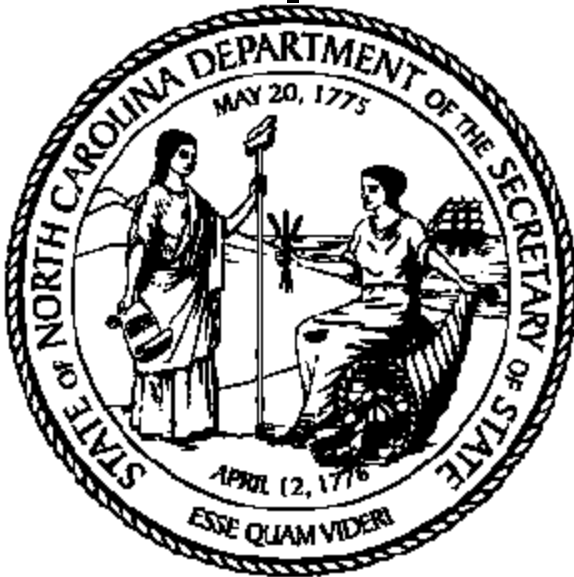


NORTH CAROLINA DEPARTMENT OF THE SECRETARY OF STATE

Incorporating Your Business in North Carolina



Elaine F. Marshall
Secretary of State

CORPORATIONS DIVISION



Table of Contents

Incorporating in North Carolina: Questions and Answers	1
Selecting a Name for Your Business	10
Registering Trademarks and Service Marks	12
How to Get Help Licensing Your Business	13
Offering Securities in North Carolina	14
Directory of State Agencies	15
North Carolina Licensing Boards	16
Corporations Division Fees	17
Appendix: Incorporation Forms	18
<i>Application to Reserve a Corporate Name</i>	
<i>Articles of Incorporation</i>	
<i>Articles of Incorporation including Articles of Conversion</i>	
<i>Statement of Change of Registered Office and/or Registered Agent</i>	
<i>Application for Certificate of Authority</i>	
<i>Articles of Amendment</i>	

Produced by the Publications Division – March 11, 2002



Incorporating in North Carolina: Questions & Answers

Q: *What is a corporation?*

A: A corporation is a legal entity created upon filing Articles of Incorporation with the Department of the Secretary of State. It has a legal status or existence that is separate both from the individual(s) who forms it and its owners.

Q: *What are the advantages and disadvantages of making your business a corporation?*

A: The Department cannot advise on matters such as this. Please contact an attorney or other adviser. However, one sure 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 kinds 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 kind 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 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 \$20.00. 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: One or more.

Q: *A limited partnership?*

A: Two or more (1 limited partner and 1 general partner).

Q: *A limited liability company?*

A: One or more.

Q: *A business corporation?*

A: One or more.

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.

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The street address and county of your registered office and the name of your registered agent

Your registered office must be located in North Carolina. 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.

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Principal Office Address

If the corporation has a principal office, 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 corporation if the mailing address is different from the street address.

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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. You do not have to have those signatures notarized.

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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.

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Q: *How much will it cost to file my company's Articles of Incorporation?*

A: The fee for business incorporations is \$125.

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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.

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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 the incorporation. Please keep in mind that, while we will do everything we can to make the incorporation process as easy as we can for you, 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.jus.state.nc.us/cpframe.htm

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 the Business License Information Office (BLIO) to see if your corporation needs a license to operate

BLIO 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 (919) 715-2864 or toll free 1-800-228-8443 for BLIO assistance. BLIO's web address is: www.nccommerce.com/servicenter/blio/

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.

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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.

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 non-profit 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

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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 \$20 fee, are filed with the corporation's income and franchise tax return at the N.C. Department of Revenue, www.dor.state.nc.us, each year by tax deadline. Corporations are required to deliver their annual report to the Department of Revenue by the 15th day of the third month following the close of their fiscal year. Thus, for corporations with fiscal years ending December 31st, annual reports are due March 15th. For any year prior to 1998, the annual report should also be delivered with a \$20.00 fee to the Department of the Secretary of State. You will still be 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 120 days by filing an Application to Reserve a Corporate 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. 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 Corporate 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 it.

Q: *I filed Articles of Incorporation with the Secretary of State, but they were sent back unfiled 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.

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. Gen. Stat. § 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. Gen. Stat. § 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 also include the corporate 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 office must be located somewhere in the state of North Carolina. The address provided must be the actual physical location of your registered office.

The mailing address of your registered office if it is different from 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: *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. Gen. Stat. § 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. Gen. Stat. § 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. Gen. Stat. §§ 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 mail, by phone, fax, email or in person. However, a certificate of any kind cannot be picked up immediately after ordering. It presently takes approximately 3-4 days to process these requests. We now offer an on-line service for requesting certificates and copies of documents. Customers interested in this service should contact Bonnie Elek (919-807-2196) for information on how to subscribe

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."

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.

Selecting a name for your business

Selecting the right name for your business is one of the most important decisions you'll make during the incorporation process. The Corporations Division of the Department of the Secretary of State receives numerous inquiries each day concerning the availability of business names. You should understand that our division is solely responsible for clearing or rejecting proposed names. We don't have the legal authority or staff expertise necessary to provide advice to anyone regarding legal disputes over similar-sounding corporate names.

In order to protect your business name or to resolve any dispute over a corporate name, we strongly urge you to hire your own attorney rather than contact the Department of the Secretary of State. Disputes over corporate names usually require a court to rule whether infringement or unfair competition has, in fact, occurred. There are some things, however, you can do at the start of the incorporation process that will help you determine if there are any direct conflicts between the corporate name you would like to use and any corporate names currently in use. We recommend that you:

Check the phone books in your area

Check the Register of Deeds' offices in your county and in surrounding counties

Write or call the Trademark Section and the Corporations Division of the Department of the Secretary of State to see if anyone else is already using your chosen corporate name in North Carolina

Hire an attorney or trademark search firm to conduct a trademark search through the U.S. Patent and Trademark Office

Check business directories, city directories, Chamber of Commerce membership lists and any other local business databases in your area

Conduct similar searches in any area of the state in which you plan to conduct business

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.

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

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.

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 Trademarks Division 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 Trademarks Division 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 **trademrks@sosnc.com**.

Both trademarks and service marks must already be in use in North Carolina before they can be registered here. Your company's goods must already be manufactured and distributed in this state or its services must be rendered here 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 Division with actual specimens of the mark as it is used on your company's products or to advertise your company's services.

The Trademark Registration Act uses a classification system that divides trademarks and service marks into classes based on the type of product or nature of the service each company provides its customers. 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 fed-

eral records as part of the registration process. Requirements for state and federal mark registration are not the same. 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 commission's Web page at www.uspto.gov.

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 start-up. 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.

Directory of State Agencies

Department of the Secretary of State

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

Corporations Division	(919) 807-2225
	<i>toll-free</i> (888) 246-7636
	<i>fax</i> (919) 807-2039
Trademarks Division	(919) 807-2162
	<i>fax</i> (919) 807-2215
Securities Division	(919) 733-3924

Department of Commerce

301 N. Wilmington St.
Education Building, Fourth Floor
Raleigh, NC 27020-0571
www.nccommerce.com

Main Number	(919) 733-4151
Business & Industry Development Division	(919) 733-4979
Business License Information Office.....	(919) 715-2864
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.dor.state.nc.us

Corporate, Excise & Insurance Tax Division	(919) 733-8510
Sales & Usage Tax Division	(919) 733-2151

Internal Revenue Service

Federal Employer ID Numbers & other information (800) 829-3676

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
Certification 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

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 Corporate Name	\$30
Notice of Transfer of Reserved Corporate Name	\$10
Application to Register a Corporate Name by a Foreign Corporation	\$10
Statement of Change of Address of Registered Office <i>domestic and foreign</i>	\$5
Statement of Change of Address of Registered Office by Registered Agent <i>domestic and foreign</i>	\$5
Statement of Resignation of Registered Agent <i>domestic and foreign</i>	no fee
Articles of Amendment	\$50
Restated Articles of Incorporation	\$10 or \$50
Articles of Merger or Share Exchange <i>domestic and foreign</i>	\$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 <i>foreign only</i>	\$250
Application for Amended Certificate of Authority <i>foreign only</i>	\$75
Application for Certificate of Withdrawal <i>foreign only</i>	\$25
Articles of Correction <i>domestic and foreign</i>	\$10
Annual Report (effective January 1, 1998)	\$20
Application for Reinstatement following Administrative Dissolution	\$100
Designation of Registered Office and/or Agent <i>domestic and foreign</i>	\$5
Certificate of Existence (domestic) or Certificate of Authorization <i>foreign</i>	\$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

*domestic - a domestic or North Carolina corporation
foreign - a foreign or out of state corporation.*

Appendix: Incorporation Forms

Application to Reserve a Corporate 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 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.]*