make sure you have received all of your final incorporation papers from the N.C. Department of the Secretary of State before you spend any money on supplies such as checks, stationery, signs or any other printed items.

Should your company decide upon a name that is already reserved by another North Carolina corporation, limited liability company, limited partnership or limited liability partnership, it is possible to transfer that name to your company if the current users of the name agree. To do this you need to fill out form BE-04, "Notice of Transfer of Reserved Name."

Statutory Prohibitions

Please keep in mind when naming your corporation that there are certain words and phrases that you are prohibited by law from using in your corporate name unless you have received permission from the proper legal authority. Those words and phrases include:

Bank, Banker and Banking
Trust
Mutual
Cooperative, Co-op

The Department of the Secretary of State will also reject the following words in corporate names unless the applicant can provide documentation that proves his or her corporation is legally qualified to provide the service indicated:

Insurance
Engineer, Engineering
Architect, Architecture, Architectural
Surveyor, Survey, Surveying
Certified Public Accountant and abbreviations of such
Wholesale (unless a letter is submitted with the Articles of Incorporation stating that the corporation will comply with N.C. Gen. Stat. § 75-29 by engaging principally in wholesale rather than retail business.)

There are several other words which the Department of the Secretary of State could reject in your corporate name without adequate documentation that your business is legally qualified to provide the service implied in the corporate name. If you have any questions about whether or not you should provide documentation for your chosen name, call the Corporations Division at (919) 807-2225.

18 NCAC 04 .0502 Words Prohibited in Addition to Statutory Prohibitions

(a) The words "engineer" or "engineering" or their derivatives shall not be included in the corporate name for a corporation unless it is organized pursuant to G.S. Chapter 55B or, if it is a foreign corporation, unless it complies with G.S. 55B-16, provided that the words specified shall not be prohibited in any case where such words are modified by another word or words in such manner as to indicate activity other than the practice of engineering as defined in G.S. 89C-3(b).
(b) The words "surveyor", "survey", "surveying", or their derivatives shall not be included in the corporate name for a corporation unless it is organized pursuant to G.S. 55B or, if it is a foreign corporation, unless it complies with G.S. 55B-16, provided that the words specified shall not be prohibited in any case where such words are modified by another word or words in such manner as to indicate activity other than the practice of land surveying by registered land surveyors as defined in G.S. 89C-3(7).
(c) The words "architecture", "architectural", "architect", or their derivatives shall not be included in the corporate name for a corporation unless it is organized pursuant to G.S. 55B or, if it is a foreign corporation, unless it complies with G.S. 55B-16, provided that the words specified shall not be prohibited in any case where such words are modified by another word or words in such manner as to indicate activity other than the practice of architecture as defined in G.S. 83A-1(7) or landscape architecture as defined in G.S. 89A-1(c).
(d) The word "co-op" shall not be included in a corporate name in which the use of the word "cooperative" is prohibited by G.S. 54-139.
(e) When a document is submitted conferring a corporate name containing the word "wholesale," unless the purpose clause of the document indicates clearly that the corporation shall not engage in retail sales, the Corporations Attorney shall not file the articles unless he finds, pursuant to written assurance by the principals or their attorney, that the corporation shall comply with G.S. 75-29.
(f) The corporate name for a business corporation shall not contain the word "realtor."
(g) The corporate name for a business corporation shall not contain the word "insurance" followed directly by a corporate ending or the word "insurance" followed directly by a geographical designation and a corporate ending.

18 NCAC 04 .0503 Deceptively Similar and Distinguishable Names

(a) Designations of entities, such as "company", "co.", limited", "ltd.", "corporation", "corp.", "incorporated", "inc.", "professional association", "p.a.", "limited liability company", "L.L.C.",

"professional limited liability company", and "limited partnership" shall be disregarded in determining if a proposed entity name is distinguishable upon the records of the Secretary of State, provided that such words appear at the end of the proposed entity name. Such words shall not be disregarded in such determination when they appear in the body, rather than at the ending, of the proposed entity name.
(b) Articles, conjunctions, prepositions, punctuation, spaces, and the substitution of an Arabic numeral for a word shall be disregarded in determining whether a proposed entity name is distinguishable upon the records of the Secretary of State or otherwise permissible for use in a proposed entity name.

Putting the Name in Use

Once you have gone through the necessary steps in determining the availability of your corporate name, you are ready to put it in use. By properly filing its Articles of Incorporation or Application for Certificate of Authority, a domestic or foreign corporation registers its name with our office. This filing means only that the chosen name is acceptable under the corporation laws. It does not guarantee that the use of that name will not be challenged by someone who has been using a similar name and who charges that the use of your chosen name constitutes unfair competition.

Articles of Incorporation

Articles of Incorporation are the legal documents which must be filed in order to form a corporation. The information required to be included is detailed below. It is suggested that any other information be contained in your bylaws. Bylaws are not filed with the Secretary of State. See N.C.G.S. § 55A-2-02 for more information.

Articles of Incorporation must include the following:

Corporate Name

The exact corporate name, including abbreviations, punctuation, etc. must be used consistently in all documents filed. For example, the corporate name stated in the caption of the documents filed must be identical to the name stated in Articles of Incorporation. The name must also include a corporate ending (i.e., inc., incorporation, corp. corporation, etc.)

Registered Office and Agent

A corporation is required to have a registered office and a registered agent (N.C.G.S. § 55D-30). The duty of the registered agent is to forward to the corporation at its last known address any notice, process, or demand that is served on the corporation. A registered agent must be:

1. An individual who resides in North Carolina and whose business address is identical to the registered office;

2. A domestic business corporation, nonprofit corporation, limited liability company whose business address is identical to the registered office; **or**

3. A foreign business corporation, nonprofit corporation, or limited liability company authorized to transact business in this state and whose business address is identical to the registered office.

If the Registered Agent is a business entity required to be filed with the Secretary of State's Office, the entity must be active upon the records of the Secretary of State's Office.

The Articles of Incorporation must set forth the street address (and the mailing address, if different from the street address) of the registered office, as well as the county in which the registered office is located, and the name of the initial registered agent. The registered office may, but need not be, the same as any of the corporation's places of business.

Incorporator

The person who signs and files the Articles of Incorporation is known as the incorporator. There must be at least one incorporator. The name and address of each incorporator must be indicated.

Principal Office

A corporation may set forth its principal office address in its Articles of Incorporation (N.C.G.S. § 55A-2-02). The first Annual Report filed must set forth the street address (and the mailing address, if different from the street address) of the principal office and the county in which the principal office is located.

Optional Provisions

The Articles of Incorporation are allowed, but not required, to set forth any provision that can be included in the bylaws of a corporation. A complete set of the bylaws, however, will not be filed with the N.C. Department of the Secretary of State. The articles may also contain:

1. A statement of the purpose or purposes for which the corporation is organized;
2. The names and addresses of the initial directors;
3. Provisions relating to management and regulation of the corporation's affairs;
4. Provisions which define, limit, or regulate the powers of the corporation, its directors, and its officers;
5. Provisions defining the qualifications, rights, and responsibilities of its shareholders; and
6. Provisions limiting or eliminating the personal liability of any director for monetary damages for breach of any duty as a director.

Powers

N.C.G.S. § 55-3-02 sets forth certain powers that all corporations have, unless the Articles of Incorporation state otherwise. Because these powers are statutory, they do not need to be listed in the Articles of Incorporation. Among these statutory powers are the following: to sue, and be sued; to complain and defend in the corporate name; to have and affix a corporate seal; to purchase, lease, acquire, hold, use, own, or otherwise deal in and with any real and personal property; to make contracts and incur liabilities; to elect or appoint officers; to make and alter bylaws; to lend money for corporate purposes; and to have and exercise all powers necessary or convenient to effect any or all of the purposes for which the corporation is organized.

Period of Duration
Unless the Articles of Incorporation or the N.C. Business Corporation Act provide otherwise, every corporation is presumed to have perpetual duration. Consequently, it is not necessary to set forth a period of duration in the articles.

Notarization Not Required
Notarization is not required for corporate documents to be filed with the N.C. Department of the Secretary of State. It is permissible for such documents to be notarized or verified. However, the notarization or verification must not be defective in any way or the document will be rejected.

Filing the Document
The Articles of Incorporation signed by the incorporator(s) must be submitted to the N.C. Department of the Secretary of State by mail or in person, along with a check, money order, or cash for the $125 filing fee required by law.

The Office of the Secretary of State will examine the Articles of Incorporation, and if the articles satisfy the requirements of the NC Business Corporation Act, they will be filed by date and time-stamping the document. The signed original will be retained by the N.C. Department of the Secretary of State. The copy will be certified and returned to the person who submitted it for filing either electronically via e-mail or through regular mail. E-mailed certified documents provide notification as soon as the document is filed and an image of the document to be electronically retained in the corporate files of the business.

Articles of Incorporation are not required to be filed with the office of the Register of Deeds.

Certificate of Authority

A Certificate of Authority is a legal authorization which a foreign corporation must obtain in order to be able to conduct its affairs in this state (N.C.G.S. § 55-15-01). In order to be qualified to conduct its affairs in North Carolina, the corporation must complete and submit one executed original application for a Certificate of Authority to the NC Department of the Secretary of State. All of the sections must be completed. The application must include the following (N.C.G.S. 55-15-03):

Corporate Name
The corporate name, including abbreviations, punctuation, etc., should be stated exactly as it appears on file in the state of incorporation. If the name is not available for use in North Carolina because it is not distinguishable from another corporate name on the records of the Corporations Division, the corporation is required to use a fictitious name which must be stated on the application.

State of Incorporation and Period of Duration
You must specify the state or country in which your corporation was originally incorporated along with a date of incorporation. Also, the period of duration must be stated as perpetual, unlimited or a specific date. This information must be consistent with the information found in the Articles of Incorporation.

Principal Office

You must state the street address, and mailing address, if different, of the principal office of the corporation in the state or country in which it is incorporated.

Registered Office/Agent

A foreign corporation is required to have a registered office and agent in North Carolina. The duty of the registered agent is to forward to the corporation at its last known address any notice, process, or demand that is served on the registered agent. A registered agent must be:

1. An individual who resides in North Carolina and whose business address is identical to the registered office;

2. A domestic business corporation, nonprofit corporation, limited liability company whose business address is identical to the registered office; **or**

3. A foreign business corporation, nonprofit corporation, or limited liability company authorized to transact business in this state and whose business address is identical to the registered office.

If the Registered Agent is a business entity required to be filed with the Secretary of State's Office, the entity must be active upon the records of the Secretary of State's Office.

You must specify the street address and the mailing address, if different from the street address, of the corporation' s registered office in North Carolina, as well as the county in which such office is located. You must also identify the corporation's registered agent in North Carolina. The registered office may, but need not, be the same as any of the corporation's places of business.

Officers

The names and business addresses of the current officers of the corporation must be included.

Certificate of Existence

The foreign corporation must include with the application a Certificate of Existence (or document of similar import) duly authenticated by the Secretary of State or other official having custody of corporate records in the country or state under whose law it is incorporated. This Certificate of Existence must be an original and not be more than 6 months old.

Filing the Document

One signed original copy of the application for the Certificate of Authority, along with an original Certificate of Existence, duly authenticated by the Secretary of State (or the appropriate official) of the state or country of incorporation, are submitted to the N.C. Department of the Secretary of State by mail or in person, along with a check, money order, or cash for the full filing fee required by law. The filing fee is $250.

The N.C. Department of the Secretary of State will examine the application for the Certificate of Authority, and if the application satisfies the requirements of the NC Business Corporation Act, it will be filed by date and time-stamping the document. The signed original and the Certificate of Existence will be retained by the N.C. Department of the Secretary of State. A Certificate of Authority authorizing the corporation to conduct its affairs in this state and a copy of the application will be returned to the person who submitted it for filing either electronically via e-

mail or through regular mail. E-mailed certified documents provide notification as soon as the document is filed and an image of the document to be electronically retained in the corporate files of the business.

Responsibilities of the Corporation

It is the responsibility of the corporation to:

1. Provide an annual report to either the NC Department of Revenue or the NC Secretary of State's Office in a timely manner;
2. Have a current Registered Agent of record with the NC Department of the Secretary of State;
3. Notify the NC Secretary of State within 60 days of any change in the Registered Agent name or address; that's its registered agent has resigned or that the registered agent office has been discontinued; and

Not providing the NC Secretary of State with the above listed information in a timely manner constitutes grounds for administrative dissolution. Grounds for administrative dissolution and the procedures for administrative dissolution can be found at N.C.G.S. §§55-14-20; 55-14-21; and 55-14-22.

Annual Report Requirements

Except as provided in N.C.G.S. §55-16-22(a1)(a2), each domestic corporation and each foreign corporation authorized to transact business in this State shall deliver an annual report to the Secretary of Revenue in paper form or, in the alternative, directly to the Secretary of State in electronic form as prescribed by the Secretary of State.

Annual Report Due Dates and Fees

1. An annual report eligible to be delivered to the Secretary of Revenue is due by the due date for filing the corporation's income and franchise tax returns. An extension of time to file a return is an extension of time to file an annual report. The Business Corporation annual report filing fee in paper form with the Department of Revenue is $25.00.

2. An annual report filed *electronically* with the Secretary of State is due by the fifteenth day of the fourth month following the close of the corporation's fiscal year. The Business Corporation annual report filed electronically online with the Secretary of State is $18.00, plus a $2.00 electronic filing fee.

Board of Directors, Officers and By-laws

All corporations must have an organizational structure and rules or bylaws by which they are managed. The organizational structure is comprised of directors and officers, which handle the internal management of the corporation. The internal management of the corporation is regulated by the corporate bylaws and the Articles of Incorporation.

Directors
Directors are those persons who are responsible for the management of the corporation. A corporation is required to have at least one director, or it may have more. The Articles of Incorporation or the bylaws may contain provisions for electing the directors. The directors are elected or appointed in the manner and for the terms as provided in the Articles of Incorporation or bylaws.

Officers
The day-to-day management of the corporation is provided by the officers of the corporation. The officers are elected or appointed as prescribed in the bylaws and their performance is overseen by the directors. If there is no such provision for their election or appointment, the officers are usually elected or appointed annually by the board of directors. The officers usually consist of a president, one or more vice-presidents, a secretary, a treasurer, and any other officer deemed necessary.

Bylaws
A set of rules known as the bylaws governs the internal administration and regulation of the affairs of the corporation. The bylaws may contain any provisions not inconsistent with the law or the Articles of Incorporation. The initial bylaws must be adopted by the incorporators or board of directors. A complete set of the bylaws, however, will not be filed with the N.C. Department of the Secretary of State. (N.C.G.S. § 55-2-06).

Registering Trademarks and Service Marks

A ***trademark*** is any word, name, symbol, graphic image or combination of words and graphic images that your company has formally adopted and uses to identify its products and distinguish them from the products of its competitors. A ***service mark*** identifies your company's services and distinguishes them from the services offered by your competitors. Registering a trademark or service mark serves as public notice that you are claiming ownership of that distinguishing mark. It may protect your corporation from having a competitor adopt a conflicting mark. Registering trademarks and service marks is voluntary.

While the Department of the Secretary of State does not require you to register any of the trademarks or service marks your corporation uses, we do strongly recommend that you protect those marks by registering them. The Trademark Registration website (http://www.secretary.state.nc.us/trademrk/) can provide you with registration forms for your trademark or service mark. Trade names can qualify for registration as service marks if they meet certain statutory requirements set by the State of North Carolina. Call the Trademark Registration Office at (919) 807-2162 for more information on the registration process or for registration forms. You may fax requests for information to (919) 807-2215 or send them via e-mail to **trademrk@sosnc.com**.

Both trademarks and service marks must already be in use in North Carolina before they can be registered. Your company's goods must already be manufactured and distributed in this state or its services must already be rendered before you can apply for trademark or service mark registration. Simply advertising that your company's goods or services will be available in North Carolina in the future does not establish that they are currently in use here. When filing for trademark or service mark registration, you should also provide the Trademark Registration Office with actual specimens of the mark as it is used on your company's products or to advertise your company's services.

The NC Trademark Registration Act uses the International classification system. This classification system allows businesses in North Carolina to register similar names for unrelated products and services and prevents duplicate registration of marks that are so similar they could easily confuse consumers.

You can register trademarks and service marks at the Federal level as well as at the state level. While Federal registration will protect your mark throughout the entire United States, it is usually a time-consuming process. Many corporations prefer to seek state mark registration in order to protect their marks until they receive Federal registration. State and Federal mark registrations are totally unrelated and the agencies on both levels which handle trademark and service mark registration do not cross-check other state or Federal records as part of the registration process. Requirements for state and Federal mark registration are not identical. Acquiring a Federal mark registration does not mean that your mark will be accepted at the state level. You must always meet the state requirements in order to obtain state trademark or service mark registration. For more information on Federal trademark and service mark registration, contact the Commissioner of Patents and Trademarks, Building Three, Crystal Plaza, Arlington, VA 20231 or call (703) 557-4636. You can view the Web page at *www.uspto.gov*.

For more information on State Trademark Registration, click the link to the NC Trademark Registration Office on the NC Secretary of State's main website www.sosnc.com.

Offering Securities in North Carolina

Since you're starting a business in North Carolina, you may have thought about offering corporate stock, interests in a limited partnership or some other security to help fund your startup. Please understand that just because you have incorporated through the Department of the Secretary of State, you are not necessarily authorized to offer securities for sale to the general public. Security offers and sales in North Carolina are subject to the North Carolina Securities Act. The Act is administered by the Securities Division of the Department of the Secretary of State. Under the North Carolina Securities Act, securities offerings must either be:

Registered with the Securities Division of the Department of the Secretary of State

Exempt from registration
Some offerings by small businesses may fall into this category. You may still have to file for an exemption with the Securities Division. For other exemptions, no filing is required. Call the Securities Division at (919) 733-3924 for more information.

Violation of the North Carolina Securities Act is considered a serious matter by the Department of the Secretary of State. You could incur expensive civil liability and, in some cases, criminal prosecution by violating this law. We encourage you to seek competent professional advice from your own attorney before offering securities of any kind for sale to the general public.

North Carolina Licensing Boards

Alarm Systems Licensing Board .....(919) 662-4387

Board of Architecture .....(919) 733-9544

Auctioneer Licensing Board .....(919) 981-5066

Board of Barber Examiners .....(919) 715-1159
Board of Certified Public Accountants Examiners .....(919) 733-4222
Board of Chiropractic Examiners .....(704) 782-0111
Board of Cosmetic Art Examiners.....919) 733-4117
Board of Registered Counselors .....(919) 787-1980
Board of Dental Examiners.....(919) 781-4901
Board of Examiners of Electrical Contractors.....(919) 733-9042
NC Board of Electrolysis Examiners.....(336) 789-1538
Board of Examiners for Professional Engineers and Land Surveyors.....(919) 881-2293
Board of Registration for Foresters.....(919) 772-5883
Hearing Aid Dealers and Fitters Board.....(919) 715-8750
State Board for General Contractors.....919) 571-4183
NC Board for Licensing of Geologists .....(919) 850-9669
Board of Landscape Architects.....(919) 850-9088
Landscape Contractors Registration Board .....(919) 266-8070
Board of Law Examiners .....(919) 828-4886
Public Librarian Certification Commission.....(919) 733-2570
Medical Board.....(919) 326-1100
Midwifery Joint Committee.....(919) 782-3211
Board of Nursing.....(919) 782-3211
Board of Nursing Home Administrators.....(919) 571-4164
NC Board of Occupational Therapy .....(919) 832-1380
Board of Opticians .....(919) 733-9321
Board of Optometry .....(910) 285-3160
Board of Pharmacy .....(919) 942-4454
NC Board of Physical Therapy Examiners.....919) 490-6393
State Board of Plumbing, Heating and Fire Sprinkler Contractors .....(919) 875-3612
Board of Podiatry Examiners.....(919) 468-8055
Private Protective Services .....919) 662-4387
NC Psychology Board.....(704) 262-2258
Real Estate Commission .....(919) 875-3700
State Board of Refrigeration Examiners.....(919) 755-5022
Board of Sanitarian Examiners.....(704) 212-2006
Board for Social Work.....(336) 625-1679

Board of Examiners for Speech and
Language Pathologists and Audiologists .....(336) 272-1828

Veterinary Medical Board.....(919) 733-7689

Incorporating in North Carolina: Questions & Answers

Q: ***What is a corporation?***
A: A corporation has a legal status or existence that is separate both from the individual(s) who forms it and its owners (stockholders). The objective of incorporation is to create a separate corporate entity with all of its attendant attributes, such as the independent right to own corporate assets. It is created upon filing Articles of Incorporation with the Department of the Secretary of State.

Q: ***What are the advantages and disadvantages of making your business a corporation?***
A: The Department cannot advise on matters such as this. For an explanation of the differences, please contact an attorney or other adviser. However, one advantage of forming a corporation is that it can protect an individual's personal assets, and may also protect against others using your business name.

Q: ***What is the difference between a "limited partnership," a "limited liability partnership," and a "limited liability company?"***
A: A limited partnership is a partnership with two types of partners: general partners and limited partners. The general partners manage the business and are subject to unlimited liability; that is, the general partners are personally liable for the debts and obligations of the partnership. Generally, limited partners are not personally liable for the debts and obligations of the company. Filing a certificate of limited partnership with the Secretary of State creates limited partnerships.

A limited liability partnership, also called a registered limited liability partnership (RLLP), is a type of general partnership. RLLPs are frequently businesses that provide professional services, such as law firms. An RLLP does not have "limited partners," but a general partner is nevertheless NOT subject to personal liability for the malpractice of another partner unless he or she participates with or is responsible for supervising the partner committing the malpractice. A general partnership becomes an RLLP by filing an application for registration with the Secretary of State.

A limited liability company (LLC) has some of the characteristics of partnerships and some of the characteristics of corporations. A limited liability company may be organized to avoid "double taxation" which frequently accompanies a corporation. The owners of a limited liability company are called members. LLCs are managed by the members or by managers who may or may not be members. Members enjoy "limited liability." Filing articles of organization with the Secretary of State creates LLCs.

Q: ***What is the difference between an LLC and a business corporation?***
A: A business corporation has officers or directors and pays an annual report fee of $18.00 or 25.00 depending upon how it is submitted to the Secretary of State's Office. An LLC has members or managers and pays an annual report fee of $200.00. An LLC

is an unincorporated association that offers a combination of limited liability and special tax treatment. A business corporation is an artificial entity and offers limited liability that protects the personal property of its shareholders.

Q: ***How many people are required to form a non-profit corporation, a limited liability company or a business corporation?***
A: One or more.

Q: ***How many people are required to form a limited partnership?***
A: Two or more (1 limited partner and 1 general partner).

Q: ***How do I incorporate my business in North Carolina?***
A: First, you must file your company's Articles of Incorporation with the Corporations Division. Make sure the following information is provided in your filing:

The name of your corporation
Your company's name must also include at least one of the following words or abbreviations: Company, Corporation, Incorporated, Limited, Co., Corp, Inc. or Ltd.

The number of shares of stock your corporation is authorized to issue
You should consult with your attorney to determine how many shares of stock your company is authorized to issue. Remember that authorized capital is the number of shares your corporation can issue, not necessarily the amount you have already issued or plan to issue in the future.

The classes of stock issued by your corporation
You should consult with your attorney to determine whether you should separate your corporate stock into different classes. Most corporations issue only one class of stock.

The street address and county of your registered agent office and the name of your registered agent
The Registered Office is the business address for the Registered Agent. The Registered Office must be located in North Carolina and have a physical address. If the mailing address of your registered office differs from its geographic address, please provide both in your filing. A street address must be provided for the initial registered office.

Principal Office Address
A principal office is the location where the business has its office or where the corporate records are kept if no such business office exists. If the corporation has a principal office upon creation, the Articles of Incorporation must identify the complete street address of that office, along with the county in which it is located. The articles of incorporation must also state the complete mailing address of the principal office if the mailing address is different from the street address. The annual report requires a principal office location.

The names and addresses of your company's incorporators
State law requires that your filing list at least one incorporator. You may list more than one. Make sure that you submit the signature of at least one of the incorporators listed in your filing – notarization is not required.

Cover Sheet
Provide the Office with a cover sheet along with your filing and fee. The cover sheet can be found online by clicking "cover sheet" on the main Corporations web page at http://www.secretary.state.nc.us/corporations/. The current policy of Corporations Division is to e-mail problem documents and certified copies of filed documents to the filer. The filer receives confirmation as soon as the document is filed and an electronic copy of the document for the corporate files.

Note: Please remember **do not** include any personal identifying information within any document filed with the NC Secretary of State's Office, such as date of birth, social security numbers, or federal identification numbers.

Q: **Who is authorized to execute documents to be filed at the NC Department of the Secretary of State?**
A: A document required or permitted by to be filed by the Corporations Division of the Secretary of State must be filed under Chapter 55D of the General Statutes.

A document submitted on behalf of a domestic or foreign business corporation must be executed:

1. By the chair of its board of directors, by its president or another of its officers;
2. If directors have not been selected or the corporation has not been formed, by an incorporator; or
3. If the corporation is in the hands of a receiver, trustee, or other court-appointed fiduciary, by that fiduciary. (N.C.G.S. §55-1-20)

Q: ***Where do I file my company's Articles of Incorporation?***
A: You can mail your filing to the Corporations Division, N.C. Secretary of State, P.O. Box 29622, Raleigh, N.C. 27626-0622. If you want to deliver your Articles of Incorporation in person and need directions to our office, please call us at (919) 807-2000.

Q: ***How much will it cost to file my company's Articles of Incorporation?***
A: The fee for business incorporations is $125.

Q: ***How will I know when my Articles of Incorporation have been filed?***
A: Once your Articles of Incorporation have been filed, you will receive a certified copy of them from the Department of the Secretary of State by e-mail as soon as the document is filed if a cover sheet was provided including the e-mail address or via regular mail if the e-mail address was not provided.

Q: ***Do I have to hire an attorney to incorporate?***
A: No, but you should consult an attorney if you have any legal questions concerning your incorporation, such as taxation, liability of the owners and other issues not directly related to filing the Articles of Incorporation. Please keep in mind that, while we will do everything we can to make the incorporation process as easy as we can, the Corporations Division can only act in an administrative capacity. We cannot offer you legal advice or opinion on your particular filing. We recommend that you consult with your own attorney and accountant during the incorporation process.

Q: ***Can the Secretary of State's office answer questions regarding the legitimacy of a corporation?***

A: No. The Secretary of State can only tell a client how long a company has been incorporated and if it is in good standing with the agency. For questions on legitimacy, the client should contact the Attorney General's Office, Consumer Protection Office, ***www.doj.com/consumer.aspx***.

Q: ***What do I do once my Articles of Incorporation have been filed with the Department of the Secretary of State?***

A: There are several more steps you'll need to take before you can actually begin operating as a corporation. You'll need to:

Hold an organizational meeting

If they have not already been specifically named in your Articles of Incorporation, you should elect directors for your corporation. You should then elect officers for your corporation and set their compensation. Next, you should adopt a set of corporate by-laws and issue shares of stock. Then, adopt banking resolutions for your corporation and fix dates for the start and end of each corporate fiscal year.

Approve any other agreements or contracts deemed desirable for your corporation

Obtain your corporation's tax identification numbers from the North Carolina Department of Revenue and the IRS

Check with Business Link North Carolina at the Department of Commerce to see if your corporation needs a license to operate.

Business Link North Carolina is a division of the Department of Commerce. Its mission is to help new businesses like yours identify and complete any governmental permitting processes prior to starting up corporate operations.

Call toll free 1-800-228-8443 for Business Link North Carolina assistance. The web address is: http://www.blnc.gov.

Purchase a company seal

You can order one from most stationery and office supply stores in your area.

Contact county and local agencies to see what regulations and restrictions may apply to your business.

Your attorney will usually be able to guide you through this process. You are not, however, required by law to hire one.

Set up an accurate bookkeeping system

Most corporations hire an accountant to oversee this part of the incorporation process and check the company's books on a regular basis. An accountant can also help prepare your company's tax filings.

Know when your first annual report is due and how to file

A notice is sent out with each creation document on when the annual report is due for each specific type business entity. If you don't remember receiving this notice and need to find out when and how to file the annual report for a business entity, either click here or go to the Frequently Asked Questions section of the Corporations Division main web page and choose "Annual Reports – General Questions"

Q: ***What are a registered agent and a registered office?***

A: A registered agent can be one of three things:

An individual who lives in North Carolina and whose business office is identical with the registered office.

A domestic corporation, limited liability company or nonprofit domestic corporation whose business office is identical with the registered office.

A foreign corporation, foreign limited liability company or non-profit foreign corporation authorized to transact business in North Carolina and whose business office is identical with the registered office.

If choosing a business entity as the registered agent, the business entity must be active upon the records of the Secretary of State. The registered agent need not be the incorporator of the corporation. The only duty of the registered agent is to forward any notice, process or demand that is served on the registered agent, often by a deputy sheriff, to your corporation at its last known address. The registered office may—but need not—have the same address as any of the corporation's places of business. Under North Carolina law, the registered agent and the registered office must be continuously maintained in North Carolina.

Q: ***How do I change my registered agent and registered office?***

A: Simply file a Statement of Change of Registered Office and/or Registered Agent with the Corporations Division. You can also change registered agents and registered offices by indicating the change in your annual report.

Q: ***When are my corporation's annual reports due?***

A: As of January 1, 1998, annual reports for business corporations, along with the $25 fee are filed with the corporation's income and franchise tax return at the N.C. Department of Revenue, ***www.dornc.com***, each year by tax deadline. Corporations are required to deliver their annual report to the Department of Revenue by the 15th day of the fourth month following the close of their fiscal year. Thus, for corporations with fiscal years ending December 31st, annual reports are due April 15th.

An electronic filing may also be completed online directly with the Secretary of State's Office. The online annual report fee is $20 which includes a electronic usage fee. If you file online, please **do not** also file an annual report with the franchise tax return to the Department of Revenue, this creates a duplicate filing and the fee is non-refundable. Each business corporation is required to file your company's annual report on time. Failure to do so may result in the administrative dissolution of your corporation or revocation of your Certificate of Authority.

Q: ***Is there any way I can reserve a certain name for my corporation before I file for***

incorporation?

A: Yes, there is. You can reserve a corporate name for non-renewable 120 days by filing an Application to Reserve a Business Entity Name with the Corporations Division of the Department of the Secretary of State. You must pay a $30 fee at the time you file to reserve your corporation's name. The name you choose for your corporation must be clearly distinguishable from the names of all other corporations, limited liability companies and limited partnerships already on file with the Corporations Division. We encourage you to check the corporate name you have chosen by calling us at (919) 807-2225 or searching name availability online. Please understand that any clearance you receive from us by phone for a corporate name is preliminary. We cannot guarantee that the name you have chosen will still be available when you file your Articles of Incorporation unless you file an Application to Reserve a Business Entity Name. Because of this, we strongly recommend that you not have stationery, business signs, cards or other material printed until you have received your final papers from the N.C. Department of the Secretary of State.

Q: ***I want to start a new corporation as soon as possible. Do I need to file a form to reserve the corporate name I want?***

A: No. A name may be reserved so as to save it for later use, but if you're ready to form the corporation now, and the name is available for use, there is no need to reserve the name.

Q: ***I filed Articles of Incorporation with the Secretary of State, but they were sent back un-filed because the name was not available. What do I do now?***

A: Select a new name that is available, change the articles and send them back to the Corporations Division of the N.C. Department of the Secretary of State. It is important that you return the same document presented with the cover letter so as to connect the payment received to the new document.

Q: ***The company name I want to use is currently in use by a company that has been dissolved. How long must I wait to use the name?***

A: If the company was dissolved voluntarily, the name is available 120 days after the effective date of the dissolution. If the dissolution was administrative, then you must wait five years after the effective date of the dissolution. N.C.G.S. §55D-21(d).

Q: ***I want my corporation to have a new name. How do I go about changing its name?***

A: Changing the name of a company requires amending its Articles of Incorporation. If shares have not yet been issued, the directors or incorporators can do this. If shares have been issued, the directors must recommend the amendment to the shareholders and the shareholders must approve the change. N.C.G.S. §55-10-01.

Q: ***If my company is already incorporated in another state or nation, what do I have to do in order to conduct business in North Carolina?***

A: You will need to file an Application for Certificate of Authority with the Corporations Division of the Department of the Secretary of State. You should include the following information in your application:

The name of your corporation

You should provide the name of your corporation exactly as it appears on file in the state or country where your company was originally incorporated. If that name is not available in North Carolina, you should choose a fictitious name under which your company will conduct business in this state.

If your corporation chooses to use a fictitious name, you will need to file a copy of the resolution adopting the name passed by your company's board of directors. You will also have to have that resolution certified by the Secretary of your corporation.

The name of the state or country in which your company was originally incorporated

The date of incorporation and the period of duration for your corporation

The street address of your principal office
This must be an actual geographic location. We will not accept a Post Office Box number.

The mailing address of your principal office if it is different from the street address

The street address and county of your registered office
Your registered agent office must be located in the state of North Carolina. The address provided must be the actual physical location of your registered agent office.

The mailing address of your registered office if mail is not delivered to the street address. This must be a North Carolina address.

The name of your company's registered agent.

The names, titles and business addresses of your company's current corporate officers.

A Certificate of Existence or similar document
This document will have to be authenticated by the Department of the Secretary of State or by the official who has custody of the corporate records in the state or country in which your company was originally incorporated. In either event, the certification date must be no more than six months old. The Certificate of Existence must also be an original. We will not accept photocopies or fax copies.

Q: ***How much will it cost me to file my Application for Certificate of Authority?***
A: The filing fee for an Application for Certificate of Authority is $250.

Q: ***Can I change my Articles of Incorporation after they've been filed?***
A: Yes, you can. You should file Articles of Amendment. The Articles of Amendment must be signed by the chair of your company's board of directors or by any one of your company's corporate officers. Only one signature is required and we do not require a corporate seal or notarization on Articles of Amendment. We do charge a $50 fee at the time you file Articles of Amendment. Please note that the names of the initial incorporators cannot be changed by filing articles of amendment.

Q: ***If a mistake has been made on a document that has already been filed, is there a way to correct it?***

A: Yes. You may file Articles of Correction indicating:

- the name of the entity;
- the type of business entity;
- the day the document was filed;
- the type of document or an attachment of a copy of the document filed;
- statements as to what the errors were on the document; and
- how to correct those errors or an attachment of a corrected document.

The filing fee for Articles of Correction is $10.

Q: ***Where do you file an assumed name certificate?***

A: At the office of the Register of Deeds in any county where you do business. N.C.G.S. §66-68.

Q: ***Do I need to file my company's Articles of Incorporation with the local Register of Deeds?***

A: No. The only time local recording is required is when a corporation owns real property and the company's name is changed due to an amendment of the articles of incorporation or the company's property is transferred by merger with another company. In that case, a certificate reciting such name change must be filed with the Register of Deeds of any county where the property lies. The Secretary furnishes certificates for this purpose. N.C.G.S. §55D-26.

Q: ***I'd like to get a "Certificate of Good Standing" regarding a particular corporation. Does the Secretary issue such certificates?***

A: The Secretary issues "Certificates of Existence" pursuant to N.C.G.S. §§55-1-28, 55A-1-28, and 57C-1-28. The certificate gives information about the company's name, about its incorporation, (or authorization to conduct business in North Carolina if it is a foreign entity), about whether the company's articles or Certificate of Authority have been suspended, if its annual report is current, and if articles of dissolution have been filed. The Secretary will certify other facts of record as requested.

The Certificate of Existence may be relied upon as conclusive evidence that the company is in existence or is authorized to transact business in North Carolina.

Q: ***I need a Certificate of Existence in a hurry. May I have it right away if I come to pick it up in person?***

A: No. You may order it by phone, in person, or online. If the certificate is ordered online and the document has already been imaged, the certificate can be downloaded immediately for your use. Orders over the phone presently take approximately 3-4 days to process and mail.

Q: ***Where can I get a copy of the Corporation Laws of North Carolina?***

A: For paper copies, contact Lexis Law Publishing Company, P.O. Box 7587, Charlottesville, VA. 22906. You may also phone Lexis Law Publishing at (804) 295-6171 or toll-free at (800) 562-1197. Most public libraries in North Carolina have copies of the North Carolina General Statutes available for public research. You may also access the North Carolina General Statutes through the Secretary of State's home page ***www.sosnc.com*** and clicking on "N.C. General Statutes" at the bottom of the page.
Important Note: *The N.C. Department of the Secretary of State produces all forms related to business incorporations free of charge. The department reserves the right not to accept any form produced by any third party outside this agency. If your forms do not meet the statutory requirements, we will not accept them. We strongly recommend that you use forms provided directly to you by the N.C. Department of the Secretary of State.*

Q: ***What happens if my payment is returned from the banking institution as non-sufficient?***
A: If the document has already been filed when the Secretary of State's Office is notified of the non-sufficient funds, you will be assessed a $25.00 non-sufficient fund fee and will have four weeks to provide this office with the entire amount due by either cash or cashier's check. After four weeks, the Corporations Division has the authority per Administrative Code 18 NCAC 04 .0204 to cancel the filing. If the filing is a creation document (Articles of Incorporation/Organization) the entity is cancelled. You will need to satisfy the total amount due and re-file the paperwork with an additional payment.

If the document has not already been filed, it will be returned as un-filed due to the non-sufficient fund and/or any other problems with the document content. You will be assessed a $25.00 and will be required to make full payment by either cash or cashier's check before the document will be filed.

Q: ***What authority does the Secretary of State's Office have in regard to enforcing the business entity statutes?***
A: According to N.C.G.S. 55D-15(d), the Secretary of State's duty is to review and file documents that satisfy the requirements Chapters 55, 55A, 55B, 55D, 57C or 59 of the General Statutes. The Secretary of State has the authority by the statutes to receive, examine and retain certain legal documents by which business entities are created in this State or by which they are authorized to do business in North Carolina. The Secretary of State's Office does not have the authority to get involved in internal corporate governance disputes or in disputes between corporations and t heir suppliers or customers. North Carolina law is basically set up to permit parties to such disputes to resolve them through amicable resolutions or through the judicial process rather than to have a state agency intervene between two private parties.

Q: ***What happens when there is an internal dispute and multiple parties are submitting documents for filing which are contradictory?***
A: Again, the Secretary of State's Office does not have the authority to get involved in internal corporate governance disputes or in disputes between corporations and their suppliers or customers. If it becomes evident to the Secretary of State's Office that there is a dispute which creates multiple document filings, the Secretary of State's Office will require an amicable solution or a judicial order. The Secretary of State's refusal to file a document does not do any of the following:

1. Except as provided in G.S. 55-2-03(b), 55A-2-03(b), or 57C-2-20(b), affect the

validity or invalidity of the document in whole or in part.
2. Relate to the correctness or incorrectness of information contained in the document.
3. Create a presumption that the document is valid or invalid or that information contained in the document is correct or incorrect. (N.C.G.S. 55D-15(d))

Q: I am going to stop doing business, is there anything I need to file with the Secretary of State's Office?

A: Yes, you will need to file Articles of Dissolution with the Secretary of State's Office. All forms are available from the website under "Print Corporation Forms" by entity type. There are a few documents used across entity types which are located under the Business Entity link.

Payment Policies

1. **18 NCAE 04 .0201 Tender of Payment**
   Filing of any document shall be accomplished only upon tender of applicable filing fee to the Division.

2. **18 NCAE 04 .0202 Form of Payment**
   Payment shall be by cash, check or money order. Check or money order shall be payable to Secretary of State, to the State of North Carolina, or to the State Treasurer.

3. **18 NCAE 04 .0204 Cancellation for Nonpayment**
   After the filing of any document, if the Division determines that the payment of fees and taxes tendered is for any reason insufficient; and, after notice and reasonable opportunity is given to the proper party to submit payment, it is determined that proper payment has not been made, the Secretary of State shall, by appropriate certificate, cancel such filing with a notation that the filing was an error.

4. **Non-Sufficient Fund policy**
   Invoices are due and payable no later than 30 days from the invoice date. Failure to pay the entire invoice within the time described will result in an interest charge of **5% per year** until the invoice is paid, as mandated by G.S. 147-86.23. An additional 10% penalty for late payment shall also be due on invoices not paid within 30 days."

Administrative Rules can be viewed online at http://ncrules.state.nc.us/ncac.asp?folderName=\Title%2018%20-%20Secretary%20of%20State

Addresses

Annual Report Section (only)
PO Box 29525
Raleigh, NC 27626-0525
corpinfo@sosnc.com
919-807-2081 fax

All other documents to be filed:

Corporations Division
PO Box 29622
Raleigh, NC 27626-0622

Document Examiner Section:
919-807-2063 fax

Customer Service Center:
corpinfo@sosnc.com
919-807-2225
919-807-2039 fax

Directory of State Agencies

State Operator ..... **(919) 733-1110**

Department of the Secretary of State

P.O. Box 29622
Raleigh, NC 27626-0622
www.sosnc.com

Corporations Division .....(919) 807-2225
toll-free (888) 246-7636
fax (919) 807-2039

Lobbyist Registration Division.....(919) 807-2156

Notary Section .....(919) 807-2131

Securities Division .....(919) 733-3924

Solicitation Licensing Section .....(919) 807-2214
toll-free (800) 830-4949

Trademarks Division.....(919) 807-2162
fax(919) 807-2215

Uniform Commercial Code Section.....(919) 807-2111

Department of Commerce

301 N. Wilmington St.
Education Building, Fourth Floor
Raleigh, NC 27601
www.nccommerce.com

Main Number .....(919) 733-4151
Business & Industry Development Division.....(919) 733-4151
Business Link North Carolina.....(919) 807-4280
http://www.blnc.gov *toll free* (800) 228-8443

Small Business Administration.....(704) 334-6563
Small Business & Technology Development Center .....(919) 715-7272
Utilities Commission .....(919) 733-4249

Department of Revenue

P.O. Box 25000
Raleigh, NC 27640-0640
www.dornc.us

Corporate, Excise & Insurance Tax Division ..... *toll free* (877) 252-3052
Sales & Usage Tax Division .....*toll free* (877) 252-3052
Privilege License Division.....(877) 308-9103
Suspension Notices.....(877) 252-4982

Internal Revenue Service

www.irs.gov

Downloadable Forms.....http://www.irs.gov/formspubs/index.html

Telephone Assistance for:

Business Organizations.....(800) 829-4933

Exempt Organizations, Retirement Plan Administrators & Government Entities .(877) 829-5500

People with hearing impairments.....(800) 829-4059 (TDD)

Department of Crime Control and Public Safety

4704 Mail Service Center
Raleigh, NC 27699-4704
www.ncale.org

Bingo Licensing.....(919) 733-3029

Corporations Division Fee Schedule

Domestic and Foreign Business Corporations

Articles of Incorporation $125

Articles of Incorporation including Articles of Conversion $125

Articles of Conversion $50

Application to Reserve a Business Entity Name $30

Notice of Transfer of Reserved Business Entity Name $10

Application to Register a Business Entity Name
by a Foreign Business Entity $10

Statement of Change of Address of Registered Office
domestic and foreign $5

Statement of Change of Address of Registered Office
by Registered Agent *domestic and foreign* $5

Statement of Resignation of Registered Agent
domestic and foreign ..... No Fee

Articles of Amendment $50

Restated Articles of Incorporation ..... $10 or $50

Articles of Merger or Share Exchange *domestic and foreign* $50

Articles of Dissolution Prior to Issuance of Shares $30

Articles of Dissolution by the Board of Directors and Shareholders $30

Articles of Revocation of Dissolution Prior to Issuance of Shares $10

Articles of Revocation of Dissolution
by Board of Directors and Shareholders $10

Application for Certificate of Authority *foreign only* $250

Application for Amended Certificate of Authority *foreign only* $75

Application for Certificate of Withdrawal *foreign only* $25

Articles of Correction *domestic and foreign* $10

Business Corporation Annual Report

Online Filing..... $18.00 plus $2.00 electronic fee
Filed with Corporate Tax Return to the Department of Revenue.....$25

Application for Reinstatement
following Administrative Dissolution $100

Designation of Registered Office and/or Agent
domestic and foreign $5

Certificate of Existence (domestic)
or Certificate of Authorization *foreign*.....$15

Advisory Review of a Document $200

Articles of Amendment
(Conversion of Business Corporation to Professional Corporation).....$50

Articles of Amendment (Conversion to Nonprofit Corporation) $50

Application for Certificate of Withdrawal by Reason of Merger $10

Statement of Change of Mailing Address of Surviving Entity $10

Resolution of Foreign Corporation Adopting a Fictitious Name .....No Fee

Any other document required or permitted to be filed $10

Copying and/or comparing a copy of any filed document.....$1 per page

Certifying a copy of any filed document (paper).....$15

Certifying a copy of any filed document (electronic).....$10

domestic *- a domestic or North Carolina corporation*

foreign *- a foreign or out of state corporation*

Appendix: Forms

Application to Reserve a Business Entity Name

Articles of Incorporation

Articles of Incorporation including Articles of Conversion

Statement of Change of Registered Office and/or Registered Agent

Application for Certificate of Authority

Articles of Amendment

[Current copies of these forms and others are available from the Corporations Division's section of the North Carolina Department of the Secretary of State Web site, located at www.sosnc.com.]