

## Guide to Beneficial Ownership Information: Legal Entities and Legal Arrangements

The purpose of this country-specific guide is to provide assistance to investigators on the type of information that is available on the natural persons who control legal persons and arrangements, such as companies and trusts, or otherwise play an important role in a legal person and arrangement in the **United States**, and the conditions that need to be met to be able to access such information. For ease of reference, the Contents of the guide are listed below.

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## **I. Definitions and Company Formation Process**

### **1. What is the definition of legal ownership in the United States?**

In the U.S., legal ownership generally means having title to property based on the records of private or public bodies, or possession or control. In general, legal ownership is equivalent to full ownership, *i.e.*, the right to use, manage, enjoy, and sell the property, without any limitation. However, in cases where there is also a beneficial owner of the property, then legal ownership (also called nominal ownership) is limited to holding only legal title to the property, for the benefit of the beneficial owner. For example, in the case of securities, the legal owner is the person whose name appears in the shareholder register, who holds title for the benefit of the beneficial owner, and in the case of a trust, the trustee holds legal ownership of the trust property, for the benefit of the beneficiary.

### **2. What does “beneficial ownership” mean in the United States?**

Under implementing regulations<sup>1</sup> specifically for certain private banking accounts, the beneficial owner of an account is defined as “an individual who has a level of control over, or entitlement to, the funds or assets in the account that, as a practical matter, enables the individual, directly or indirectly, to control, manage or direct the account. The ability to fund the account or the entitlement to the funds of the account alone, however, without any corresponding authority to control, manage or direct the account (such as in the case of a minor child beneficiary), does not cause the individual to be a beneficial owner.”

### **3. How are legal entities (companies, partnerships, foundations, etc.) formed in the United States?**

Each of the 50 states (and the District of Columbia) has its own laws for the formation and governance of legal entities. The formation of U.S. legal entities is governed by state law. Information about the types and basic features, as well as the process for creation and for recording and obtaining information about legal entities, is available on the relevant websites of each state. See Annex I of this Guide for a state-by-state list of these websites.

This Guide will provide information on the following legal entities that are formed in the United States: corporation, limited liability company (LLC), limited partnerships (LPs), limited liability partnerships (LLPs), and limited liability limited partnerships (LLLPs). The detailed characteristics of each of these entities can be found in Section II of the Guide. Each of these types of legal entities is formed by filing the appropriate document with each state’s office of the Secretary of State or other designated filing office.

### **4. What is the role of Company Registries in the United States?**

In the U.S., the company registry is the Secretary of State (or other designated office) in each State. These offices are responsible for overseeing and administering the company formation process in each state, including the registration and filing of information that is required to create and maintain the types of legal entities permitted in each state. These offices also maintain the records and provide information to the public relating to these entities.

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<sup>1</sup> See 31 CFR § 1010.605 implementing section 312 of the USA PATRIOT Act.

## 5. How is basic information on legal entities obtained and recorded in the **United States**?

All legal or business entities created in the U.S. must be registered in a state's company registry (see **Annex II**). The actual mechanics of creating a corporation or LLC for example may vary slightly from state to state, but are generally very similar. The designated filing office of each state reviews each business entity filing to ensure that it meets the state's statutory requirements. The information listed below, which is required to be filed with the state filing office, is publically available.

For corporations, every state requires the filing of a corporate governance document (called the "articles of incorporation," "certificate of incorporation," or "charter") with the state filing office, together with the payment of a filing fee. This document, which is usually signed by its incorporators, constitutes proof of its incorporation and its form and existence, and includes some or all of the following, depending on the rules in that state:

- corporation's name;
- address of its registered office and name and address of its registered agent<sup>2</sup>;
- name and address of each incorporator or organizer;
- authorized shares;
- its purpose and, in some cases, its powers; and
- initial directors (*i.e.* directors at time of formation).

Some states may provide for additional information (see **Annex III** for the state-by-state list).

For limited liability companies (LLCs), as for corporations, the requirements also vary somewhat from state to state. Every state requires the filing of an organization document (generally called a "certificate of organization," "certificate of formation," or "articles of organization") which constitutes proof of its organization, form, and existence. This document, signed by the organizer, generally includes the following:

- name of the LLC;
- address of its registered office and name and address of its registered agent;
- whether the LLC is managed by its owners (who are called "members") or by persons selected by the owners (called "managers"); and
- any other matters that the members wish to include.

Other matters regarding the governance and operation of an LLC are generally set forth in a separate document sometimes called an "operating agreement" or "limited liability company agreement," which is not filed with the appropriate filing office but generally is maintained by the LLC itself. In addition, both corporations and LLCs are required to file periodic (usually annual) reports with the state. The information required by each state in those reports is set forth in Annex III.

A limited partnership (LP)<sup>3</sup> is formed by filing a certificate of limited partnership with the appropriate state filing office. The certificate generally includes the following:

- the name of the limited partnership;

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<sup>2</sup> In the United States, a registered agent is a business or individual designated to receive service of process when a business entity is a party in a legal action or summons. The registered agent for a business entity may be an individual member of the company, or a third party, such as the organization's lawyer or a service company.

<sup>3</sup> Section 201 of the Uniform Limited Partnership Act governs the formation of LPs; the current Act has been adopted by 19 states, although its predecessor was adopted in 49 states and contained the same requirements.



- the street and mailing address of the initial designated office and the name and street and mailing address of the initial agent for service of process;
- the name and the street and mailing address of each general partner;
- whether the limited partnership is a limited liability limited partnership; and
- any additional information required by that state.

A certificate of limited partnership may also contain any other matters but may not vary or otherwise affect the provisions of the Uniform Limited Partnership Act (or other applicable state law).

The certificate is reviewed by the appropriate filing office who will furnish a certificate of existence for a limited partnership upon payment of a fee.

An LP is also generally required to file a periodic (usually annual) report with the state<sup>4</sup> which typically includes the following information:

- the name of the limited partnership or foreign limited partnership;
- the street and mailing address of its designated office and the name and street and mailing address of its agent for service of process in this state;
- the street and mailing address of its principal office (in the case of a limited partnership); and
- the state or other jurisdiction under whose law the foreign limited partnership is formed (in the case of a foreign limited partnership).

A limited liability limited partnership (LLLP), which is a type of LP, is subject to the same formation and reporting requirements.

A general partnership (which is created by agreement among the partners rather than by a filing with a state) may become an LLP<sup>5</sup> by filing a statement of qualification with the state. The statement must contain the following:

- the name and street address of the partnership's chief executive office and, if different, the street address of an office in the state, if any;
- if the partnership does not have an office in this state, the name and street address of the partnership's agent for service of process<sup>6</sup>;
- a statement that the partnership elects to be an LLP; and
- a deferred effective date, if any.

There is also an annual report requirement<sup>7</sup> which typically includes the following information:

- the name of the LLP and the state or other jurisdiction under whose laws the foreign limited liability partnership is formed;
- the street address of the partnership's chief executive office and, if different, the street address of an office of the partnership in the state, if any; and
- if the partnership does not have an office in the state, the name and street address of the partnership's current agent for service of process.

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<sup>4</sup> Section 210, Uniform Limited Partnership Act.

<sup>5</sup> Section 1001, Uniform Partnership Act (UPA), adopted in all states except Louisiana.

<sup>6</sup> The agent of an LLP for service of process must be an individual who is a resident of the state or other person authorized to do business in the state.

<sup>7</sup> Section 1003 of the UPA.

**6. How is beneficial ownership information on legal entities obtained and recorded in the United States?**

Currently, there are no state or federal requirements for legal entities to disclose the identity of the beneficial owners at the time of creation. However, legal entities that have employees, operate a business, or are otherwise required to file with the Internal Revenue Service (IRS) are required to obtain an Employer Identification Number (EIN)<sup>8</sup>, and identify a so-called “responsible party.” This disclosure is also a requirement under the Bank Secrecy Act for a business entity to open certain types of U.S. bank account. The definition of “responsible party” largely tracks the definition of beneficial owner under the regulations for certain private banking accounts (see above). Thus, the vast majority of legal entities formed in the United States are required to disclose beneficial ownership information to the IRS for tax administration purposes. This information is only available to law enforcement for use in non-tax investigations with a court order<sup>9</sup>. A tax return or return information obtained via court order cannot be disclosed to foreign government officials, except for tax administration purposes pursuant to a treaty, convention, or information exchange agreement<sup>10</sup>.

Although not yet legally mandated except in certain circumstances (*e.g.* private banking), many financial institutions do gather beneficial ownership information for legal entities as part of their customer identification programs, which is intended to mitigate ML/TF risk when establishing business operation accounts and conducting on-off transactions on behalf of a legal entity. Such information can be compelled by law enforcement and foreign competent authorities can seek and obtain these financial records through mutual legal assistance requests.

**7. How are legal arrangements (express trusts and trust-like agreements) formed in the United States?**

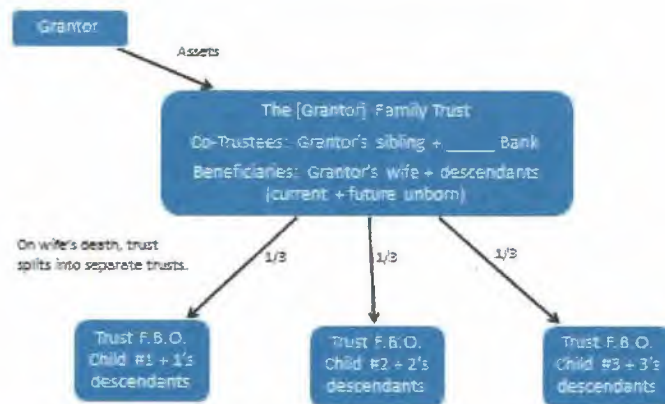
Unlike legal entities, a trust is a contractual arrangement between the person who provides the funds or other assets and specifies the terms (called the settlor or grantor) and the person with control over the funds or other assets (the trustee) for the benefit of those who benefit from the trust (the beneficiaries). In some situations the grantor, trustee, and beneficiary are all the same person. Because a trust is essentially a private contractual agreement between the settlor and the trustee (whether individual or corporate), the effect is that, unlike a corporation or LLC, there is no state registration requirement. Under some state laws, certain trusts may own or control other types of legal entities. Some business owners thus attempt to obscure ownership or control of a business enterprise, legitimate or illegal, by use of trusts as holding companies or intermediary entity.

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<sup>8</sup> Through completing IRS Form SS-4.

<sup>9</sup> 26 U.S.C. § 6103(i)

<sup>10</sup> 26 U.S.C. 6103(k)(4).



For each child's trust, on death of child + child's last surviving descendant, trust is distributed equally to the other two trusts (or all to the sole surviving trust). If none of grantor's descendants are living, balance in trust is distributed to 1 or more charities of trustee's choosing (or to charities named in trust instrument).

The figure illustrates one example of a typical family trust. Trustees can make discretionary distributions for the wife and descendants during the wife's life. Upon the wife's death, the trust separates into separate trusts for each child and that child's family. Because siblings are often in different circumstances (financial, geographic, priorities, etc.), splitting the trust in this fashion is often beneficial for all. The child's trust can be set up in different ways: the grantor may provide in the trust agreement that the child will get outright distributions of the trust principal in slugs (1/3 at age 25, 1/3 at age 30 and balance at 35, for example) or keep it in trust for life but giving the child more control or limited withdrawal rights as the child gets older.

In the United States, trusts generally are created either by a Last Will and Testament on death, or by a written declaration or trust agreement executed by the settlor during life. In each case, the trustee takes legal title to property for the purpose of protecting, managing, distributing, and/or conserving it for the benefit of the trust beneficiaries, in accordance with the terms of the trust and applicable state law. The beneficiaries are those who have been given a beneficial interest in the trust, although this interest frequently is not determinable. In one commonly used trust structure, the trustee may make distributions occasionally to one or more of the beneficiaries as the trustee may deem appropriate in the trustee's sole and absolute discretion. Thus, it is entirely possible that some beneficiaries might receive nothing from the trust. The creation, funding, and administration of trusts are matters of state (and not federal) law. Information concerning trustees, settlors, and beneficiaries of trusts that are subject to state law or federal income tax law is available.

In order to fulfil their fiduciary duties with regard to U.S. law, a trustee must know and maintain current information on the identity of any other trustee, of the settlor(s), and of all beneficiaries. A class of beneficiaries (such as the descendants of the grantor) will expand and contract as beneficiaries die and others are born. In addition, a trustee has an obligation to maintain adequate records, which is implicit in the duty to act with prudence<sup>11</sup> and the duty to report to beneficiaries<sup>12</sup>.

<sup>11</sup> Uniform Trust Code, s.804.

<sup>12</sup> Uniform Trust Code, s. 813.

All domestic trusts (with a few limited exceptions, such as a grantor trust using the grantor's Social Security number as its taxpayer identification number), and all foreign trusts that earn income that is effectively connected with a U.S. trade or business, or that otherwise are required to file a U.S. tax return, are required to obtain an EIN by filing an application with the IRS that identifies the trust, the trustee, and the trustee's address. This EIN must be provided to each bank, broker, or other entity when opening an account or purchasing property in the name of the trust.

#### **8. How is information on legal arrangements obtained and recorded in the United States?**

In order to fulfil its fiduciary duties, a trustee must know the identity of any other trustee, of the settlors and protector (if any), and of all beneficiaries. Inherent in a trustee's obligations is his or her duty of loyalty to the beneficiaries, which can only be discharged if the beneficiaries are known to the trustee<sup>13</sup>. Under state law, in order to properly administer a trust and discharge the trustee's fiduciary obligations, the trustee generally may be required to retain information regarding the settlor, trustee, and beneficiaries for at least several years after the termination of the trust, and is likely to be required to retain such information indefinitely.

Because trusts are essentially private contracts, information about beneficiaries of a trust is not publicly available or otherwise recorded in a state registry. U.S. law enforcement may be able to subpoena information relating to trusts from the trustee, a financial institution, a lawyer, or another source. Trust information can be shared with foreign counterparts pursuant to mutual legal assistance requests.

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<sup>13</sup> Restatement third, Trusts, s. 78, Uniform Trust Code, s. 802



## II. Types of Legal Entities

There are many types of legal entities able to be formed in the **United States**. This Guide will provide information on five commonly used entities: **1) Corporations; 2) Limited Liability Company (LLC); 3) Limited Partnership (LP); 4) Limited Liability Partnership (LLP); and 5) Limited Liability Limited Partnership (LLLP)**. In addition, **Annex I** provides a list of the different types of legal entities that can be found in each U.S. State.

Historically, corporations were the dominant form of legal entity in the United States. The corporation is a legal entity that is capitalized by stock contributions and whose owners' liability for its obligations is limited to the amount of their contributions. More recently, the limited liability company (LLC) has become increasingly popular in the United States. An LLC provides limited liability to its owners (who are called "members") and, like a partnership, is not taxed as an entity. Limited partnerships (LPs), limited liability partnerships (LLPs), and limited liability limited partnerships (LLLPs) are also legal entities that may be formed in the United States. The choice of legal entity involves a consideration of numerous factors, including legal liability, taxation, ease of administration, capital formation preferences of organizers and management flexibility. The following are general characteristics; these may vary depending on applicable state law.

### Corporation

Type of legal entity	Corporation	
What is the minimum number of natural persons required for formation?	1	
	Yes	No
Is there a requirement to register with the company registry?	X	
Is there a requirement to provide verification for identity of natural persons (shareholders, representatives of bodies corporate and beneficial owners)?		X
Is there a residency requirement for directors?		X
Are bearer shares/share warrants permitted?		X
Is a Trust and Company Service Provider required to form?		X
Is a registered agent in the jurisdiction of formation required?	X	
Is the entity required to hold financial account(s) in jurisdiction of formation?		X
Are tax filings required in the jurisdiction of formation (even if there are no direct tax liabilities)?	X	
Does the jurisdiction allow for nominee directors?		X
If so, are they required to disclose their status as nominee directors?		
If so, are the nominee directors required to obtain information on and/ or disclose the identity of natural person(s) on whose behalf they are acting?		
Does the jurisdiction allow for nominee shareholders?	X	
If so, are they required to disclose their status as nominee shareholders?		X
If so, are the nominee shareholders required to obtain information on and/ or disclose the identity of natural person(s) on whose behalf they are acting?		X



### Limited Liability Company (LLC)

Type of legal entity	Limited Liability Company	
What is the minimum number of natural persons required for formation?	1	
	Yes	No
Is there a requirement to register with the company registry?	X	
Is there a requirement to provide verification for identity of natural persons (shareholders, representatives of bodies corporate and beneficial owners)		X
Is there a residency requirement for directors?		X
Are bearer shares/share warrants permitted?		X
Is a Trust and Company Service Provider required to form?		X
Is a registered agent in the jurisdiction of formation required?	X	
Is the entity required to hold financial account(s) in jurisdiction of formation?		X
Are tax filings required in the jurisdiction of formation (even if there are no direct tax liabilities)?	X	
Does the jurisdiction allow for nominee directors?		X
If so, are they required to disclose their status as nominee directors?		
If so, are the nominee directors required to obtain information on and/ or disclose the identity of natural person(s) on whose behalf they are acting?		
Does the jurisdiction allow for nominee shareholders?	X	
If so, are they required to disclose their status as nominee shareholders?		X
If so, are the nominee shareholders required to obtain information on and/ or disclose the identity of natural person(s) on whose behalf they are acting?		X

### Limited Partnership (LP), Limited Liability Partnership (LLP) and Limited Liability Limited Partnership (LLLP)

Type of legal entity	Limited Partnership (LP), Limited Liability Partnership (LLP) and Limited Liability Limited Partnership (LLLP)	
What is the minimum number of natural persons required for formation?	2	
	Yes	No
Is there a requirement to register with the company registry?	X	
Is there a requirement to provide verification for identity of natural persons (shareholders, representatives of bodies corporate and beneficial owners)		X
Is there a residency requirement for directors?		X
Are bearer shares/share warrants permitted?		X
Is a Trust and Company Service Provider required to form?		X
Is a registered agent in the jurisdiction of formation required?	X	
Is the entity required to hold financial account(s) in jurisdiction of formation?		X
Are tax filings required in the jurisdiction of formation (even if there are no direct tax liabilities)?	X	
Does the jurisdiction allow for nominee directors?		X
If so, are they required to disclose their status as nominee directors?		
If so, are the nominee directors required to obtain information on and/ or disclose the identity of natural person(s) on whose behalf they are acting?		
Does the jurisdiction allow for nominee shareholders?	X	
If so, are they required to disclose their status as nominee shareholders?		X
If so, are the nominee shareholders required to obtain information on and/ or disclose the identity of natural person(s) on whose behalf they are acting?		X

### **III. How to Access Information**

This guide will address the ability to access information on entities formed in the **United States** available in 1) registries and 2) other channels.

#### **Registries**

Each U.S. state has a separate registry. Information on those registries can be found in **Annex II**

In general, the following information is publicly available online (free or for a nominal fee, with no log-in requirements):

1. Name of Legal Entity
2. Entity Number (if any)
3. Type of Legal Entity
4. Date of Incorporation
5. Current Status (active, etc.)
6. Principal Address of Business
7. Principal Purpose of Business
8. Registered Agent Information
9. Officer/Director Information
10. Memorandum
11. Articles of Incorporation
12. Application/Certification of Formation
13. Annual/Biennial Reports
14. Historical Document (example: past annual filings)

In general, the following information is not available online, but may be available through another form of public access (i.e. in person only or via a pre-registration requirement) or to law enforcement, through specific procedures listed in further detail below:

1. Shareholder/Member Information: law enforcement agencies would have to go through an administrative subpoena process to compel production.
2. Bank Account Information: DOJ/law enforcement agencies would have to get subpoena for records.
3. Payment Records: DOJ/law enforcement agencies would have to get subpoena for records.

#### **Registry update**

Generally, the information is updated at the time of filing of annual or biennial reports. States also have the authority to sanction persons who file false information with the company registry.

	Online Access (free or for nominal fee, no log-in requirements)	Other Public Access (available in person only or via pre-registration requirement)	Law Enforcement Access only	For Information/ documents accessible only by Law Enforcement, please describe how an investigator may access information
Name of Legal Entity	X			
Entity Number (if any)	X			
Type of Legal Entity	X			
Date of Incorporation	X			
Current Status (active, etc.)	X			
Principal Address of Business	X			
Principal Purpose of Business	X			
Registered Capital	X			For corporations only.
Registered Agent Information	X			
Officer/ Director Information (incl. power of representation)	X			
Shareholder/ Member Information			X	Not available to public. LEAs have to go through an administrative subpoena process to compel production.
Memorandum	X			
Articles of Incorporation	X			
Application/ Certificate of Formation	X			
Annual/ Biennial Reports	X			
Shareholder Register			X	Not available to public. States do not require this. LEAs can seek it from the company or registered agent. For shell companies this information is often not available.
Register of Charges	X			
Bank Account Information			X	DOJ/law enforcement agencies would have to get subpoena for records.
Payment Records			X	DOJ/law enforcement agencies would have to get subpoena for records.
Historical Documents (example: past annual filings)	X			



## Other Channels

The explanation below outlines the channels by which foreign authorities may obtain information on legal entities, legal arrangements, or relevant persons from different sources in the **United States**.

All formal legal assistance requests in criminal and forfeiture or confiscation matters are processed through the Department of Justice (DOJ) Office of International Affairs (OIA). OIA serves as the U.S. central authority for mutual legal assistance treaties (MLATs) and multilateral conventions to which the United States is party. OIA coordinates all incoming and outgoing requests for evidence, including records and testimony, as well as extradition requests. Requests for assistance in civil cases are transmitted by the DOJ Civil Division's Office of Foreign Litigation. Non-conviction based forfeiture and confiscation requests go to OIA, not the Civil Division.

The United States has more than 100 MLATs in force with countries around the globe. Under most MLATs, the United States can provide a wide array of assistance not prohibited by domestic law, including but not limited to: information exchange, evidence gathering, obtaining testimony, service of process, restraint and forfeiture of assets, transferring persons in custody for testimony or other purposes, executing searches and seizures, and investigative steps such as undercover investigations, controlled deliveries, and communication interception, etc. The United States is also a party to numerous international conventions that may be useful in financial investigations, including: the 1988 Vienna Convention, the Palermo Convention (UNTOC), the U.N. Convention Against Corruption (UNCAC), the Inter-American Convention on Mutual Legal Assistance in Criminal Matters, and the 1999 U.N. Convention for the Suppression of the Financing of Terrorism. The full range of MLA can be provided in accordance with the United States' international obligations under these conventions.

Pertaining to beneficial ownership and other relevant information held by TCSPs, financial institutions, and DNFBPs, the United States can seek the appointment of a commissioner by a federal district court. This commissioner, usually a government attorney, is authorized to use compulsory process to obtain information, testimony, and evidence on behalf of a country that has requested assistance, whether via MLAT request or letter rogatory. MLAT requests made pursuant to bilateral or multilateral instruments are the best method for obtaining *evidence* related to beneficial ownership, such as bank records or corporate formation documents. Such requests are necessary when compulsory process is required. However, before resorting to the formal MLAT process, the United States encourages foreign authorities to use police-to-police or other informal channels, especially if the information requested is intended to be used as *intelligence* in the course of investigation, not as *evidence* in court (at least initially).

U.S. officials welcome informal inquiries and can provide certain assistance before receiving a formal request for mutual legal assistance. The United States has numerous law enforcement agency and Department of Justice attachés posted abroad who can facilitate assistance in support of foreign investigations. Foreign investigators are advised to take advantage of the U.S. law enforcement personnel posted in their countries or regions. Law enforcement liaisons positioned in U.S. embassies around the globe can work with agents in the United States to uncover beneficial ownership information, or, at a minimum, help to target more formal requests (e.g. MLATs, financial intelligence unit requests). They can also discuss investigative techniques above and beyond obtaining records and testimony that might prove useful considering the unique circumstances of each case, such as surveillance, interviews, customs screenings, monitoring mail, or electronic communications intercepts.

Furthermore, the United States is an active member of CARIN, the Camden Asset Recovery Interagency Network, an informal network of contacts and a cooperative group concerned with all aspects of confiscating the proceeds of crime. CARIN consists of practitioners from 53 jurisdictions and 9 international organizations. CARIN requests are a useful tool, particularly to refine future MLA requests and to make initial inquiries into the beneficial ownership and asset holdings of investigative targets. The United States is also a member of the Egmont Group<sup>14</sup>, an association of 139 financial intelligence units (FIUs) from around the world that have agreed to share financial intelligence with one another in support of criminal or terrorism investigations. Through the Financial Crimes Enforcement Network (FinCEN, the United States' FIU), financial intelligence can be shared with a foreign counterpart FIU, and ultimately with law enforcement, in an Egmont member state. The available information may include bank account information, cross-border and currency transaction reports, suspicious transaction reports, reports of cash purchases, criminal information, and records that may be on file with a public registry, some of which may provide insight into beneficial ownership of legal entities.

In significant investigations, FinCEN may be able to search a vast swath of the U.S. financial system (22,000 financial institutions) for accounts or transactions of specified individuals, entities, and organizations engaged in, or reasonably suspected of engaging in, terrorist acts or money laundering activity. This process, known as a 314(a) request, can provide lead information within two weeks of FinCEN's query. Foreign law enforcement, through FinCEN, may use a 314(a) request after other investigative alternatives have been exhausted or are unavailable. Such requests through FinCEN can be made by a U.S. law enforcement agency on behalf of foreign investigators if the criteria for using 314(a) are met. The responses from U.S. financial institutions are either positive or negative, and follow-up in the form of subpoenas may be necessary to determine facts pertaining to beneficial ownership.

Sensitive issues can arise when information pertaining to beneficial ownership is sought from legal professionals. For example, subpoenas can be sent to lawyers when the U.S. is providing international assistance to another country, but the facts must be examined carefully and high-level approvals may be required from within the U.S. Department of Justice. In the United States, the attorney-client privilege protects from disclosure the confidential communications between attorney and client made for the purpose of furnishing or obtaining legal advice or assistance. The privilege can be overcome where it can be shown that the attorney in question was actively participating in the criminal activities of his client. Furthermore, where advice is sought from an attorney *but it is not legal advice* the privilege does not apply. Additionally, to the extent that an attorney acts as a nominee shareholder, trustee, settlor, a company director, or under a power of attorney to represent a company in its business affairs, the disclosure of information resulting from, and in relation to, such activity, cannot be declined on the grounds of attorney-client privilege.

Tax information obtained by the officers or employees of a Federal agency pursuant to a court order cannot be disclosed to foreign government officials<sup>15</sup>, except for tax administration purposes pursuant to a treaty, convention, or information exchange agreement<sup>16</sup>.

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<sup>14</sup> <http://www.egmontgroup.org>

<sup>15</sup> 26 U.S.C. § 6103(i)

<sup>16</sup> 26 U.S.C. § 6103(k)(4)

## Channels through which foreign authorities may obtain information

### Legal entities/ Relevant Individuals (directors, shareholders, managers, associates, family members, etc.)

	Information/ Intelligence Sharing Inquiry		Explanation	Mutual Legal Assistance Request		Explanation
	Yes <sup>17</sup>	No		Yes	No	
Interviews with relevant Individuals				X		
Records/ documents				X		

### Legal arrangements/ relevant individuals (trustees [nonprofessional], settlers, beneficiaries, protectors, etc.)

	Information/ Intelligence Sharing Inquiry		Explanation	Mutual Legal Assistance Request		Explanation
	Yes	No		Yes	No	
Interviews with relevant Individuals				X		
Records/document s				X		

### Financial Institutions

	Information/ Intelligence Sharing Inquiry		Explanation	Mutual Legal Assistance Request		Explanation
	Yes	No		Yes	No	
Interviews with personnel				X		
Accounts records/ documents				X		

### Trust and Company Service Providers

	Information/ Intelligence Sharing Inquiry		Explanation	Mutual Legal Assistance Request		Explanation
	Yes	No		Yes	No	
Interviews with personnel				X		
Accounts records/ documents				X		

<sup>17</sup> U.S. law enforcement agencies may be willing to interview U.S. persons in so-called “knock and talks” and persons may agree to speak with them. The U.S. can and has provided reports of such interviews to foreign authorities. However, when an agent doesn’t have a subpoena or search warrant in hand, the interviewee is only participating on a voluntary basis and may choose not to speak at all. Law enforcement has reported that persons are generally more amenable to this than banks, firms, or more “corporate” entities to which access is tightly controlled.



### Other Designated Non-Financial Businesses and Professions

	Information/ Intelligence Sharing Inquiry		Explanation	Mutual Legal Assistance Request		Explanation
	Yes	No		Yes	No	
Interviews with personnel				X		
Accounts records/ documents				X		

#### IV. Other Useful Sources of Information

Resource Name	Web Link
National Association of Secretaries of State (NASS)	<a href="http://www.nass.org/">http://www.nass.org/</a> <a href="http://www.nass.org/state-business-services/corporate-registration/">http://www.nass.org/state-business-services/corporate-registration/</a> <a href="http://www.nass.org/reports/surveys-a-reports/">http://www.nass.org/reports/surveys-a-reports/</a>
The NASS website contains useful information regarding the formation of legal entities in each of the states, with links to each relevant state website, as well as compilations of company information collected by each state.	
National Conference of Commissioners on Uniform State Law (NCCUSL)	<a href="http://www.uniformlaws.org/">http://www.uniformlaws.org/</a>
NCCUSL is a Commission composed of practicing attorneys, legislators and legal scholars representing all the states that drafts and promotes uniform laws for the states regarding subject areas, including legal entity formation and governance, where uniformity is desirable. Uniform Acts for many legal entities can be found on the website.	
Department of Justice-Office of International Affairs (OIA)	<a href="http://www.assetrecovery.org/kc/node/1e5197b0-c5ad-11dc-9f81-bb339da24883.0;jsessionid=1111D76573857AED6FCC034CE7094853">http://www.assetrecovery.org/kc/node/1e5197b0-c5ad-11dc-9f81-bb339da24883.0;jsessionid=1111D76573857AED6FCC034CE7094853</a>
Provides contact information and the core functions of the U.S. central authority for all criminal matters. Foreign law enforcement should contact their own central authority before contacting OIA directly.	
U.S. Asset Recovery Guide	<a href="http://www.state.gov/documents/organization/190690.pdf">http://www.state.gov/documents/organization/190690.pdf</a>
This guide presents practical information on how the U.S. can assist other countries in the recovery of assets—including assistance in asset tracing investigations, freezing, seizing, and the enforcement of foreign restraint and confiscation orders—and the specific steps that other countries can take to access this assistance and cooperation.	

## Annex I – Business Entities by U.S. State

<b>State</b>	<b>Types of Corporations that Can be Formed</b>	<b>URL</b>
Alabama	Domestic Business Corporation, Foreign Business Corporation, Limited Liability Company, Limited Partnership, Limited Liability Partnership, Limited Liability Limited Partnership, Professional Association.	<a href="http://sos.alabama.gov/downloads/corpForms.aspx">http://sos.alabama.gov/downloads/corpForms.aspx</a>
Alaska	Business Corporation, Professional Corporation, Non-Profit Corporation, Cooperative Corporation, Limited Liability Company, Limited Partnership, Religious Corporation, COOP Electric and Telephone	<a href="http://commerce.alaska.gov/dnn/cbpl/Corporations/CorpFormsFees.aspx">http://commerce.alaska.gov/dnn/cbpl/Corporations/CorpFormsFees.aspx</a>
Arizona	Corporation, LLC, Nonprofit Corporation, Limited Partnership (LP), Foreign Limited Partnership (FLP), Limited Liability Partnership (LLP), Foreign Limited Liability Partnership (FLLP), Limited Liability Limited Partnership (LLLLP)	<a href="http://www.azcc.gov/Divisions/Corporations/forms/formsindex.asp">http://www.azcc.gov/Divisions/Corporations/forms/formsindex.asp</a>
Arkansas	Domestic Corporation, Domestic Limited Liability Company, Domestic Limited Partnership, Domestic Limited Liability Partnership, Domestic Limited Liability Limited Partnership, Domestic Nonprofit Corporation, Domestic Benefit Corporation, General Partnership, Foreign Business Trust, Foreign Corporation, Foreign Limited Liability Company, Foreign Limited Partnership, Foreign Limited Liability Partnership, Foreign Limited Liability Limited Partnership, Foreign Nonprofit Corporation, Foreign Benefit Corporation	<a href="http://www.sos.arkansas.gov/BCS/Pages/feesFormsProcedures.aspx">http://www.sos.arkansas.gov/BCS/Pages/feesFormsProcedures.aspx</a>
California	Corporation, Limited Liability Company, Limited Partnership, General Partnership, Limited Liability Partnership, Sole Proprietorship	<a href="http://www.sos.ca.gov/business/be/starting-a-business.htm">http://www.sos.ca.gov/business/be/starting-a-business.htm</a>
Colorado	Limited Cooperative Associations (LCA), Limited Liability Companies (LLC), Limited Liability Limited Partnerships (LLLLP), Limited Liability Partnerships (LLP), Limited Partnerships (LP), Limited Partnership Associations (LPA), Nonprofit Corporations, Profit Corporations	<a href="http://www.sos.state.co.us/pubs/business/forms_main.html">http://www.sos.state.co.us/pubs/business/forms_main.html</a>
Connecticut	Limited liability company, corporation, limited liability partnership, limited partnership, Connecticut partnership, religious corporation or society, statutory trust	<a href="http://www.ct.gov/sots/cwp/view.asp?a=3177&amp;q=392124">http://www.ct.gov/sots/cwp/view.asp?a=3177&amp;q=392124</a>



<b>State</b>	<b>Types of Corporations that Can be Formed</b>	<b>URL</b>
Delaware	Sole Proprietorship, General Partnership 6 Del.C., §15-101, Limited Partnership 6 Del.C., §17-101, "C" Corporation 8 Del.C., Public Benefit Corporation 8 Del.C., Subchapter "S" Corporation 8 Del.C., Limited Liability Company 6 Del.C., §18-101, Limited Liability Partnership 6 Del.C., §17-214	<a href="http://revenue.delaware.gov/services/Business_Tax/business_structures_table.pdf">http://revenue.delaware.gov/services/Business_Tax/business_structures_table.pdf</a>
Florida	Florida S Corporation, Florida C Corporation, Florida Limited Liability Company, Florida DBA	<a href="http://www.stateofflorida.com/Portal/DesktopDefault.aspx?tabid=8">http://www.stateofflorida.com/Portal/DesktopDefault.aspx?tabid=8</a>
Georgia	Sole Proprietorship, General Partnership, Limited Partnership, Corporation, Limited Liability Company	<a href="http://sos.georgia.gov/corporations/legal_entity.pdf">http://sos.georgia.gov/corporations/legal_entity.pdf</a>
Hawaii	Sole Proprietorship, Partnership, Corporation, Sub S Corporation, Limited Liability Partnership, Limited Liability Company	<a href="http://hawaii.gov/dcca_Departmennt_of_Comerce_%26amp%3B_Consumir_Afairs_/bac/business_entity_comparison_chart.pdf">http://hawaii.gov/dcca_Departmennt_of_Comerce_%26amp%3B_Consumir_Afairs_/bac/business_entity_comparison_chart.pdf</a>
Idaho	Corporation, Limited Liability Company, Limited Liability Partnership, General Partnership, Limited Partnership, Unincorporated Nonprofit Association.	<a href="http://www.sos.idaho.gov/corp/corindex.htm">http://www.sos.idaho.gov/corp/corindex.htm</a>
Illinois	Sole Proprietor, Domestic or Foreign Corporation, Limited Liability Corporation, Limited Liability Partnership, Limited Partnership, Not-for-Profit Corporations.	<a href="http://www.illinois.gov/Business/Pages/registration.aspx">http://www.illinois.gov/Business/Pages/registration.aspx</a>
Indiana	Sole Proprietorship, General Partnership, Corporation, S-Corporation, Limited Liability Company, Nonprofit Corporation, Limited Partnership, Limited Liability Partnership	<a href="http://www.in.gov/ai/appfiles/sos-registration/entity.html">http://www.in.gov/ai/appfiles/sos-registration/entity.html</a>
Iowa	Cooperative Associations (497), Cooperative Corporations (501), Domestic Cooperative Associations (499), Domestic Cooperative Associations (501A), Domestic Limited Liability Companies (489), Domestic Limited Partnerships (488), Domestic Nonprofit Corporations (504), Domestic Professional Corporations (496C), Domestic Professional Limited Liability Companies (489), Domestic Profit Corporations (490), Foreign Cooperative Associations (499), Foreign Cooperative Associations (501A), Foreign Limited Liability Companies (489), Foreign Limited Partnerships (488), Foreign Nonprofit Corporations (504), Foreign Professional Corporations (496C), Foreign Professional Limited Liability Companies (489), Foreign	<a href="http://sos.iowa.gov/business/FormsAndFees.html">http://sos.iowa.gov/business/FormsAndFees.html</a>

<b>State</b>	<b>Types of Corporations that Can be Formed</b>	<b>URL</b>
	Profit Corporations (490), Limited Liability Partnerships (486A), Nonprofit Cooperative Associations (498), Unincorporated Nonprofit Associations (501B)	
Kansas	Kansas For-Profit Corporation, Foreign For-Profit Corporation, Domestic Professional Association, Kansas Not-For-Profit Corporations, Foreign Not-For-Profit Corporations, Kansas Limited Liability Company, Foreign Limited Liability Company, Kansas Professional Limited Liability Company, Foreign Series Limited Liability Company Application for Admission to Transact Business, Kansas Series Limited Liability Company Articles of Organization, Kansas Limited Liability Partnership, Foreign Limited Liability Partnership, Kansas Limited Partnership, Foreign Limited Partnership, General Partnership, Kansas Business Trust, Foreign Business Trust	<a href="http://www.sos.ks.gov/other/articles_of_formation.html">http://www.sos.ks.gov/other/articles_of_formation.html</a>
Kentucky	Sole Proprietorship, In State General Partnership, In State Limited Partnership, In State Limited Liability Company, In State Professional Limited Liability Company, In State Non-profit Limited Liability Company, In State Business Corporation, In State Professional Service Corporation, In State Non-profit Corporation, In State Business Trust, Out of State General Partnership, Out of State Limited Partnership, Out of State Limited Liability Company, Out of State Corporation, Out of State Business Trust.	<a href="http://onestop.ky.gov/start/Pages/structure.aspx">http://onestop.ky.gov/start/Pages/structure.aspx</a>
Louisiana	Louisiana Corporation, Louisiana Nonprofit, Louisiana Limited Liability Company, Louisiana Low-Profit Limited Liability Company, Louisiana Partnership, Foreign Corporation, Foreign Limited Liability Company, Foreign Partnership, Limited Liability Partnership.	<a href="http://www.sos.la.gov/BusinessServices/FileBusinessDocuments/GetFormsAndFeeSchedule/Pages/default.aspx">http://www.sos.la.gov/BusinessServices/FileBusinessDocuments/GetFormsAndFeeSchedule/Pages/default.aspx</a>
Maine	Business Corporations, Non-Profit Corporations, Limited Partnerships, Limited Liability Companies, Limited Liability Partnerships, General Partnerships, Cooperatives	<a href="http://www.maine.gov/sos/cec/corp/index.html">http://www.maine.gov/sos/cec/corp/index.html</a>
Maryland	Corporation, General Partnership, Limited Liability Partnership, Limited Partnership, Limited Liability Limited Partnership, Limited Liability Company, Foreign Limited Liability Company, Foreign Limited Liability Partnership, Foreign Limited Liability Limited Partnership, Foreign Limited Partnership, Joint Venture	<a href="http://www.oag.state.md.us/legalaspects.pdf">http://www.oag.state.md.us/legalaspects.pdf</a>

<b>State</b>	<b>Types of Corporations that Can be Formed</b>	<b>URL</b>
Massachusetts	Sole Proprietorship, Partnership, Corporation, S Corporation, Limited Liability Company, Limited Liability Partnership.	<a href="http://www.mass.gov/hed/business/start/choosing-an-entity-type.html">http://www.mass.gov/hed/business/start/choosing-an-entity-type.html</a>
Michigan	Corporation Forms, Limited Liability Company Forms, Limited Liability Partnership Forms, Limited Partnership Forms	<a href="http://www.michigan.gov/lara/0,4601,7-154-35299_61343_35413_36736---,00.html">http://www.michigan.gov/lara/0,4601,7-154-35299_61343_35413_36736---,00.html</a>
Minnesota	Assumed Names/Sole Proprietorships, Minnesota Business Corporations, Minnesota Nonprofit Corporations, Foreign Corporations, Limited Liability Companies, Limited Liability Partnership, Limited Partnerships	<a href="http://www.sos.state.mn.us/index.aspx?page=92">http://www.sos.state.mn.us/index.aspx?page=92</a>
Mississippi	Domestic and Foreign Corporations, Limited Liability Companies, Limited Partnerships, Limited Liability Partnerships, Non-Profits	<a href="http://www.sos.ms.gov/business_services_business_formation.aspx">http://www.sos.ms.gov/business_services_business_formation.aspx</a>
Missouri	General Missouri Business Corporation, Close Corporation, Foreign Corporation, Nonprofit Corporation, Professional corporation, Sole proprietorship, general partnership, limited partnership, Limited Liability Limited Partnership, Limited Liability Company.	<a href="http://www.sos.mo.gov/business/corporations/startBusiness.asp#entity">http://www.sos.mo.gov/business/corporations/startBusiness.asp#entity</a>
Montana	Assumed Business Name, Limited Partnerships (Domestic and foreign), Limited Liability Partnerships, Limited Liability Companies (Domestic, Domestic Series, Foreign, Foreign Series), For-profit Corporations (Domestic, Foreign), Nonprofit Corporations (Domestic, Foreign)	<a href="http://sos.mt.gov/business/Forms/index.asp#abn">http://sos.mt.gov/business/Forms/index.asp#abn</a>
Nebraska	Sole Proprietorship, Partnership, Corporation, Limited Liability Company	<a href="http://www.sos.ne.gov/business/corp_serv/businessstartups.html">http://www.sos.ne.gov/business/corp_serv/businessstartups.html</a>
Nevada	Sole Proprietor or General Partnership, Partnership, Corporation, Limited Liability Company, Business Trust.	<a href="http://nvsos.gov/index.aspx?page=4">http://nvsos.gov/index.aspx?page=4</a>
New Hampshire	Corporations, Limited Liability Companies, Limited Liability Partnerships, Conversions, Non Profits, Trade Names, Investment Trusts, Limited Partnerships	<a href="http://www.sos.nh.gov/corporate/Forms.html">http://www.sos.nh.gov/corporate/Forms.html</a>
New Jersey	Sole Proprietorship, Partnership, Corporation, Limited Liability Company	<a href="http://www.nj.gov/njbusiness/starting/basics/business_basics.shtml">http://www.nj.gov/njbusiness/starting/basics/business_basics.shtml</a>
New Mexico	For profit corporation (domestic and foreign), Non Profit Corporation (domestic and foreign), Limited Liability Company (domestic and foreign), Domestic Regular	<a href="http://www.sos.state.nm.us/Business_Services/Partner">http://www.sos.state.nm.us/Business_Services/Partner</a>



<b>State</b>	<b>Types of Corporations that Can be Formed</b>	<b>URL</b>
	Cooperative Association, Foreign Business Trust, Limited Liability Limited Partnership (Domestic and foreign), Limited Partnership, Limited Liability Partnership (domestic and foreign), general partnership	<a href="#">ships.aspx</a>
New York	Business Corporation, Not-for-Profit Corporation, Limited Liability Company, General Partnership, Limited Partnership, Sole Proprietorship	<a href="http://www.dos.ny.gov/corps/bcfaq.asp#busoper">http://www.dos.ny.gov/corps/bcfaq.asp#busoper</a>
North Carolina	Business Corporations, Nonprofit Corporations, Limited Liability Companies (LLC), Limited Partnerships, Limited Liability Partnerships, Professional Corporations, Professional LLCs, Unincorporated Nonprofit Association	<a href="http://www.secretary.state.nc.us/corporations/Forms.aspx?PItemId=5429744">http://www.secretary.state.nc.us/corporations/Forms.aspx?PItemId=5429744</a>
North Dakota	Sole Proprietorship, General Partnership, Limited Partnership, Foreign Limited Partnership, Limited Liability Partnership, Foreign Limited Liability Partnership, Foreign Limited Liability Limited Partnership, Professional Limited Liability Partnership, Foreign Professional Limited Liability Partnership, Limited Liability Company, Foreign Limited Liability Company, Farm Limited Liability Company, Foreign Limited Liability Company, Professional Limited Liability Company, Foreign Professional Limited Liability Company, Domestic Corporation, Foreign Corporation, Farm Corporation, Professional Corporation, Foreign Professional Corporation, Cooperative Association, Domestic Cooperative Association, Foreign Cooperative Association	<a href="http://www.nd.gov/sos/forms/pdf/business-entity-description.pdf">http://www.nd.gov/sos/forms/pdf/business-entity-description.pdf</a>
Ohio	Corporation, Professional Corporation, Nonprofit corporation, Limited Liability Company, Sole Proprietorship, General Partnership, Limited Partnership, Limited Liability Partnerships, Limited Liability Limited Partnerships	<a href="http://www.sos.state.oh.us/Businesses/BusinessInformation/starting.aspx">http://www.sos.state.oh.us/Businesses/BusinessInformation/starting.aspx</a>
Oklahoma	Domestic For Profit Corporation, Domestic For Profit Engineering and/or Architect Corporation, Domestic Not For Profit Corporation, Domestic Not For Profit Corporation Church, Domestic Limited Liability Company, Domestic Limited Liability Engineering and/or Achitect Company, Domestic Limited Liability Partnership, Domestic Limited Partnership, Domestic Limited Partnership Engineering and/or Achitect Company, Domestic Cooperative, Partnership, Foreign For Profit Corporation, Foreign For Profit Engineering and/or Architect Corporation, Foreign Not For Profit Corporation, Foreign Limited Liability Company, Foreign Limited Liability Engineering and/or Achitect Company, Foreign Limited Liability Partnership,	<a href="https://www.sos.ok.gov/corp/filing.aspx">https://www.sos.ok.gov/corp/filing.aspx</a>

<b>State</b>	<b>Types of Corporations that Can be Formed</b>	<b>URL</b>
	Foreign Limited Partnership, Foreign Limited Partnership Engineering and/or Architect Company, Foreign Not For Profit Cooperative.	
Oregon	Sole Proprietorship, Corporation, Nonprofit, Limited Liability Company, Limited Partnership, General Partnership, Limited Liability Partnership	<a href="http://www.filinginoregon.com/pages/business_registry/info_center/bus_resources/steps_starting/index.html">http://www.filinginoregon.com/pages/business_registry/info_center/bus_resources/steps_starting/index.html</a>
Pennsylvania	Fictitious Names, Pennsylvania Business Corporation, Pennsylvania Nonprofit Corporation, Pennsylvania Benefit Corporation, Foreign Business Corporation, Pennsylvania Limited Partnership, Foreign Limited Partnership, Pennsylvania Limited Liability Company, Foreign Limited Liability Company, Pennsylvania Limited Liability Partnership, Foreign Limited Liability Partnership.	<a href="http://www.portal.state.pa.us/portal/server.pt/community/corporations/12457/filing_guidelines/571876">http://www.portal.state.pa.us/portal/server.pt/community/corporations/12457/filing_guidelines/571876</a>
Rhode Island	Domestic Business Corporations, Foreign Business Corporations, Benefit Corporations, Domestic Limited Liability Company, Foreign Limited Liability Company, Low-Profit Limited Liability Company/"L3C", Domestic Non-Profit Corporations , Foreign Non-Profit Corporations, Domestic Limited Partnership, Foreign Limited Partnership, Domestic Registered Limited Liability Partnership, Foreign Notice Registered Limited Liability Partnership, Cooperative Forms	<a href="http://sos.ri.gov/business/filings/corporateforms/">http://sos.ri.gov/business/filings/corporateforms/</a>
South Carolina	Business Corporations, Statutory Close Corporations, Professional Corporations, Nonprofit Corporations, Limited Liability Companies, Limited Partnerships, Limited Liability Partnerships	<a href="http://www.sos.sc.gov/Business_Filings/Business_Filings - General Information">http://www.sos.sc.gov/Business_Filings/Business_Filings - General Information</a>
South Dakota	Business Corporations, Limited Liability Companies, Nonprofit Corporations, Limited Liability Partnerships, Limited Partnerships, Cooperatives, Business Trusts	<a href="http://sdsos.gov/content/viewcontent.aspx?cat=corporations&amp;pg=/corporations/corporations_forms.shtm">http://sdsos.gov/content/viewcontent.aspx?cat=corporations&amp;pg=/corporations/corporations_forms.shtm</a>
Tennessee	For-Profit Corporations, Nonprofit Corporations, Limited Partnerships, Limited Liability Companies, Limited Liability Partnerships, General Partnerships	<a href="http://www.tn.gov/sos/bus_svc/forms.htm">http://www.tn.gov/sos/bus_svc/forms.htm</a>
Texas	For-Profit Corporation, Nonprofit Corporation, Professional Corporation, Professional Association, Limited Liability Company, Professional Limited Liability Company, Limited Partnership, Unincorporated Nonprofit Association Summary	<a href="http://www.sos.state.tx.us/corp/forms_boc.shtml#benef">http://www.sos.state.tx.us/corp/forms_boc.shtml#benef</a>

<b>State</b>	<b>Types of Corporations that Can be Formed</b>	<b>URL</b>
Utah	Corporation, Nonprofit Corporation, Limited Liability Company (LLC), Sole Proprietorship, Limited Partnership (LP), Limited Liability Partnership (LLP), Business Trust.	<a href="http://www.utah.gov/business/starting/structure_starting.html">http://www.utah.gov/business/starting/structure_starting.html</a>
Vermont	Corporations, Foreign Registrations, General Partnership, Limited Liability Companies, Limited Liability Partnerships, Limited Partnerships	<a href="http://www.sec.state.vt.us/seek/keyword.htm">http://www.sec.state.vt.us/seek/keyword.htm</a>
Virginia	Business Trust, Corporation, General Partnership, Limited Liability Company, Limited Partnership, Benefit Corporation, Cooperative, Foreign Business Entity, Professional Corporation, Professional Limited Liability Company, Public Service Company, Registered Limited Liability Partnership, Registered Limited Liability Limited Partnership.	<a href="http://www.scc.virginia.gov/clk/busdef.aspx">http://www.scc.virginia.gov/clk/busdef.aspx</a>
Washington	Sole Proprietor, General Partnership, Limited Liability Company (LLC), Corporation, Limited Partnership (LP), Limited Liability Partnership (LLP), Nonprofit corporation, Charitable Solicitations Program, Charitable Trust Program	<a href="http://access.wa.gov/topics/business/startbusiness/determinestructure">http://access.wa.gov/topics/business/startbusiness/determinestructure</a>
West Virginia	Sole Proprietor, General Partnership, Limited Liability Company (LLC), Corporation, Limited Partnership (LP), Limited Liability Partnership (LLP), Voluntary Association, Business Trust, Unincorporated Non-Profit Association	<a href="http://www.sos.wv.gov/business-licensing/business/Pages/businessstructure.aspx">http://www.sos.wv.gov/business-licensing/business/Pages/businessstructure.aspx</a>
Wisconsin	Corporation (Business, Service, Statutory Close, Investment companies), Limited Partnership, Limited Liability Company, Limited Liability Partnership, Cooperative Association, Unincorporated Cooperative Associations, Common Law Trust	<a href="http://www.wdfl.org/corporations/Business_Entity_Types/default.htm">http://www.wdfl.org/corporations/Business_Entity_Types/default.htm</a>
Wyoming	Sole Proprietorship, General Partnership, Limited Partnership, Corporation, Close Corporation, Limited Liability Company, Close Limited Liability Supplement, Statutory Trust, Limited Liability Partnerships	<a href="http://soswy.state.wy.us/Forms/Publications/ChoiceIsYours.pdf">http://soswy.state.wy.us/Forms/Publications/ChoiceIsYours.pdf</a>



## Annex II – Company Registries by U.S. State

In the United States, the rules, procedures and documents for registration of legal entities differ from state to state. Some company information (e.g., name and address of the business, its registered agent, and its officers) is publicly available in any given state, and much of this information can be found in online databases managed by each state (see endnotes for hyperlinks to each state's online company search site). The chart below details the information that can be retrieved in each state's database. Note that in some states, filings (e.g., articles of incorporation, annual reports/registrations) can be viewed online free of charge, while in other states these documents are available for a fee.

<b>State</b>	<b>Online Availability?</b>	<b>Filed Document Availability (e.g., Articles of Formation)</b>	<b>Information Available in Online Registry</b>
Alabama	Yes <sup>i</sup>	Available for a fee	Entity Name, Entity ID Number, Entity Type, Principal Address, Principal Mailing Address, Status (e.g., exists), Place of Formation, Formation Date, Registered Agent Name, Registered Office Street Address, Registered Office Mailing Address, Nature of Business, Capital Authorized, Capital Paid In, Incorporator Name, Incorporator Street Address, Incorporator Mailing Address, Annual Reports to Alabama Department of Revenue, Transactions (e.g., documents submitted for major events such as mergers or name changes), List of Scanned Documents
Alaska	Yes <sup>ii</sup>	Free of charge (PDFs online)	Entity Name, Entity Type, Entity #, Status (e.g., good standing, voluntarily dissolved), Date Formed, Duration/Expiration of registration, Home State, Date Next Biennial Report Due, Entity Mailing Address, Entity Physical Address, Registered Agent Name, Registered Agent Mailing Address, Registered Agent Physical Address, List of Officials, List of Filed Documents
Arizona	Yes <sup>iii</sup>	Free of charge (PDFs online)	File Number, Corporation Name, Domestic Address, Statutory Agent Name, Statutory Agent Mailing/Physical Address, Statutory Agent Status, Corporation Type, Business Type, Incorporation Date, Corporate Life Period, Domicile, County, Approval Date, Original Publish Date, Status, Officer Name, Officer Title, Officer Address, Officer Date of Taking Office, Director Name, Director Title, Director Address, Director Date of Taking Office, List of Annual Reports Filed, Date Next Annual Report Due, Scanned Documents, Notices of Pending Administrative Dissolution, Administrative Dissolutions and Reinstatements, List of Documents Available in Microfilm (including location, date received, description)
Arkansas	Yes <sup>iv</sup>	Available for a fee	Corporation Name, Fictitious Names, Filing #, Filing Type (e.g., LLC), Filed under Act, Status (e.g., Good Standing) Principal Address, Registered Agent, Agent Address, Officers, Foreign Name (if applicable), Foreign Address (if applicable), State of Origin

<b>State</b>	<b>Online Availability?</b>	<b>Filed Document Availability (e.g., Articles of Formation)</b>	<b>Information Available in Online Registry</b>
California	Yes <sup>v</sup>	Available for a fee (via mail/in-person request)	Entity Name, Entity Number, Date Filed, Status, Jurisdiction, Entity Address, Agent for Service of Process, Agent Address
Colorado	Yes <sup>vi</sup>	Free of charge (PDFs online)	Name, Status, Formation date, ID number, Form (e.g., Foreign Corporation), Month of periodic report, Jurisdiction, Term of duration, Principal office street address, Principal office mailing address, Registered Agent Name, Registered Agent Street Address, Registered Agent Mailing Address, List of documents filed
Connecticut	Yes <sup>vii</sup>	Available for a fee	Business Name, Citizenship/State of Incorporation, Business ID, Year of Last Report Filed, Business Address, Business Type, Mailing Address, Business Status, Date Inc/Registration, Principal Name/Title, Principal Business Address, Principal Residence Address, Agent Name, Agent Business Address, Agent Residence Address, List of Business Filings
Delaware	Yes <sup>viii</sup>	Available for a fee	File Number, Incorporation Date, Entity Name, Entity Kind, Entity Type, Residency (domestic/foreign), State, Registered Agent Name, Registered Agent Address, Registered Agent Phone
Florida	Yes <sup>ix</sup>	Free of charge (PDFs online)	Entity Name, Document, FEI/EIN Number, Date Filed, State, Status, Principal Address, Mailing Address, Registered Agent Name & Address, Manager/Member Title & Name & Address, List of Annual Reports Filed, List of Documents Filed
Georgia	Yes <sup>x</sup>	Free of charge (PDFs online)	Business Name, Business Name History, Control No., Status, Entity Creation Date, Jurisdiction, Principal Office Address, Date Last Annual Registration Filed, Registered Agent Name, Registered Agent Office Address, Registered Agent County, List of Documents Filed
Hawaii	Yes <sup>xi</sup>	Available for a fee	Trade Name, File Number, Certificate Number, Status, Purpose, Category, Expiration Date, Registration Date, Mailing Address, Registrant, Agent Name, Agent Address, List of Documents Filed
Idaho	Yes <sup>xii</sup>	Free of charge (PDFs online)	Business Name, Business Address, Type of Business, Status, State of Origin, Date of Origination/Authorization, Current Registered Agent (Name, Address), Organizational ID/Filing Number, Number of Authorized Stock Shares, Date of Last Annual Report, Original Filing (i.e., articles of incorporation), Amendments, Annual Reports
Illinois	Yes <sup>xiii</sup>	Available for a fee	Entity Name, File Number, Status, Entity Type, Type of Corporation, Qualification Date, State, Agent Name, Agent Change Date, Agent Address, President Name & Address, Secretary Name & Address, Duration Date, Annual Report Filing Date

<b>State</b>	<b>Online Availability?</b>	<b>Filed Document Availability (e.g., Articles of Formation)</b>	<b>Information Available in Online Registry</b>
Indiana	Yes <sup>xiv</sup>	Free of charge (PDFs online)	Entity Legal Name, Entity Address, Control Number, Status, Entity Type, Entity Creation Date, Entity Date to Expire, Entity Inactive Date, Registered Agent (name, address, city, State, zip), Principals(name, address, city, State, zip - when provided), Transactions (i.e., documents filed), Corporate Reports
Iowa	Yes <sup>xv</sup>	Free of charge (PDFs online)	Business No., Legal Name, Status, Type, State of Incorporation, Expiration Date, Effective Date, Filing Date, Chapter (i.e., governing UCC section), Business Name History, Registered Agent Name & Address, Stock Information, Officer Information, List of Documents Filed
Kansas	Yes <sup>xvi</sup>	Free of charge (PDFs online)	Current Entity Name, Business Entity ID Number, Previous Names, Current Mailing Address, Business Entity Type, Date of Formation in Kansas, State of Organization, Current Status, Resident Agent, Registered Office, Annual Reports, List of Documents Filed
Kentucky	Yes <sup>xvii</sup>	Free of charge (some available as PDFs online, others as microfilm at specific locations)	Organization Number, Name, Profit or Non-Profit, Company Type, Status, Standing, State, File Date, Organization Date, Date of Last Annual Report, Principal Office Address, Registered Agent Name & Address, Current Officers, Individuals/Entities listed at time of formation, Documents available online, Documents available as microfilm, Assumed Names, Activity History (i.e., filings)
Louisiana	Yes <sup>xviii</sup>	Available for a fee	Business Name, Type, City, Status, Previous Names, Charter Number, Registration Date, Domicile Address, Mailing Address, Status, Date Last Report Filed, Registered Agent Name & Address, Registered Agent Appointment Date, Amendments on File
Maine	Yes <sup>xix</sup>	Available for a fee	Legal Name, Charter Number, Filing Type, Status, Filing Date, Expiration Date, Jurisdiction, Other Names, Clerk/Registered Agent Name & Address, List of Filings
Maryland	Yes <sup>xx</sup>	Free of charge (some PDFs online)	Principal Office (Current), Resident Agent (Current), Status, Good Standing?, Business Code, Date of Formation or Registration, State of Formation, Stock/Nonstock, Close/Not Close (depends on number of shareholders), List of personal property filings, List of other filings
Massachusetts	Yes <sup>xxi</sup>	Free of charge (PDFs online)	Exact name of corporation, Name changed from, Entity Type, Identification Number, Date of Registration in Massachusetts, Organized under the laws of (State, country, date), Principal office location, Registered Agent Name & Address, Officers and Directors (Name, Address, Expiration of Term), whether stock is publicly traded, total number of shares and par value (if any)
Michigan	Yes <sup>xxii</sup>	Free of charge (PDFs online)	ID Number, Entity Name, Type of Entity, Resident Agent, Registered Office Address, Mailing Address,



<b>State</b>	<b>Online Availability?</b>	<b>Filed Document Availability (e.g., Articles of Formation)</b>	<b>Information Available in Online Registry</b>
			Formed Under Act Number(s), Incorporation/Qualification Date, Jurisdiction of Origin, Number of Shares, Year of Most Recent Annual Report, Year of Most Recent Annual Report With Officers & Directors, Status, List of Documents/Filings
Minnesota	Yes <sup>xxiii</sup>	Available for a fee	Minnesota Business Name, Business Type, MN Statute, Home Jurisdiction, Filing Date, Status, Renewal Due Date, Registered Office Address, Registered Agent(s) Name & Address, Manager Name & Address, Principal Executive Office Address, Filing History
Mississippi	Yes <sup>xxiv</sup>	Free of charge (PDFs online)	Name History, Name, Name Type, Business ID, Status, Creation Date, State of Incorporation, Principal Office Address, Registered Agent Name, Registered Agent Office Address, Registered Agent Mailing Address, Filings
Missouri	Yes <sup>xxv</sup>	Free of charge (PDFs online)	Business Name History (Current Name, Previous Names, Charter Number, Status, Entity Creation Date, Expiration Date, Last Registration Report Filed Date, Registered Agent Name, Registered Agent Office Address, Registered Agent Mailing Address, Filings
Montana	Yes <sup>xxvi</sup>	Available for a fee	Name, ID #, Type, Jurisdiction State, Status, Status Reason, Qualification Date, Date of Incorporation, Last AR Filed, Inactive Date, Involuntary Intent, Diss/Widthr/Revoke, Principal Office Address, Term, Description, Purpose Code, Manner of Use, Registered Agent Name, Registered Agent Address
Nebraska	Yes <sup>xxvii</sup>	Available for a fee	Entity name, SOS Account Number, Principal Office Address, Registered Agent Name and Office Address, Nature of Business, Entity Type, Date Filed, Account Status, Officers (position, name, address)
Nevada	Yes <sup>xxviii</sup>	Available for a fee	Status, File Date, Type, Entity Number, Qualifying State, List of Officers Due Date, Managed By, Expiration Date, NV Business ID, Business License Expiration Date, Registered Agent Name and Address, Registered Agent Type, Registered Agent Jurisdiction, Registered Agent Status, Par Share Count, Capital Amount, Officers (title, name, address, status), list of actions/amendments (pdfs of documents not available)
New Hampshire	Yes <sup>xxix</sup>	Free of charge (some PDFs online)	Business Name History (current and past names), Business ID, Status, Entity Creation Date, Principal Office Address, Principal Mailing Address, Date Last Annual Report Filed, Registered Agent Name, Registered Agent Office Address, Registered Agent Mailing Address, Documents Filed
New Jersey	Yes <sup>xxx</sup>	Available for a fee	Business Name, Entity ID, City, Type, Original Filing Date, Filed Documents (available for a fee)

<b>State</b>	<b>Online Availability?</b>	<b>Filed Document Availability (e.g., Articles of Formation)</b>	<b>Information Available in Online Registry</b>
New Mexico	Yes <sup>xxxix</sup>	Contact Public Regulation Commission	Business Name, Type, New Mexico State Corporation Commission Number (NMSCC #), Status, Date of Incorporation, State of Incorporation, Fiscal Year Date, Annual Report Due Date, Mailing Address, Corporation Address, Agent Name and Address, Director Name(s), Officer Name(s) and Title(s), Instrument History (i.e., Filing History)
New York	Yes <sup>xxxix</sup>	Available for a fee (via written request)	Entity Name, Entity Status, DOS ID #, Initial DOS Filing Date, County, Jurisdiction, Entity Type, Current Entity Status, Entity Mailing Address, Officer Name(s) and Address(es), Registered Agent Name and Address, Number of Shares, Type of Stock, Dollar Value per Share, Entity Name History
North Carolina	Yes <sup>xxxix</sup>	Free of charge (PDFs online)	Corporation Name, SOSID #, Status, Citizenship, State of Incorporation, Duration, Annual Report Status, Registered Agent Name, Registered Agent Office Address, Registered Agent Mailing Address, Principal Office Physical Address, Principal Office Mailing Address, Officers (title, name, business address), Document Filings
North Dakota	Yes <sup>xxxix</sup>	Free of charge (PDFs of Annual Reports online)	Business Name, System ID, Type, Status, Original File Date, State of Origin, Phone, Nature of Business, Principal Office Address, Registered Agent Name and Address, Established Date, Latest Annual Report
Ohio	Yes <sup>xxxix</sup>		Entity Number, Business Name, Filing Type, Status, Original Filing Date, Expiry Date, Location (i.e., city), County, State, Agent/Registrant Name and Address, Agent/Registrant Status, Incorporator Name and Address, Share Information (Type, Par Value, Total), Filings
Oklahoma	Yes <sup>xxxix</sup>	Available for a fee	Filing Number, Name Type, Status, Corporation Type, Jurisdiction, Formation Date, Registered Agent Name, Registered Agent Effective Date, Registered Agent Address
Oregon	Yes <sup>xxxix</sup>	Free of charge (PDFs of some documents online)	Registry Number, Entity Type, Entity Status, Jurisdiction, Registry Date, Next Renewal Date, Entity Name, Foreign Name (if applicable), Type, Associated Names (i.e., name and address for registered agent, officers, principal office), Business Entity Name History, List of Documents Filed
Pennsylvania	Yes <sup>xxxix</sup>	Free of charge (PDFs of some documents online)	Business Name History, Entity Number, Status, Entity Creation Date, Registered Office Address, Mailing Address, Officers (names, title, address), Filing History
Rhode Island	Yes <sup>xxxix</sup>	Free of charge (PDFs online)	Corporation Name, Entity Type, Identification Number, Date of Incorporation in Rhode Island, Location of Principal Office, Mailing Address,  Registered Agent Name and Address, Officers and All Directors (Title, Name, Address), Total number of

<b>State</b>	<b>Online Availability?</b>	<b>Filed Document Availability (e.g., Articles of Formation)</b>	<b>Information Available in Online Registry</b>
			shares and par value of each class of stock, Business Purpose, Filings
South Carolina	Yes <sup>xi</sup>	Available for a fee	Business Name, Domestic/Foreign, Status, State of Incorporation/Organization, Registered Agent Name and Address, File Date, Effective Date, Dissolved Date, Filing History
South Dakota	Yes <sup>xlii</sup>	Free of charge (PDFs online)	Business Name, Corporate ID, Incorporation/Qualification Date, Home State, Status, Last Annual Report, Corporation Type, Stock Info (number and value of shares), Registered Agent Name & Address, Officers (title, name, address), List of documents filed
Tennessee	Yes <sup>xliii</sup>	Available for a fee	Business Name, Status, Initial Filing Date, Formed in (State), Delayed Effective Date, Fiscal Year Close, Annual Report Due Date, Term of Duration, Inactive Date (if applicable), Principal Office Address, Mailing Address, Annual Report Exemption (Y/N), Obligated Member Entity (Y/N), # Shares of Stock, Name History, Registered Agent Name and Address, Filing History
Texas	Yes <sup>xliiii</sup>	Available for a fee (via online system; fees also charged for document searches)	Texas business filings are searchable through the SOSDirect online system, access to which requires users to set up an online account. Each search costs \$1.00, and copies of documents are available for a fee.
Utah	Yes <sup>xliv</sup>	Available for a fee	Entity Name, Entity Number, Company Type, Address, State of Origin, Registered Agent Name and Address, Status, Status Renewal Date,  Status Description (e.g., Good Standing), Employment Verification (i.e., status of registration with "Verify Utah" documented employment registry), Original Registration Date, Last Registration Renewal Date, NAICS Code, List of Filings
Vermont	Yes <sup>xlv</sup>	Documents not listed online. Contact Secretary of State.	Corporation Name, Corporation Status, File Number, Type, Incorporation Date, State of Incorporation, Fiscal Month End, Registered Agent Name and Address, Officers (title, name), Principal Street Address, Date of Last Annual Report
Virginia	Yes <sup>xlvi</sup>	Free of charge (PDFs online)	Business Entity Name, SCC ID#, Entity Type, Jurisdiction of Formation, Date of Formation/Registration, Status, Shares Authorized, Principal Office Address, Registered Agent/Registered Office Name, Filing History
Washington	Yes <sup>xlvii</sup>	Available for a fee	Unified Business Identifier (UBI) Number, Category, Active/Inactive, State of Incorporation, WA Filing Date, Filing Expiration Date, Inactive Date (if applicable), Duration, Registered Agent Name and Address



<b>State</b>	<b>Online Availability?</b>	<b>Filed Document Availability (e.g., Articles of Formation)</b>	<b>Information Available in Online Registry</b>
West Virginia	Yes <sup>xlvi</sup>	Available for a fee (via online system <sup>xlix</sup> )	Business Organization Name, Organization Type, Effective Date, Filing Date, Charter, Class, Termination Date (if applicable), Termination Reason (if applicable), Business Purpose, Charter County, Charter State, At Will Term, At Will Term Years, Authorized Shares, Capital Stock, Excess Acres, Member Managed, Par Value, Notice of Process Address, Principal Office Address, Officers (name, address), List of Amendment Filings
Wisconsin	Yes <sup>l</sup>	Available for a fee	Business Entity Name, Entity ID, Registered Effective Date, Period of Existence, Status, Status Date, Entity Type, Annual Report Requirements, Registered Agent Name and Address, Principal Office Address, List of Filings (Annual Reports, Certificates of Newly-elected Officers/Directors)
Wyoming	Yes <sup>li</sup>	Free of charge (submit requests by email or fax)	Business Entity Name, Filing Number, Type, Fictitious Name, Formed in (State), Term of Duration, Purpose, Status, Standing – Tax, Standing – RA, Standing – Other, Initial Filing, Principal Office Address, Mailing Address, Registered Agent Name and Address, Latest Annual Report Year, Annual Report Exemptions, License Tax Payment Status, # Preferred Shares, Preferred Share Par Value, # Common Shares, Common Share Par Value, List of Filings

<sup>i</sup> <http://www.sos.alabama.gov/vb/inquiry/inquiry.aspx?area=Business%20Entity>

<sup>ii</sup> <http://commerce.alaska.gov/CBP/Main/CBPLSearch.aspx?mode=Corp>

<sup>iii</sup> <http://starpas.azcc.gov/scripts/cgiip.exe/WService=wsbroker1/main.p>

<sup>iv</sup> [http://www.sos.arkansas.gov/corps/search\\_all.php](http://www.sos.arkansas.gov/corps/search_all.php)

<sup>v</sup> <http://kepler.sos.ca.gov/>

<sup>vi</sup> <http://www.sos.state.co.us/biz/BusinessEntityCriteriaExt.do?resetTransTyp=Y>

<sup>vii</sup> <http://www.concord-sots.ct.gov/CONCORD/online?sn=PublicInquiry&eid=9740>

<sup>viii</sup> <https://delecorp.delaware.gov/tin/GINameSearch.jsp>

<sup>ix</sup> <http://search.sunbiz.org/Inquiry/CorporationSearch/ByName>

<sup>x</sup> <http://soskb.sos.state.ga.us/corp/soskb/csearch.asp>

<sup>xi</sup> [http://hbe.ehawaii.gov/documents/search.html?mobile=N&site\\_preference=normal](http://hbe.ehawaii.gov/documents/search.html?mobile=N&site_preference=normal)

<sup>xii</sup> <http://www.accessidahoe.org/public/sos/corp/search.html?ScriptForm.startstep=crit>

<sup>xiii</sup> [http://www.cyberdriveillinois.com/departments/business\\_services/corp.html](http://www.cyberdriveillinois.com/departments/business_services/corp.html)

<sup>xiv</sup> [https://secure.in.gov/sos/online\\_corps/name\\_search.aspx](https://secure.in.gov/sos/online_corps/name_search.aspx)

<sup>xv</sup> [https://sos.iowa.gov/search/business/\(S!si45qf5sibztay04ctuy\)\)/search.aspx](https://sos.iowa.gov/search/business/(S!si45qf5sibztay04ctuy))/search.aspx)

<sup>xvi</sup> <https://www.kansas.gov/bess/flow/main?execution=e1s1>

<sup>xvii</sup> <https://app.sos.ky.gov/ftsearch/>

<sup>xviii</sup> <http://www.sos.la.gov/tabid/819/default.aspx>

<sup>xix</sup> <https://icrs.informe.org/nei-sos-icrs/ICRS?MainPage=x>

<sup>xx</sup> [http://sdatcert3.resiusa.org/ucc-charter/CharterSearch\\_f.aspx](http://sdatcert3.resiusa.org/ucc-charter/CharterSearch_f.aspx)

<sup>xxi</sup> <http://corp.sec.state.ma.us/corp/corpcorpsearch/corpcorpsearchinput.asp>

<sup>xxii</sup> [http://www.dleg.state.mi.us/bcs\\_corp/sr\\_corp.asp](http://www.dleg.state.mi.us/bcs_corp/sr_corp.asp)

<sup>xxiii</sup> <http://mbisportal.sos.state.mn.us/>

<sup>xxiv</sup> [http://www.sos.ms.gov/business\\_services\\_business\\_formation2.aspx](http://www.sos.ms.gov/business_services_business_formation2.aspx)

<sup>xxv</sup> <https://www.sos.mo.gov/BusinessEntity/soskb/csearch.asp>

<sup>xxvi</sup> <https://app.mt.gov/bes/>

<sup>xxvii</sup> <https://www.nebraska.gov/sos/corp/corpcorpsearch.cgi?nav=search>

<sup>xxviii</sup> <http://nvsos.gov/sosentitysearch/>

<sup>xxix</sup> <https://www.sos.nh.gov/corporate/soskb/csearch.asp>

<sup>xxx</sup> <https://www.njportal.com/DOR/businessrecords/>

<sup>xxxi</sup> <https://efile.prc.newmexico.gov/Efile/Corplookup/Lookdn.aspx>

<sup>xxxii</sup> [http://www.dos.ny.gov/corps/bus\\_entity\\_search.html](http://www.dos.ny.gov/corps/bus_entity_search.html)

<sup>xxxiii</sup> <http://www.secretary.state.nc.us/corporations/csearch.aspx>

<sup>xxxiv</sup> <https://apps.nd.gov/sc/busnsrch/busnSearch.htm?results=false>

<sup>xxxv</sup> [http://www2.sos.state.oh.us/pls/bsqry/f?p=100:1:0::NO:1:P1\\_TYPE:NAME](http://www2.sos.state.oh.us/pls/bsqry/f?p=100:1:0::NO:1:P1_TYPE:NAME)

<sup>xxxvi</sup> <https://www.sos.ok.gov/corp/>

<sup>xxxvii</sup> [http://egov.sos.state.or.us/br/pkg\\_web\\_name\\_srch\\_inq.login](http://egov.sos.state.or.us/br/pkg_web_name_srch_inq.login)

<sup>xxxviii</sup> <https://www.corporations.state.pa.us/corp/soskb/csearch.asp?corpsNav=1>

<sup>xxxix</sup> <http://ucc.state.ri.us/CorpSearch/CorpSearchInput.asp>

<sup>xl</sup> <http://www.sos.sc.gov/Search%20Business%20Filings>

<sup>xli</sup> <http://sdsos.gov/business/search.aspx>

<sup>xlii</sup> <https://tnbear.tn.gov/ECommerce/FilingSearch.aspx>

<sup>xliii</sup> <https://direct.sos.state.tx.us/acct/acct-login.asp>

<sup>xliv</sup> <https://secure.utah.gov/bes/>

<sup>xlv</sup> <http://corps.sec.state.vt.us/corpbrow.aspx>

<sup>xlvi</sup> <https://sccefile.scc.virginia.gov/Find/Business>

<sup>xlvii</sup> [http://www.sos.wa.gov/corps/corps\\_search.aspx](http://www.sos.wa.gov/corps/corps_search.aspx)

<sup>xlviii</sup> <http://apps.sos.wv.gov/business/corporations/>

<sup>xlix</sup> <http://apps.sos.wv.gov/ecommm/>

<sup>i</sup> <https://www.wdfl.org/apps/CorpSearch/Search.aspx?>

<sup>li</sup> <https://wyobiz.wy.gov/Business/FilingSearch.aspx>



## **Summary of NASS Review of Key Business Entity Information Collected by States**

The documents included in this portfolio provide an overview of key information collected by states during the entity formation process and in annual/periodic reports. Document 1 identifies which states collect the following types of information from corporations and limited liability companies (LLCs) through formation documents: the address of its principal office; name, address, and signature of the registered agent; name, address, and signature of incorporators; name and address of officers and directors (corporations); name and address of managers and/or members (LLCs); and information on entity ownership/control. Document 2 identifies which states collect the following types of information from corporation and LLCs through periodic reports: name and address of officers and directors (corporations); name and address of managers and/or members (LLCs); and information on entity ownership/control.

The information in these documents is based on a NASS review of entity formation documents, periodic reports, and relevant state statutes and rules. The documents do not provide an exhaustive list of the information states collect from entities during the formation and reporting process. The information is for general informational purposes. The policies and procedures underlying the information in these worksheets can be complex. Relevant terminology and definitions can vary from state-to-state. A detailed description of state entity formation and reporting policies and procedures is beyond the scope of these Worksheets. Individuals should consult their state business services office or seek legal guidance for assistance in understanding and complying with state laws and policies pertaining to business entity formation and reporting requirements.

### **Summary of Document 1: Key Information Collected During Formation**

#### Principal Office Address

Twenty-three states collect the principal office address (or similar address) from corporations during the formation process. Thirty-one states and the District of Columbia collect the principal office address (or similar address) from LLCs.

#### Registered Agent Information

Forty-nine states and DC collect the name and address of the registered agent from corporations and LLCs (street address is required). Twelve states and DC collect the signature of the registered agent from corporations and LLCs.

#### Incorporator Information

Forty-nine states and DC collect the name of the incorporator(s) (or similar individuals) from corporations. Forty-one states and DC collect the name of the organizer(s) (or similar individuals) from LLCs. Forty-four states and DC collect the address of the incorporators (or similar individuals) from corporations. Twenty-eight states and DC collect the address of the incorporators (or similar individuals) from LLCs. Forty-seven states and DC collect the signatures of the incorporators (or similar individuals) from corporations. Forty-six states and DC collect the signatures of the incorporators (or similar individuals) from LLCs.

#### Contact/Filer Information

Twenty-one states collect contact information for the filer of corporate formation documents or a corporation contact person. Twenty states collect contact information for the filer of LLC formation documents or a LLC contact person. Note: in most states this information is for purposes of returning a copy of the entity filing or for resolving questions with the filing.

#### Directors/Officers/Manager/Member Information

Seventeen states and DC collect the names and addresses of officers and/or directors (or persons with similar authority) from corporations. Twenty states collect the names and addresses of managers or members from LLCs. Note: formation documents in several states specify that this information is optional.





#### Ownership Information

Three states collect some form of entity ownership or control information from LLCs.

#### **Summary of Document 2: Key Information Collected in Periodic Reports**

##### Office Address

Thirty-nine states and DC collect the principal office address (or similar address) from corporations in periodic reports. Twenty-nine state and DC collect the principal office address (or similar address) from LLCs.

##### Directors/Officers Information

Forty-five states and DC collect the names and addresses of officers and/or directors (or persons with similar authority) in corporate periodic reports. Thirty-two states and DC collect the names of LLC managers or members (or persons with similar authority) in LLC periodic reports.

##### Ownership Information

Three states collect some form of entity ownership or control information in corporate periodic reports. Two states collect some form of entity ownership or control information in LLC periodic reports.



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<b>ALABAMA</b>	
Principal Office Address	C & LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C (director, officer, or incorporator); LLC (member, organizer, or attorney in fact)
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	Directors names and addresses
LLC Managers/Managing Members - Names/Addresses	Managers names and addresses if manager managed
Ownership/Control Information	
<b>ALASKA</b>	
Principal Office Address	
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	C & LLC (contact person name, address, phone, email)
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	C (Alien affiliate name & address)
<b>ARIZONA</b>	
Principal Office Address	C & LLC (known place of business)
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	Directors names and addresses
LLC Managers/Managing Members - Names/Addresses	Managers names and addresses if manager managed, members names and addresses if member managed
Ownership/Control Information	LLC (If manager managed name & address of each member that owns more than 20% of profits)
<b>ARKANSAS</b>	
Principal Office Address	LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C (authorizing officer) & LLC (person forming entity)
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	C (authorizing officer); LLC (person forming entity)
Contact/Filer Information	

Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
CALIFORNIA	
Principal Office Address	C & LLC (corporate/llc address)
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
COLORADO	
Principal Office Address	C & LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	
Contact/Filer Information	C & LLC (filer name and address)
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
CONNECTICUT	
Principal Office Address	LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	C & LLC
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	At least one member or manager name and address
Ownership/Control Information	
DELAWARE	
Principal Office Address	
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C; LLC (authorized person)
Incorporator/Organizer - Address	



Incorporator/Organizer - Signature	C; LLC (authorized person)
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
DISTRICT OF COLUMBIA	
Principal Office Address	LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	C & LLC
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	Directors Names Optional
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
FLORIDA	
Principal Office Address	C & LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	C & LLC
Incorporator/Organizer - Name	C & LLC (authorized person)
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	C & LLC (authorized person)
Contact/Filer Information	C & LLC (contact person name, address, phone, email)
Corporate Officer/Directors - Name/Address	Officers and directors names and addresses optional
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	LLC (Names and addresses of persons authorized to manage and control the entity optional)
GEORGIA	
Principal Office Address	C & LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C (incorporator or attorney in fact); LLC (member, manager, organizer, or attorney in fact)
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	Managers names and addresses optional
Ownership/Control Information	
HAWAII	
Principal Office Address	C & LLC
Agent - Name	C & LLC

Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	Managers names and addresses if manager managed; members names and addresses if member managed
Ownership/Control Information	
IDAHO	
Principal Office Address	C (corporation mailing address); LLC (designated office)
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	C; LLC (member, manager, or authorized person)
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	At least one member or manager name and address
Ownership/Control Information	
ILLINOIS	
Principal Office Address	LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	Directors names and addresses optional
LLC Managers/Managing Members - Names/Addresses	Managers names and addresses if manager managed; members names and addresses if member managed
Ownership/Control Information	
INDIANA	
Principal Office Address	C & LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	C
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	

IOWA	
Principal Office Address	
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
KANSAS	
Principal Office Address	C & LLC (mailing address)
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	Directors names and addresses
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
KENTUCKY	
Principal Office Address	C & LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	C; LLC
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	Directors names and addresses
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
LOUISIANA	
Principal Office Address	
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	C & LLC (notarized)
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC (notarized)
Contact/Filer Information	C & LLC (filer name, phone, email)
Corporate Officer/Directors - Name/Address	Directors names and addresses

LLC Managers/Managing Members - Names/Addresses	Managers or members names and addresses
Ownership/Control Information	
MAINE	
Principal Office Address	
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C; LLC (authorized person)
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	C; LLC (authorized person)
Contact/Filer Information	C & LLC (contact name, phone, email)
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
MARYLAND	
Principal Office Address	C; LLC ( llc address)
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	C & LLC
Incorporator/Organizer - Name	
Incorporator/Organizer - Address	
Incorporator/Organizer - Signature	C; LLC (authorized person)
Contact/Filer Information	C (filer name and address); LLC (filer address)
Corporate Officer/Directors - Name/Address	Directors names
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
MASSACHUSETTS	
Principal Office Address	C (principal office address and address where records of corporation are kept); LLC (address where records will be maintained)
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	C & LLC
Incorporator/Organizer - Name	C
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	C; LLC (authorized person)
Contact/Filer Information	C (contact phone and email)
Corporate Officer/Directors - Name/Address	Directors, president, treasurer and secretary names and addresses
LLC Managers/Managing Members - Names/Addresses	Managers names and addresses and names and addresses of persons authorized to execute documents
Ownership/Control Information	
MICHIGAN	
Principal Office Address	
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	



Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	C & LLC (preparer's name and phone)
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
MINNESOTA	
Principal Office Address	
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	C & LLC (contact name, phone, email)
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
MISSISSIPPI	
Principal Office Address	
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC (member, manager, or organizer)
Incorporator/Organizer - Address	C & LLC (member, manager, or organizer)
Incorporator/Organizer - Signature	C & LLC (member, manager, or organizer)
Contact/Filer Information	C & LLC (business email)
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
MISSOURI	
Principal Office Address	
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	C & LLC (contact name and address)
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
MONTANA	
Principal Office Address	LLC
Agent - Name	C & LLC

Agent - Address	C & LLC
Agent - Signature	C & LLC
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	Managers or members names and addresses
Ownership/Control Information	
<b>NEBRASKA</b>	
Principal Office Address	
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
<b>NEVADA</b>	
Principal Office Address	
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	C & LLC
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	C & LLC (contact name and phone)
Corporate Officer/Directors - Name/Address	Directors/trustees names and addresses
LLC Managers/Managing Members - Names/Addresses	Manager or managing members names and addresses
Ownership/Control Information	
<b>NEW HAMPSHIRE</b>	
Principal Office Address	
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	C (manager or member)
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	Member or manager name and signature
Ownership/Control Information	
<b>NEW JERSEY</b>	

Principal Office Address	C & LLC (main business address)
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	Directors names and addresses
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
NEW MEXICO	
Principal Office Address	LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	LLC
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	Directors names and addresses
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
NEW YORK	
Principal Office Address	
Agent - Name	
Agent - Address	
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	C & LLC (filer name and address)
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
NORTH CAROLINA	
Principal Office Address	C & LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C; LLC (member or organizer)
Incorporator/Organizer - Address	C; LLC (member or organizer)
Incorporator/Organizer - Signature	C; LLC (member, organizer, or representative)
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	

<b>NORTH DAKOTA</b>	
Principal Office Address	C & LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	C & LLC (contact name, phone, email)
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
<b>OHIO</b>	
Principal Office Address	C
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	C & LLC
Incorporator/Organizer - Name	C; LLC (member, manager, or representative)
Incorporator/Organizer - Address	
Incorporator/Organizer - Signature	C; LLC (member, manager, or representative)
Contact/Filer Information	C & LLC (contact name, address, phone, email)
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
<b>OKLAHOMA</b>	
Principal Office Address	LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	C; LLC (person who may or may not be member)
Contact/Filer Information	C & LLC (contact email)
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
<b>OREGON</b>	
Principal Office Address	
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C; LLC (authorized signer)
Contact/Filer Information	C & LLC (contact name and phone)
Corporate Officer/Directors - Name/Address	



LLC Managers/Managing Members - Names/Addresses	Member and manager names and addresses optional
Ownership/Control Information	
PENNSYLVANIA	
Principal Office Address	
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	C & LLC (contact name and address)
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
RHODE ISLAND	
Principal Office Address	LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C; LLC (authorized person)
Incorporator/Organizer - Address	C; LLC (authorized person)
Incorporator/Organizer - Signature	C; LLC (authorized person)
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	Managers names and addresses if manager managed
Ownership/Control Information	
SOUTH CAROLINA	
Principal Office Address	LLC (designated office)
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	C
Incorporator/Organizer - Name	C (and attorney); LLC
Incorporator/Organizer - Address	C (and attorney); LLC
Incorporator/Organizer - Signature	C (and attorney); LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	Managers names and addresses if manager managed
Ownership/Control Information	
SOUTH DAKOTA	
Principal Office Address	C; LLC (designated office)
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C (authorized officer or incorporator); LLC

Contact/Filer Information	
Corporate Officer/Directors - Name/Address	Directors names and addresses optional
LLC Managers/Managing Members - Names/Addresses	Managers names and addresses if manager managed
Ownership/Control Information	
TENNESSEE	
Principal Office Address	C & LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	C & LLC (person executing document)
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
TEXAS	
Principal Office Address	
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	Directors names and addresses
LLC Managers/Managing Members - Names/Addresses	Managers names and addresses if manager managed, members names and addresses if member managed
Ownership/Control Information	
UTAH	
Principal Office Address	C & LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	Officers and directors names and addresses
LLC Managers/Managing Members - Names/Addresses	Members or managers names and addresses optional
Ownership/Control Information	
VERMONT	
Principal Office Address	C & LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	

Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	Directors names and addresses
LLC Managers/Managing Members - Names/Addresses	Managers names and addresses if manager managed, members names and addresses if member managed
Ownership/Control Information	
VIRGINIA	
Principal Office Address	LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	Directors names and addresses
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
WASHINGTON	
Principal Office Address	LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	C & LLC
Incorporator/Organizer - Name	C; LLC (executor)
Incorporator/Organizer - Address	C; LLC (executor)
Incorporator/Organizer - Signature	C; LLC (executor)
Contact/Filer Information	
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
WEST VIRGINIA	
Principal Office Address	C & LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	C & LLC (contact name and phone)
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	Managers names and addresses if manager managed, members names and addresses if member managed
Ownership/Control Information	
WISCONSIN	
Principal Office Address	

Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	C & LLC (name of person who drafted document)
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	
WYOMING	
Principal Office Address	C & LLC
Agent - Name	C & LLC
Agent - Address	C & LLC
Agent - Signature	C & LLC
Incorporator/Organizer - Name	C & LLC
Incorporator/Organizer - Address	C & LLC
Incorporator/Organizer - Signature	C & LLC
Contact/Filer Information	C & LLC (contact name, phone, email)
Corporate Officer/Directors - Name/Address	
LLC Managers/Managing Members - Names/Addresses	
Ownership/Control Information	





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<b>ALABAMA</b>	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	President & secretary name, address, and SSN
LLC Manager/Managing Members	
Ownership Information	
<b>ALASKA</b>	
Reporting Frequency	C & LLC (biennial)
Principal Office	
Corporate Officers/Directors	Directors and officers names and addresses
LLC Manager/Managing Members	Manager names and addresses if manager managed, or names and addresses of members
Ownership Information	C (name and address of alien affiliate and percentage of shares controlled; name and address of any person owning 5% of shares, or 5% of any class of shares); LLC (name and address of each person owing at least 5% of company, and actual percentage owned)
<b>ARIZONA</b>	
Reporting Frequency	C (annual); LLC (N/A)
Principal Office	
Corporate Officers/Directors	Directors and officers names and addresses
LLC Manager/Managing Members	
Ownership Information	C (names of shareholders of record holding more than 20% of any class of shares issued by the corporation, including persons beneficially holding the shares through nominees)
<b>ARKANSAS</b>	
Reporting Frequency	C (annual); LLC (N/A)
Principal Office	C & LLC
Corporate Officers/Directors	Directors and officers names and addresses
LLC Manager/Managing Members	
Ownership Information	C (names of shareholders of record holding more than 20% of any class of shares issued by the corporation, including persons beneficially holding the shares through nominees)
<b>CALIFORNIA</b>	
Reporting Frequency	C (annual); LLC (biennial)
Principal Office	C & LLC

Corporate Officers/Directors	CEO, Secretary, CFO names and addresses; Directors names and addresses
LLC Manager/Managing Members	Managers names and addresses, or if none then members names and addresses
Ownership Information	
COLORADO	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	
LLC Manager/Managing Members	
Ownership Information	
CONNECTICUT	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	Officers and directors names and addresses
LLC Manager/Managing Members	Manager or member name and address
Ownership Information	
DELAWARE	
Reporting Frequency	C (annual); LLC (N/A)
Principal Office	C
Corporate Officers/Directors	Directors and officers names and addresses
LLC Manager/Managing Members	
Ownership Information	
DISTRICT OF COLUMBIA	
Reporting Frequency	C & LLC (biennial)
Principal Office	C & LLC
Corporate Officers/Directors	All entity governors names
LLC Manager/Managing Members	All entity governors
Ownership Information	
FLORIDA	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	Directors and principal officers names and addresses
LLC Manager/Managing Members	Managers or members names and addresses
Ownership Information	
GEORGIA	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	CEO, Secretary, CFO names and addresses
LLC Manager/Managing Members	
Ownership Information	
HAWAII	
Reporting Frequency	C & LLC (annual)



NASS Review of Key Business Entity Information Collected by States  
Document 2: Information Collected from Corporations and LLCs in Periodic Reports

Principal Office	C & LLC
Corporate Officers/Directors	Officers and directors names and addresses
LLC Manager/Managing Members	Managers names and addresses, or members names and addresses
Ownership Information	
IDAHO	
Reporting Frequency	C & LLC (annual)
Principal Office	LLC
Corporate Officers/Directors	Directors, president, and secretary names and addresses
LLC Manager/Managing Members	At least one member or manager name and address
Ownership Information	
ILLINOIS	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	Officers and directors names and addresses
LLC Manager/Managing Members	Managers or members names and addresses
Ownership Information	
INDIANA	
Reporting Frequency	C & LLC (biennial)
Principal Office	C & LLC
Corporate Officers/Directors	Director, secretary, and highest officer names and addresses
LLC Manager/Managing Members	
Ownership Information	
IOWA	
Reporting Frequency	C & LLC (biennial)
Principal Office	C & LLC
Corporate Officers/Directors	President, secretary, treasurer, and one director names and addresses
LLC Manager/Managing Members	
Ownership Information	
KANSAS	
Reporting Frequency	C & LLC (annual)
Principal Office	C
Corporate Officers/Directors	President, secretary, treasurer, or equivalent officers, and one director, names and addresses
LLC Manager/Managing Members	
Ownership Information	C (if corporation parent company with more than 50% equity ownership in an entity registered with the SOS, name and ID of subsidiary entity; LLC (names and addresses of members owning at least 5% of capital of the company)
KENTUCKY	
Reporting Frequency	C & LLC (annual)



Principal Office	C & LLC
Corporate Officers/Directors	Name and address of secretary or other officer with responsibility for authenticating entity records; name and address of each principal officer; name and address of each director
LLC Manager/Managing Members	Managers names and addresses
Ownership Information	
LOUISIANA	
Reporting Frequency	C & LLC (annual)
Principal Office	
Corporate Officers/Directors	Directors and officers names and addresses
LLC Manager/Managing Members	Managers or members names and addresses
Ownership Information	
MAINE	
Reporting Frequency	C & LLC (annual)
Principal Office	
Corporate Officers/Directors	Principal officers and directors names
LLC Manager/Managing Members	Manager, member, or authorized person name and address
Ownership Information	
MARYLAND	
Reporting Frequency	C & LLC (annual)
Principal Office	
Corporate Officers/Directors	Officers and directors names and addresses
LLC Manager/Managing Members	Officers and directors names and addresses
Ownership Information	
MASSACHUSETTS	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	Officers and directors names and addresses
LLC Manager/Managing Members	Managers, or person authorized to execute documents, names and addresses
Ownership Information	
MICHIGAN	
Reporting Frequency	C & LLC (annual)
Principal Office	
Corporate Officers/Directors	President, secretary, treasurer, directors names and addresses
LLC Manager/Managing Members	Manager or members names and addresses
Ownership Information	
MINNESOTA	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC

Corporate Officers/Directors	Name and address of officer or other person exercising the principal functions of the executive officer of a corporation
LLC Manager/Managing Members	Manager name and address
Ownership Information	
MISSISSIPPI	
Reporting Frequency	C & LLC (annual)
Principal Office	C
Corporate Officers/Directors	Directors and principal officers names and addresses
LLC Manager/Managing Members	Managers names and addresses if manager managed, at least one member name and address if member managed; principal officers names and addresses
Ownership Information	
MISSOURI	
Reporting Frequency	C (annual); LLC (N/A)
Principal Office	C
Corporate Officers/Directors	Officers and directors names and addresses
LLC Manager/Managing Members	
Ownership Information	
MONTANA	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	Directors and principal officers names and addresses
LLC Manager/Managing Members	Manager or members names and addresses
Ownership Information	
NEBRASKA	
Reporting Frequency	C & LLC (biennial)
Principal Office	C & LLC
Corporate Officers/Directors	
LLC Manager/Managing Members	
Ownership Information	
NEVADA	
Reporting Frequency	C & LLC (annual)
Principal Office	
Corporate Officers/Directors	President, secretary, treasurer, or equivalent name, and names of all directors
LLC Manager/Managing Members	Managers or managing members names and addresses
Ownership Information	
NEW HAMPSHIRE	
Reporting Frequency	C & LLC (annual)
Principal Office	C
Corporate Officers/Directors	Directors and principal officers names and addresses
LLC Manager/Managing Members	Managers names and addresses; if no managers at least one member name and address
Ownership Information	

NEW JERSEY	
Reporting Frequency	C & LLC (annual)
Principal Office	C
Corporate Officers/Directors	Officers and directors names and addresses
LLC Manager/Managing Members	Managers or members names and addresses
Ownership Information	
NEW MEXICO	
Reporting Frequency	C (biennial); LLC (N/A)
Principal Office	C
Corporate Officers/Directors	Officers and directors names and addresses
LLC Manager/Managing Members	
Ownership Information	
NEW YORK	
Reporting Frequency	C & LLC (biennial)
Principal Office	C
Corporate Officers/Directors	CEO name and address
LLC Manager/Managing Members	
Ownership Information	
NORTH CAROLINA	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	Principal officers names and addresses
LLC Manager/Managing Members	Principal officials names and addresses
Ownership Information	
NORTH DAKOTA	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	Officers and directors names and addresses
LLC Manager/Managing Members	Managers and governors names and addresses or managing member or members names and addresses
Ownership Information	
OHIO	
Reporting Frequency	C & LLC (biennial)
Principal Office	
Corporate Officers/Directors	
LLC Manager/Managing Members	
Ownership Information	
OKLAHOMA	
Reporting Frequency	C & LLC (annual)
Principal Office	LLC
Corporate Officers/Directors	
LLC Manager/Managing Members	Member or manager name
Ownership Information	

OREGON	
Reporting Frequency	C & LLC (annual)
Principal Office	C
Corporate Officers/Directors	President and secretary names and addresses
LLC Manager/Managing Members	
Ownership Information	
PENNSYLVANIA	
Reporting Frequency	N/A
Principal Office	
Corporate Officers/Directors	
LLC Manager/Managing Members	
Ownership Information	
RHODE ISLAND	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	Directors and officers names and addresses
LLC Manager/Managing Members	Managers names and addresses (if managers)
Ownership Information	
SOUTH CAROLINA	
Reporting Frequency	C (annual); LLC (N/A)
Principal Office	C
Corporate Officers/Directors	Directors and principal officers names and addresses
LLC Manager/Managing Members	
Ownership Information	
SOUTH DAKOTA	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	Governors names and addresses
LLC Manager/Managing Members	Governors names and addresses
Ownership Information	
TENNESSEE	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	Directors and principal officers names and addresses
LLC Manager/Managing Members	Directors or managers or equivalent names and addresses if manager managed; officers or equivalents names and addresses
Ownership Information	
TEXAS	
Reporting Frequency	C & LLC (annual)
Principal Office	
Corporate Officers/Directors	Officers and directors names and addresses



LLC Manager/Managing Members	Managers names and addresses if manager managed, members names and addresses if member managed
Ownership Information	
UTAH	
Reporting Frequency	C & LLC (annual)
Principal Office	C
Corporate Officers/Directors	Principal officers names and addresses
LLC Manager/Managing Members	Managers names and addresses if manager managed, members names and addresses if member managed
Ownership Information	
VERMONT	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	Names and addresses of directors, president, secretary, treasurer, and officers with policy making authority
LLC Manager/Managing Members	Managers names and addresses
Ownership Information	
VIRGINIA	
Reporting Frequency	C (annual); LLC (N/A)
Principal Office	C
Corporate Officers/Directors	Principal officers and directors names and addresses
LLC Manager/Managing Members	
Ownership Information	
WASHINGTON	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	Officers and directors names and addresses
LLC Manager/Managing Members	Managers names and addresses if manager managed, members names and addresses if member managed
Ownership Information	
WEST VIRGINIA	
Reporting Frequency	C & LLC (annual)
Principal Office	C
Corporate Officers/Directors	Officers and directors names and addresses
LLC Manager/Managing Members	Managers names and addresses and name and address of each member with authority to execute instruments on behalf of the LLC
Ownership Information	
WISCONSIN	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	Directors and principal officers names and addresses
LLC Manager/Managing Members	
Ownership Information	



NASS Review of Key Business Entity Information Collected by States  
Document 2: Information Collected from Corporations and LLCs in Periodic Reports

WYOMING	
Reporting Frequency	C & LLC (annual)
Principal Office	C & LLC
Corporate Officers/Directors	Officers and directors names and addresses
LLC Manager/Managing Members	Managers names and addresses if manager managed
Ownership Information	