



DEBRA BOWEN | SECRETARY OF STATE | STATE OF CALIFORNIA
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Fresno Regional Office to Close May 29, 2009

As you are aware, California's budget problems have required that every public agency reduce spending and look for more efficient ways of operating. One way the Secretary of State's office can do this is to consolidate processes that have a limited impact on the general public. After careful review of both staff and community needs, the Fresno regional office will be closing to the public May 29, 2009.

Please know this decision was not reached quickly or easily. We recognize that the decision to close the Fresno office will have an impact on Californians in the Fresno area and apologize for any inconvenience.

For services, you may continue to mail documents to Sacramento or deliver them in person at 1500 11th Street, Sacramento, CA 95814. You may also visit one of our other regional offices located in San Francisco, Los Angeles and San Diego. To find a complete list of available services and public counter locations, please visit us online at www.sos.ca.gov, Business Programs, Contact Us Page or the Regional Offices Page.

We thank you for your patience as we work through these difficult times, and look forward to serving you on the web, by mail, or in person in our Sacramento, San Francisco, Los Angeles or San Diego offices.



Organization of California Professional Corporations

Business corporations authorized to issue stock, excluding such special organizations as cooperatives, credit unions, etc., are organized pursuant to the General Corporation Law, California Corporations Code, Title 1, Division 1, Chapter 2.

California Corporations Code sections [200-202](#) outline the minimum requirements of Articles of Incorporation for stock corporations. California Corporations Code section [13400, et seq.](#) specifically deals with statutory professional corporations. The attached sample has been drafted to meet minimum statutory requirements. The sample may be used as a guide in preparing documents to be filed with the Secretary of State to incorporate. It is suggested that you seek private counsel for advice regarding the proposed corporation's specific business needs, which may require the inclusion of special article provisions. The Secretary of State does not provide a standardized form due to the many possible drafting variations.

Note: Not all professions are authorized to form as professional corporations. Please contact the California State Board or agency having jurisdiction over the profession for confirmation.

Where to File

Documents can be hand delivered to any office location for over-the-counter processing between the hours of 8:00 am and 4:30 pm, Monday through Friday (excluding holidays) or mailed to the Sacramento office. The mailing address and office locations are as follows:

Sacramento Office

Business Entities Section
1500 11th Street, 3rd Floor
Sacramento, CA 95814
(916) 657-5448

Mailing Address

Document Filing Support Unit
P O Box 944260
Sacramento, CA 94244-2600

San Francisco Regional Office

455 Golden Gate Avenue, Suite 14500
San Francisco, CA 94102
(415) 557-8000

Los Angeles Regional Office

300 South Spring Street, Room 12513
Los Angeles, CA 90013
(213) 897-3062

San Diego Regional Office

1350 Front Street, Suite 2060
San Diego, CA 92101
(619) 525-4113

To facilitate the processing of documents mailed to our Sacramento office, a self-addressed envelope and a letter referencing the corporate name as well as your own name, return address and telephone number should also be submitted. Please refer to our Business Entities Mail Processing Times web page at http://www.sos.ca.gov/business/bpd_processing_times.htm for current mail processing times.

Note: The regional offices are only able to process organizational documents delivered in person. Please refer to our Regional Offices web page at <http://www.sos.ca.gov/business/regional.htm> for detailed information regarding the submission of documents to the regional offices.

Fees

The fee for filing Articles of Incorporation for a professional corporation is \$100.00. There is an additional \$15.00 special handling fee for processing a document delivered in person to the Sacramento office or to any of the regional offices. The special handling fee must be remitted separately for each submittal and

Fees (continued)

will be retained whether the document is filed or rejected. The preclearance and/or expedited filing of a document *within a guaranteed time frame* can be requested for an additional fee (in lieu of the special handling fee) for documents that are delivered in person to the Sacramento office. Please refer to the Secretary of State's website at <http://www.sos.ca.gov/business/precexp.htm> for detailed information regarding preclearance and expedited filing services. The special handling fee or preclearance and expedited filing services are not applicable to documents submitted by mail.

Payments for documents submitted:

- by mail to Sacramento can be made by check or money order.
- in person, over-the-counter in Sacramento can be made by check, money order, cash, or credit card (Visa or MasterCard).
- in person, over-the-counter in any of the three regional offices can be made by check, money order, or credit card (Visa or MasterCard). Regional offices are not able to accept cash.

Checks or money orders should be made payable to the Secretary of State.

Copies

The Secretary of State will certify up to two copies of the filed document without charge, **provided that the copies are submitted to the Secretary of State with the document to be filed.** Any additional copies submitted will be certified with payment of \$8.00 per copy.

Franchise Tax Requirements

A professional corporation is a taxable entity and subject each year to an **\$800** minimum franchise tax. Therefore, the corporation must file a return and pay the associated tax every year until the corporation is formally dissolved. For further information regarding franchise tax requirements, refer to the Franchise Tax Board's website at www.ftb.ca.gov or call the Franchise Tax Board at:

From within the United States (toll free)	(800) 852-5711
From outside the United States (not toll free)	(916) 845-6500
Automated Telephone Service - From within the United States (toll free)	(800) 338-0505
Automated Telephone Service - From outside the United States (not toll free).....	(916) 845-6600

Additional Resources

All corporations are subject to state and federal tax laws and may be subject to additional requirements depending on the type of corporation and/or the type of business conducted. Please refer to our Business Resources web page at http://www.sos.ca.gov/business/bpd_links.htm for a list of other agencies you may need to contact to ensure proper compliance. Note: The Secretary of State does not license corporations. For licensing requirements, please contact the city and/or county where the principal place of business is located and/or the state agency with jurisdiction over the activities of the corporation.

Organization of California Professional Corporations

INSTRUCTIONS:

Articles of Incorporation must be drafted to include all the provisions required by the California Corporations Code. Articles of Incorporation may include other provisions as permitted under California law (e.g., the name and address of each initial director). The attached sample meets the minimum statutory requirements and should only be used as a guide in preparing Articles of Incorporation. The document should be typed with letters in dark contrast to the paper. Documents not suitable for reproduction will be returned unfiled. Note: The file date of Articles of Incorporation is generally the date the document complying with applicable law is received in the Secretary of State's office.

Article I: The articles must include a statement of the name of the corporation.

Note: The name must be exactly as you want it to appear on the records of the California Secretary of State. Rules and regulations of a profession may restrict the name style of the corporation. For information about name style requirements, contact the California State Board or Agency having jurisdiction over the profession.

Article II: This exact statement is required by the California Corporations Code and should not be altered except for the inclusion of the type of profession of the corporation.

Article III: The articles must state that "this corporation is a professional corporation within the meaning of Part 4, Division 3, Title 1, California Corporations Code" or that "this corporation is a professional corporation within the meaning of the Moscone-Knox Professional Corporation Act."

Article IV: The articles must include the name of the initial agent for service of process.¹

- If an individual is designated as agent, include the agent's business or residential **street** address in California (a P.O. Box address is not acceptable). Please do not use "in care of" (c/o) or abbreviate the name of the city.
- If another corporation is designated as agent, do not include the address of the designated corporation.

Note: Before another corporation may be designated as agent, that corporation must have previously filed with the Secretary of State a certificate pursuant to California Corporations Code section 1505. **A corporation cannot act as its own agent** and no domestic or foreign corporation may file pursuant to Section 1505 unless the corporation is currently authorized to engage in business in California and is in good standing on the records of the California Secretary of State.

Article V: The articles must include a statement of the total number of shares the corporation will be authorized to issue.

Note: Before shares of stock are sold or issued the corporation must comply with the Corporate Securities Law administered by the Department of Corporations. Information regarding permits to issue shares can be obtained from the Department of Corporation's website at www.corp.ca.gov or by calling the Department of Corporations at (213) 573-7500.

Execution: The articles must be signed by each incorporator, or by each initial director named in the articles. If initial directors are named, each director must both sign and acknowledge the articles. Note: If initial directors are not named in the articles, the individual(s) executing the document is the incorporator(s) of the corporation. The name of each incorporator or initial director should be typed beneath their signatures.

¹ An "agent for service of process" is an individual (director, officer or any other person, whether or not affiliated with the corporation) who resides in California or another corporation designated to accept service of process if the corporation is sued. Note: The agent must agree to accept service of process on behalf of the corporation prior to designation.

ARTICLES OF INCORPORATION

I

The name of this corporation is _____ *(NAME OF CORPORATION)* _____.

II

The purpose of the corporation is to engage in the **Profession** of _____ and any other lawful activities (other than the banking or trust company business) not prohibited to a corporation engaging in such profession by applicable laws and regulations.

III

This corporation is a professional corporation within the meaning of Part 4, Division 3, Title 1, California Corporations Code.

IV

The name and address in the State of California of this corporation's initial agent for service of process is:

Name _____

Address _____

City _____ State **CALIFORNIA** Zip _____

V

This corporation is authorized to issue only one class of shares of stock; and the total number of shares which this corporation is authorized to issue is _____.

(Signature of Incorporator)

(Typed Name of Incorporator), Incorporator

If an individual is designated as the initial agent for service of process, include the agent's business or residential street address in California (a P.O. Box address is not acceptable). If another corporation is designated as the initial agent for service of process, do not include the address of the designated corporation.

This sample is provided to be used as a guideline ONLY in the preparation of the original document for filing with the Secretary of State.