



## Requirements for Qualification of Foreign Professional Corporations

To qualify a foreign (out-of-state or out-of-country) professional corporation to transact intrastate business<sup>1</sup> in the State of California, the foreign corporation must file the enclosed Statement and Designation by Foreign Corporation form with the California Secretary of State. (California Corporations Code sections [2105](#) and [13404.5](#).) Note: The foreign professional corporation must be authorized by the California Business and Professions Code to qualify in the State of California. Currently, this authority includes only the professions of **law** and **accountancy**.

Upon the filing of the Statement and Designation by Foreign Corporation form, a Certificate of Qualification will be issued to the corporation by the California Secretary of State.<sup>2</sup> Note: The Certificate of Qualification is issued only at the time of qualification and will not be reissued if lost or misplaced.

### Additional Requirement

A Certificate of Good Standing, issued within the last six months by the agency in the state or country where the foreign corporation was formed originally, **must be attached** to the Statement and Designation by Foreign Corporation at the time of filing with the California Secretary of State. (California Corporations Code section [2105\(b\)](#).) Note: A certified copy of the corporation's Articles of Incorporation cannot be accepted in place of the required certificate.

### Where to File

Documents can be delivered:

- **by mail** to Secretary of State, Document Filing Support Unit, P.O. Box 944260, Sacramento, CA 94244-2600. To facilitate the processing of documents mailed to our Sacramento office, a letter referencing the corporate name, a return address and the name and telephone number of the person submitting the document also should be submitted.
- **in person** (drop off) between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday (excluding holidays). The office locations are as follows:

Sacramento Office  
1500 11th Street, 3rd Floor  
Sacramento, CA

Los Angeles Regional Office  
300 South Spring Street, Room 12513  
Los Angeles, CA

Note: The Los Angeles regional office is only able to process qualification documents that are delivered in person (drop off). For detailed information about the submission of documents to the Los Angeles regional office, go to [www.sos.ca.gov/business/regional.htm](http://www.sos.ca.gov/business/regional.htm).

For current processing times at the Sacramento office, go to [www.sos.ca.gov/business/be/processing-times.htm](http://www.sos.ca.gov/business/be/processing-times.htm).

### Fees

The fee for filing the Statement and Designation by Foreign Corporation is \$100.00.

<sup>1</sup> California Corporations Code section [191](#) defines "transacting intrastate business" as "entering into repeated and successive transactions of its business in this state, other than interstate or foreign commerce."

<sup>2</sup> After the foreign corporation has qualified, an Amended Statement by Foreign Corporation form must be filed with the California Secretary of State whenever the name of the corporation is changed in the foreign jurisdiction and whenever the corporation makes a change affecting an assumed name under California Corporations Code section [2106\(b\)](#). (California Corporations Code section [2107\(a\)](#).) To get the Amended Statement by Foreign Corporation form, go to [www.sos.ca.gov/business/be/forms.htm](http://www.sos.ca.gov/business/be/forms.htm).

## Fees (continued)

In addition to the filing fee, there is a non-refundable \$15.00 special handling fee for processing documents that are delivered in person (drop off) at the Sacramento or Los Angeles regional office. 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 detailed information about special handling or preclearance and expedited filing services, go to [www.sos.ca.gov/business/be/service-options.htm](http://www.sos.ca.gov/business/be/service-options.htm). The special handling or preclearance and expedited filings services are not applicable to documents submitted by mail, and payment for those services should be made in a separate check.

Payments for documents submitted:

- by mail to Sacramento can be made by check or money order. Please do not send cash by mail.
- in person (drop off) at the Sacramento office can be made by check, money order, cash, or credit card (Visa or MasterCard).
- in person (drop off) at the Los Angeles regional office can be made by check, money order, or credit card (Visa or MasterCard). The Los Angeles regional office is not able to accept cash.

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

## Copies

The California Secretary of State will certify up to two copies of the filed document without charge, provided that the complete copies with any attachments 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 qualified foreign 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 has surrendered its right to transact intrastate business in the State of California. For further information regarding franchise tax requirements, refer to the Franchise Tax Board's website at <https://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 the type of business conducted. For a list of other agencies you may need to contact to ensure proper compliance, go to [www.sos.ca.gov/business/be/resources.htm](http://www.sos.ca.gov/business/be/resources.htm). 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.

Name requirements and restrictions apply to most business entities. For business entity name regulations and the most common name requirements and restrictions relating to the use or adoption of a business entity name in the State of California, go to [www.sos.ca.gov/business/be/name-availability.htm](http://www.sos.ca.gov/business/be/name-availability.htm).

## Statement of Information

A Statement of Information (Form SI-350) must be filed with the Secretary of State within 90 days **after** filing of the initial Statement and Designation and every year thereafter during the applicable filing period. The applicable filing period is the calendar month during which the initial Statement and Designation by Foreign Corporation was filed and the immediately preceding five calendar months. (California Corporations Code section 2117.) The required statement can be filed online at <https://businessfilings.sos.ca.gov/>. Alternatively, Form SI-350 is available at [www.sos.ca.gov/business/be/statements.htm](http://www.sos.ca.gov/business/be/statements.htm) and can be viewed, completed and printed to mail or dropped off at the Sacramento office.

# Requirements for Qualification of Foreign Professional Corporations

## Instructions:

To qualify to transact intrastate business in the State of California the foreign (out-of-state or out-of-country) corporation must file the enclosed Statement and Designation by Foreign Corporation form with the California Secretary of State. 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 the Statement and Designation by Foreign Corporation form is generally the date the document complying with applicable law is received in the Secretary of State's office.

**Additional Requirements:** A Certificate of Good Standing, issued within the last six months by the agency in the state or country where the foreign corporation was formed originally, must be attached to the Statement and Designation by Foreign Corporation at the time of filing with the California Secretary of State. (California Corporations Code section [2105\(b\)](#).) Note: A certified copy of the corporation's Articles of Incorporation cannot be accepted in place of the required certificate.

## Complete the Statement and Designation by Foreign Corporation form as follows:

**Entity Name:** Enter the name of the foreign corporation exactly as it appears on the certificate of good standing.

- If the name of the foreign corporation is not available for use in the State of California, the corporation must qualify under an assumed name (i.e., a name other than the true corporate name) as required by California Corporations Code section [2106\(b\)](#). If an assumed name is required, complete the first line of the form with true corporate name, followed by the words "which will do business in California as \_\_\_\_\_ [*state the assumed name*] \_\_\_\_\_."
- Name requirements and restrictions apply to most business entities. For business entity name regulations and the most common name requirements and restrictions relating to the use or adoption of a business entity name in the State of California, go to [www.sos.ca.gov/business/be/name-availability.htm](http://www.sos.ca.gov/business/be/name-availability.htm).

**Jurisdiction:** Enter the jurisdiction (state or place of incorporation) of formation of the foreign corporation.

**Item 1.** Enter the complete address, including the zip code, of the principal executive office of the foreign corporation. Please do not abbreviate the name of the city.

**Item 2.** Enter the complete address, including the zip code, of the principal office in California, if any. Please do not abbreviate the name of the city.

**Item 3.** This exact statement is required by the California Corporations Code and should not be altered.

**Item 4.** Enter the profession of the foreign corporation. Note: The California Business and Professions Code sections relating to a particular profession must include the authorization for that profession to qualify as a foreign corporation. Currently, this authority exists for the professions of **law** and **accountancy** only.

**Item 5.** This exact statement is required by the California Corporations Code and should not be altered.

**Item 6.** If an individual is designated as the agent for service of process,<sup>1</sup> complete Item 6 with the name of the agent and the agent's business or residential **street** address in California (a P.O. Box address is not acceptable). Please do not enter "in care of" (c/o) or abbreviate the name of the city. Do not complete Item 7 when the agent is an individual.

**Item 7.** If another corporation is designated as the agent for service of process, complete Item 7 with the name of the corporate agent exactly as it appears on the records of the California Secretary of State.

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. Do not complete Item 6 when the agent is another corporation.

**Item 8.** This exact statement is required by the California Corporations Code and should not be altered.

**Execution:** The Statement and Designation by Foreign Corporation form must be signed by an officer of the foreign corporation.

---

<sup>1</sup> 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.

Professional

# Statement and Designation by Foreign Corporation

\_\_\_\_\_  
[Name of Corporation]  
\_\_\_\_\_, a corporation organized and existing under the  
laws of \_\_\_\_\_, makes the following statements and designation:  
[State or Place of Incorporation]

1. The address of its principal executive office is \_\_\_\_\_  
\_\_\_\_\_.
2. The address of its principal office in the State of California is \_\_\_\_\_  
[If none, leave Item 2 blank.]
3. This corporation is a foreign professional corporation within the meaning of Part 4, Division 3, Title 1, California Corporations Code.
4. The purpose of the corporation is to engage in the profession of \_\_\_\_\_  
[law or accountancy only]
5. The shareholders of this corporation shall be subject, with regard to the rendering of professional services by the professional corporation in California, or for California residents, to the same degree of personal liability, if any, in California as is from time to time prescribed by the agency governing the profession in this state for shareholders in a California professional corporation rendering services in the same profession. This application accordingly constitutes a submission to the jurisdiction of the courts of California to the same extent, but only to the same extent, as applies to the shareholders of a California professional corporation in the same profession. The foregoing submission to jurisdiction is a condition of qualification to do business in this state.

## Designation of Agent for Service of Process in the State of California

[Complete either Item 6 or Item 7.]

6. (Use this paragraph if the process **agent is a natural person**.)  
\_\_\_\_\_, a natural person residing in the State of  
California, whose complete street address in California is \_\_\_\_\_  
\_\_\_\_\_, is designated as agent upon whom process directed to  
this corporation may be served within the State of California, in the manner provided by law.
7. (Use this paragraph if the process **agent is another corporation**.)  
\_\_\_\_\_  
a corporation organized and existing under the laws of \_\_\_\_\_,  
is designated as agent upon whom process directed to this corporation may be served within the State of  
California, in the manner provided by law.
8. It irrevocably consents to service of process directed to it upon the agent designated above, and to service of process on the Secretary of State of the State of California if the agent so designated or the agent's successor is no longer authorized to act or cannot be found at the address given.

\_\_\_\_\_  
[Signature of Corporate Officer]

\_\_\_\_\_  
[Typed Name and Title of Officer Signing]

*If an individual is designated as the 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 agent for service of process, do not include the address of the designated corporation. **Note:** Corporate agents must have complied with California Corporations Code section 1505 prior to designation, and a corporation cannot act as its own agent.*