



KAREN HANDEL
Secretary of State

**OFFICE OF SECRETARY OF STATE
CORPORATIONS DIVISION**

315 West Tower, #2 Martin Luther King, Jr. Drive
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Registered agent, officer, entity status information via the Internet
<http://www.georgiacorporations.org>

FILING PROCEDURES FOR GEORGIA PROFIT AND NONPROFIT CORPORATIONS

Corporations are formed by filing articles of incorporation with the Secretary of State. The *minimum* filing requirements of Georgia law are outlined herein. Many other provisions may, and perhaps should, be included in the articles. It is very simple to incorporate. The question of whether or not a person or entity *should* incorporate is complex. ***The Corporations Division strongly recommends that filers obtain professional legal, tax and/or business advice to assure the filer's goals and intentions are met, and that requirements of the law are satisfied, both before and after incorporation.***

Name Reservation.

A name may be reserved prior to filing. A reservation fee of \$25 must accompany the request. The reservation may be made at the Corporations Division web site, <http://www.georgiacorporations.org>. A number that remains in effect for 30 days will be provided by return e-mail within 24 hours of receipt of the request, and often sooner. Place the number on the Transmittal Form 227 that is filed with the articles of incorporation. A reservation number may also be obtained by writing to the Division at the above address. Please provide the name, address and telephone number of the person making the request. Reservations are not available by telephone. Filings are accepted without a name reservation.

Preparation of Articles of Incorporation.

Articles of incorporation must include the information described in O.C.G.A. 14-2-202 (profit) or O.C.G.A. 14-3-202 (nonprofit). Articles must be submitted on white 8½x11 paper. An incorporator named in the articles or the filing attorney should sign articles of incorporation. If the Chairman of the Board of Directors or corporate officer of a profit corporation has been elected, he or she may sign the articles. ***Beneath the signature, the signer should indicate in what capacity he or she is signing.***

Filing of Articles of Incorporation and Data Transmittal Form 227.

The original and one copy of the articles of incorporation, a completed Transmittal Form 227, and the \$100.00 filing fee should be mailed to the Corporations Division at the above address. Checks should be made payable to "Secretary of State." Articles of incorporation are effective on the date received by the Corporations Division unless a post-effective date is specified therein. A certificate of incorporation will be mailed to the applicant, usually in five to seven business days. "Workload issues" will sometimes result in a longer turnaround time, perhaps up to 12 business days. Filings that are not complete will be returned to the applicant along with a notice that describes the deficiency. If corrected and returned within 60 days the initial date of receipt will be the date of incorporation.

Corporate Officers and Annual Registration.

Within 90 days of incorporation, each Georgia corporation must file an initial "annual" registration form that lists three principal officers with the Secretary of State. The fee is \$30. The registration form should be filed online at georgiacorporations.org. Corporations that form between October 2 and December 31 file the initial form between January 1 and April 1 of the ensuing year. Changes to the corporate address and/or officers throughout the year are made by filing another registration form and paying the \$30 fee. A corporation that does not submit its annual registration is subject to administrative dissolution. There is a \$100 fee, plus past due registration fees, to reinstate an administratively dissolved corporation.

PROFIT CORPORATIONS.

Articles of incorporation for profit corporations must contain the following information:

1. The exact name of the corporation.
2. The number of shares the corporation is authorized to issue. This will be the maximum number of shares the corporation can issue without later amending its articles to provide for a greater number. The number cannot be "0."
3. The street address and county of the initial registered office and the name of initial registered agent **at that office**. ***The registered office address must be a street address; a post office box, mail drop or mail center is not sufficient.*** The registered agent may be an individual or another entity. The registered agent must be able to be personally located at the registered office. This is the party designated by the corporation to accept notices on its behalf, and to alert the appropriate corporate personnel.
4. The name and address of each incorporator. The incorporator(s) is the person(s) who signs the articles of incorporation, delivers them to the Secretary of State for filing, and then organizes the corporation.
5. The corporation's initial principal mailing address. The principal office address may be a post office box, unlike the registered office which must be a street address. The principal mailing address is the address to which any correspondence from the Corporations Division to the corporation will be sent.

An incorporator named in the articles or the filing attorney may sign the articles of incorporation. If the Chairman of the Board of Directors or corporate officer has been elected, he or she may sign. Beneath the signature, the signer should state the capacity in which he or she is signing.

Thus, articles of incorporation for a profit corporation might appear as follows:

Articles of Incorporation Of ABC and Associates, Inc.		
Article 1.		
The name of the corporation is ABC and Associates, Inc.		
Article 2.		
The corporation is authorized to issue <u>(fill in the number)</u> shares. (Number may not be "0".)		
Article 3.		
The street address of the registered office is 12345 Magnolia Lane, Atlanta, Georgia 12345. The registered agent at such address is John/Jane Doe. <i>(The registered office address must be a street address at which the agent may be personally located.)</i> The county of the registered office is _____.		
Article 4.		
The name and address of each incorporator is:		
John Doe 12345 Magnolia Lane Atlanta, GA 12345	Jane Doe 12345 Magnolia Lane Atlanta, GA 12345	Jack Doe 12345 Magnolia Lane Atlanta, GA 12345
Article 5.		
The principal mailing address of the corporation is 12345 Magnolia Lane, Atlanta, GA 12345.		
IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation.		
This _____ day of _____, 2003.		
		_____ John Doe (Capacity in which person is signing)

NONPROFIT CORPORATIONS

Articles of incorporation for nonprofit corporations include the same information required of profit corporations, *except*:

1) Articles of incorporation for nonprofit corporations do not include a statement regarding the number of shares the corporation is authorized to issue, as set out in the example of “Article 2” above. Rather, an article must be included which states:

“The corporation is organized pursuant to the Georgia Nonprofit Corporation Code.”

2) Articles of incorporation for a nonprofit corporation must include a statement indicating whether or not the corporation will have members. **For example:**

“The corporation will have members.” or, “The corporation will not have members.”

An incorporator named in the articles, or the filing attorney, must sign nonprofit articles of incorporation.

Note: See additional information on next page if the nonprofit corporation intends to pursue “tax-exempt” status under 501(c)(3) or some other provision of the Internal Revenue Code.

Thus, articles of incorporation for a nonprofit corporation might appear as follows:

<p>Articles of Incorporation Of ABC and Associates, Inc.</p> <p>Article 1. The name of the corporation is ABC and Associates, Inc.</p> <p>Article 2. The corporation is organized pursuant to the Georgia Nonprofit Corporation Code.</p> <p>Article 3. The street address of the registered office is 12345 Magnolia Lane, Atlanta, Georgia 12345. The registered agent at such address is John/Jane Doe. (<i>The registered office address must be a street address at which the agent may be personally located.</i>) The county of the registered office is _____.</p> <p>Article 4. The name and address of each incorporator is:</p> <table><tr><td>John Doe</td><td>Jane Doe</td><td>Jack Doe</td></tr><tr><td>12345 Magnolia Lane</td><td>12345 Magnolia Lane</td><td>12345 Magnolia Lane</td></tr><tr><td>Atlanta, GA 12345</td><td>Atlanta, GA 12345</td><td>Atlanta, GA 12345</td></tr></table> <p>Article 5. The corporation (will/will not) have members.</p> <p>Article 6. The principal mailing address of the corporation is 12345 Magnolia Lane, Atlanta, GA 12345.</p> <p>IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation. This _____ day of _____, 2003. _____ John Doe (Capacity in which person is signing.)</p>	John Doe	Jane Doe	Jack Doe	12345 Magnolia Lane	12345 Magnolia Lane	12345 Magnolia Lane	Atlanta, GA 12345	Atlanta, GA 12345	Atlanta, GA 12345
John Doe	Jane Doe	Jack Doe							
12345 Magnolia Lane	12345 Magnolia Lane	12345 Magnolia Lane							
Atlanta, GA 12345	Atlanta, GA 12345	Atlanta, GA 12345							

Publication of Notice of Intent to Incorporate.

All corporations must publish a notice of intent to incorporate in the newspaper which is the official legal organ of the county where the initial registered office of the corporation is to be located, or in a newspaper of general circulation in such county and for which at least 60 percent of its subscriptions are paid. A list of legal organs is published at http://sos.georgia.gov/corporations/legal_organs.pdf, or the Clerk of Superior Court can advise you as to the legal organ in your county. *The notice of intent to incorporate and a \$40.00 publication fee should be forwarded directly to the newspaper no later than the next business day after filing articles of incorporation with the Secretary of State.*

The notice should be in the following format:

NOTICE OF INCORPORATION

Dear Publisher:

Please publish once a week for two consecutive weeks a notice in the following form:

Notice is given that articles of incorporation that will incorporate (Name of Corporation) have been delivered to the Secretary of State for filing in accordance with the Georgia Business Corporation Code (or Georgia Nonprofit Corporation Code). The initial registered office of the corporation is located at (*Address of Registered Office*) and its initial registered agent at such address is (*Name of Registered Agent*).

Enclosed is (check, draft or money order) in the amount of \$40.00 in payment of the cost of publishing this notice.

Sincerely,

(Authorized signature)

Note to nonprofit corporations that will pursue “tax exempt” status:

Nonprofit corporations are not automatically tax exempt under 501(c)(3) or other sections of the Internal Revenue Code by filing articles of incorporation with the Secretary of State. Nonprofit corporations must make an Application for Recognition of Exemption to the IRS for exempt status. **Additional information to that required by the Secretary of State will be required in the articles of incorporation.** Examples of such information are provided in IRS Publication 557. Said Publication, necessary applications, and other exemption information can be accessed at <http://www.irs.ustreas.gov>, or by calling the IRS. The IRS information should be included in the articles of incorporation if tax exempt status will be sought by the nonprofit corporation. Otherwise, an amendment to articles, and a \$20 filing fee, will be required to add the material. IRS Publication 557 should be reviewed *before* incorporation if a nonprofit corporation wishes to be “tax exempt.”

Professional legal and/or tax advice should be obtained regarding what material may or should be included in the articles of a nonprofit corporation that wishes to be tax exempt. The Office of Secretary of State cannot offer advice in this regard.

Other important information for corporations:

...An Employee Identification Number will be needed. It is obtained from the Internal Revenue Service by filing Form SS-4. Call 1-800-829-3676 or visit the IRS web site.

...The Georgia Department of Revenue should be contacted regarding compliance with state tax laws. Income and net worth tax information may be obtained by calling (404) 656-4191. Sales and withholding tax information may be obtained by calling (404) 651-8651 or at the DOR’s web site, <http://www2.state.ga.us/Departments/DOR>.

...Many corporations will be required to obtain workers’ compensation insurance. Workers’ compensation information may be obtained by calling 1-800-533-0682 or (404) 656-3818.

...Many corporations will be subject to unemployment tax requirements of the “Georgia Employment Security Law.” Information may be obtained from the Georgia Department of Labor at (404) 656-5590 or <http://www.dol.state.ga.us>.

...Nonprofit corporations that will be soliciting or accepting contributions in Georgia should contact the Charitable Organizations section of the Office of Secretary of State at 802 West Tower, #2 Martin Luther King, Jr. Drive, Atlanta, GA 30334 to determine if additional registration is required by law.