



## CALIFORNIA SECRETARY OF STATE



Business  
Programs Division

Business Entities, 1500 11th St., 3rd Floor,  
Sacramento, CA 95814

### Thank You for Doing Business in California

Congratulations on the registration of your corporation with the California Secretary of State (SOS). Please see below for important information.

### What's next? Required Filings

#### SOS Statement of Information

- California stock, California agricultural cooperative and registered foreign (formed outside of California) corporations must fill out and file a complete Statement of Information (Form SI-550) within the first 90 days of registering with the SOS, and every year thereafter before the end of the calendar month of the original registration date.
- California nonprofit, credit union and general cooperative corporations must fill out and file a complete Statement of Information (Form SI-100) within the first 90 days of registering with the SOS, and every 2 years thereafter before the end of the calendar month of the original registration date. In addition, any nonprofit corporation formed to manage a common interest development under the Davis-Stirling Common Interest Development Act or the Commercial and Industrial Common Interest Development Act also must fill out and file a Statement by Common Interest Development Association (Form SI-CID) with their Statement of Information.

How can you file your Statement of Information?

- **For fastest service**, the required Statement of Information for most corporations can be submitted using our online filing service at <https://businessfilings.sos.ca.gov/>. Payment must be made by credit card (Visa® or MasterCard®) when filing online. A free PDF copy of the filed Statement of Information will be returned electronically following confirmation of payment, if a valid email address is provided at the time of submission.
- Statements of Information also can be submitted on paper to the SOS through the mail, or submitted in person (drop off) to the Sacramento office. Additional information regarding Statements of Information, including forms, instructions and fees is available at [www.sos.ca.gov/business/be/statements](http://www.sos.ca.gov/business/be/statements).
- Current processing times for Statements of Information may be found at [www.sos.ca.gov/business//be/processing-times](http://www.sos.ca.gov/business//be/processing-times).

**Franchise Tax Board (FTB) Tax Filing** – Once your corporation is registered with the SOS, you are required to file a tax return with FTB for each taxable year even if you are not conducting business or have no income. Contact FTB at [www.ftb.ca.gov](http://www.ftb.ca.gov) or (800) 852-5711 for forms and requirements concerning franchise taxes or income taxes.

Be aware, if you fail to file a return by the original or extended due date, or fail to pay taxes when due, a penalty may be imposed by FTB. Please visit [www.ftb.ca.gov/businesses/Penalty-Information.shtml](http://www.ftb.ca.gov/businesses/Penalty-Information.shtml) for tax penalty related information.

### Reverse Side

Please see reverse side of this document for important information regarding your newly registered corporation.

## Stock Corporations

Filing Articles of Incorporation pursuant to California Corporations Code section 200 does not of itself authorize the use of a corporate name in California in violation of the rights of another who may have acquired rights to the use of the name by reason of the following laws:

- Federal Trademark Act  
(United States Code, Title 15, section 1051 et seq.)
- California Model State Trademark Law  
(Business and Professions Code section 14200 et seq.)
- California Fictitious Business Name Law  
(Business and Professions Code section 17900 et seq.)
- Common law rights, including rights to a trade name

If you have any questions regarding such rights, please consult a private attorney.

## Nonprofit Corporations

Nonprofit corporations in California are not automatically exempt from paying California franchise tax or income tax every year. For information about tax requirements and/or applying for tax exempt status, please contact the appropriate taxing agency, listed below. If you are a domestic nonprofit public benefit corporation our office has forwarded a copy of your Articles of Incorporation to the Office of the Attorney General in compliance with California Corporations Code section 5120(d).

## Other Business Information and Resources

All business entities are subject to state and federal tax laws. You may wish to contact the following agencies to assist you with these issues:

- Internal Revenue Service – [www.irs.gov](http://www.irs.gov) or call (800) 829-1040 for forms and issues concerning Federal tax, employer identification numbers, subchapter S elections.
- State Board of Equalization – [www.boe.ca.gov](http://www.boe.ca.gov) or call (800) 400-7115 for forms and issues concerning sales taxes or use taxes.
- Employment Development Department – [www.edd.ca.gov](http://www.edd.ca.gov) or call (800) 300-5616 for forms and issues concerning employment and payroll taxes.
- CalGold – [www.calgold.ca.gov](http://www.calgold.ca.gov) for appropriate permit, licensing, and contact information for the various agencies that administer and issue these permits.
- SOS Business Resources – [www.sos.ca.gov/business/be/resources](http://www.sos.ca.gov/business/be/resources) for a list of agencies you may need to contact to ensure proper compliance with California state law.
- CA Governor's Office of Business and Economic Development (Go-Biz) – [www.business.ca.gov](http://www.business.ca.gov) for a range of business services including, site selection and permit assistance.