



Brian P. Kemp  
Secretary of State

OFFICE OF SECRETARY OF STATE  
CORPORATIONS DIVISION  
2 Martin Luther King Jr. Dr. SE  
Suite 313 West Tower  
Atlanta, Georgia 30334 (404) 656-2817  
[sos.georgia.gov/corporations](http://sos.georgia.gov/corporations)

## FILING PROCEDURES FOR FORMING GEORGIA PROFIT AND NONPROFIT CORPORATIONS

Corporations are formed by filing articles of incorporation with the Secretary of State. The *minimum* requirements of Georgia law are outlined herein. Many other provisions may, and perhaps should, be included in the articles. It is very simple to form a corporation. The question of whether or not a corporation *should* be formed is complex. *The Corporations Division strongly recommends that filers obtain professional legal, tax and/or business advice to assure the filer's goals and intentions are met, and that requirements of the law are satisfied, both before and after formation of the entity.*

### Name Reservation

A name may be reserved prior to filing. A reservation fee of \$25 must accompany the request. Fees are non-refundable. The reservation may be made online or by submitting a Name Reservation Request form. A name reservation number that remains in effect for 30 days will be provided by return email within 24 hours of receipt of an online request and within 36 hours of receipt of a mail-in request, and often sooner. Place the number on the Transmittal Form 227 that is filed with the articles of incorporation. A reservation number may also be obtained by writing to the Division at the above address. Name reservations are not available by telephone. Entity formation filings are accepted without a name reservation.

### Preparation of Articles of Incorporation

Articles of incorporation must include the information described in O.C.G.A. §§ 14-2-202 (profit corporation) or 14-3-202 (nonprofit corporation). Articles may be filed online or mailed to the Corporations Division at the above address. Articles mailed to the office must be submitted on white 8½x11 paper. An incorporator named in the articles or an attorney in fact must sign articles of incorporation. *The signer(s) should indicate in what capacity he or she is signing.* The signature does not need to be notarized.

### Filing of Articles of Incorporation and Data Transmittal Form 227

For filings not submitted online, the original and one copy of the articles of incorporation, a completed Transmittal Form 227, and the \$100.00 filing fee should be mailed or delivered to the Corporations Division at the above address. Checks should be made payable to "Secretary of State." Articles of incorporation are effective on the date received by the Corporations Division unless a delayed effective date is specified therein. A certificate of incorporation will be mailed to the applicant, usually in five to seven business days. Workload issues will sometimes result in a longer turnaround time, perhaps up to 12 business days. Filings that are not complete will be returned to the applicant along with a notice that describes the deficiency. If corrected and returned within 60 days the initial date of receipt will be the date of formation. Deficient filings are deemed abandoned if still pending after 60 days from initial receipt of the filing. After the filing is deemed abandoned, a new filing, including new filing fees, will be required. Fees are non-refundable.

### Corporate Officers and Annual Registration

Within 90 days of incorporation, each Georgia corporation must file an initial annual registration that lists three principal officers with the Secretary of State. The fee is \$50.00 for profit corporations and \$30.00 for nonprofit corporations. Corporations that form between October 2 and December 31 must file the initial annual registration between January 1 and April 1 of the next calendar year. Subsequent annual registrations are filed between January 1 and April 1 of each calendar year thereafter. The annual registration should be filed online at <http://www.sos.ga.gov/Corporations/>. Changes to the corporation's address, officers, and/or registered agent and registered office address throughout the year are made by filing an annual registration or an amended annual registration and paying the appropriate fee. A corporation that does not submit its annual registration is subject to administrative dissolution. An administratively dissolved corporation may be reinstated within 5 years of the effective date of dissolution. There is a \$250 fee to reinstate an administratively dissolved corporation. Fees are non-refundable.

## PROFIT CORPORATIONS

### Articles of incorporation for profit corporations must contain the following information:

1. The exact name of the corporation.
2. The number of shares the corporation is authorized to issue. This will be the maximum number of shares the corporation can issue without amending its articles. The number cannot be zero (0).
3. The street address and county of the initial registered office and the name of initial registered agent at that office. ***The registered office address must be a street address; a post office box is not sufficient.*** The registered agent may be an individual or a corporation. The registered agent is the party designated by the limited partnership to accept notices on its behalf, and to alert the appropriate personnel.
4. The name and address of each incorporator. The incorporator(s) is the person(s) that signs the articles of incorporation, delivers them to the Secretary of State for filing, and then organizes the corporation.
5. The mailing address of the corporation's principal office, if different from the registered office. The principal office address may be a post office box, unlike the registered office. The principal office mailing address is the address to which any correspondence to the corporation from the Corporations Division will be sent.

An incorporator named in the articles or an attorney in fact must sign the articles of incorporation. Beneath the signature, the signer must state the capacity in which he or she is signing.

Thus, the articles of incorporation for a profit corporation might appear as follows:

Articles of Incorporation of ABC and Associates, Inc.		
<b>Article 1</b>		
The name of the corporation is ABC and Associates, Inc.		
<b>Article 2</b>		
The corporation is authorized to issue (fill in the number) shares. <i>(Number may not be "0".)</i>		
<b>Article 3</b>		
The street address of the registered office is 123 Magnolia Lane, Atlanta, Georgia 12345. The registered agent at such address is John/Jane Doe. <i>(The registered office address must be a street address at which the agent may be personally located.)</i> The county of the registered office is _____.		
<b>Article 4</b>		
The name and address of each incorporator is:		
John Doe 123 Magnolia Lane Atlanta, GA 12345	Jane Doe 123 Magnolia Lane Atlanta, GA 12345	Jack Doe 123 Magnolia Lane Atlanta, GA 12345
<b>Article 5</b>		
The principal mailing address of the corporation is 123 Magnolia Lane, Atlanta, GA 12345.		
IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation on the _____ day of _____, 2014.		
_____ (signature)		
John Doe (Capacity of signer (i.e. incorporator or attorney in fact))		

## NONPROFIT CORPORATIONS

**Articles of incorporation for nonprofit corporations include the same information required of profit corporations, *except*:**

1. Articles of incorporation for nonprofit corporations do not include a statement regarding the number of shares the corporation is authorized to issue, as set out in the example of “Article 2” above.
2. The following statement must be included in the articles: “The corporation is organized pursuant to the Georgia Nonprofit Corporation Code.”
3. Articles of incorporation for a nonprofit corporation must include a statement indicating whether or not the corporation will have members. For example: “The corporation will have members.” or “The corporation will not have members.”

An incorporator named in the articles, or an attorney in fact, must sign nonprofit articles of incorporation. Beneath the signature, the signer must state the capacity in which he or she is signing.

**Note:** See additional information on next page if the nonprofit corporation intends to pursue “tax-exempt” status under 501(c)(3) or some other provision of the Internal Revenue Code.

Thus, articles of incorporation for a nonprofit corporation might appear as follows:

Articles of Incorporation of ABC and Associates, Inc.		
<b>Article 1</b>		
The name of the corporation is ABC and Associates, Inc.		
<b>Article 2</b>		
The corporation is organized pursuant to the Georgia Nonprofit Corporation Code.		
<b>Article 3</b>		
The street address of the registered office is 123 Magnolia Lane, Atlanta, Georgia 12345. The registered agent at such address is John/Jane Doe. <i>(The registered office address must be a street address at which the agent may be personally located.)</i> The county of the registered office is _____.		
<b>Article 4</b>		
The name and address of each incorporator is:		
John Doe 123 Magnolia Lane Atlanta, GA 12345	Jane Doe 123 Magnolia Lane Atlanta, GA 12345	Jack Doe 123 Magnolia Lane Atlanta, GA 12345
<b>Article 5</b>		
The corporation (will/will not) have members.		
<b>Article 6</b>		
The principal mailing address of the corporation is 123 Magnolia Lane, Atlanta, GA 12345.		
IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation on the _____ day of _____, 2014.		
_____ (signature) John Doe (Capacity of signer (i.e. incorporator or attorney in fact))		

**Note to nonprofit corporations that will pursue “tax exempt” status:**

If you intend to apply to the Internal Revenue Service (IRS) for recognition of federal tax-exempt status as a charitable organization under section 501(c)(3) of the Internal Revenue Code, your articles of incorporation must contain certain provisions. For more information, visit [www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Charity-Required-Provisions-for-Organizing-Documents](http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Charity-Required-Provisions-for-Organizing-Documents) on the IRS website. To learn about the general requirements for federal tax-exempt status, visit [www.irs.gov/charities](http://www.irs.gov/charities), or download [IRS Publication 557, Tax-Exempt Status for Your Organization](#). Additional information and resources can be found at [www.stayexempt.irs.gov/Resource-Library](http://www.stayexempt.irs.gov/Resource-Library). Secretary of State staff cannot provide advice in this matter.

**Publication of Notice of Intent to Incorporate**

All corporations must publish a notice of intent to incorporate in the newspaper which is the official legal organ of the county where the initial registered office of the corporation is to be located, or in a newspaper of general circulation in such county and for which at least 60 percent of its subscriptions are paid. A list of legal organs is published at <http://www.gscca.org/clerks>, or the clerk of superior court can advise you as to the legal organ in your county. ***The notice of intent to incorporate and a \$40.00 publication fee should be forwarded directly to the newspaper no later than the next business day after filing articles of incorporation with the Secretary of State.***

The notice should be in the following format:

<p><b>NOTICE OF INCORPORATION</b></p> <p>Dear Publisher:</p> <p>Please publish once a week for two consecutive weeks a notice in the following form:</p> <p><i>Notice is given that articles of incorporation that will incorporate (Name of Corporation) have been delivered to the Secretary of State for filing in accordance with the Georgia Business Corporation Code (or Georgia Nonprofit Corporation Code). The initial registered office of the corporation is located at (Address of Registered Office) and its initial registered agent at such address is (Name of Registered Agent).</i></p> <p>Enclosed is (check, draft or money order) in the amount of \$40.00 in payment of the cost of publishing this notice.</p> <p style="text-align: right;">Sincerely,</p> <p style="text-align: right;">(Authorized signature)</p>
--

**Other important information for corporations:**

- Contact the IRS to determine whether an Employee Identification Number is needed. It is obtained from the IRS. Call 1-866-816-2065 or visit the IRS web site, <http://www.irs.ustreas.gov>.
- The Georgia Department of Revenue should be contacted regarding compliance with state tax laws. Income and net worth tax information may be obtained by calling (404) 656-4191. Sales and withholding tax information may be obtained by calling (404) 651-8651 or at the DOR’s web site, <https://etax.dor.ga.gov/>.
- Many corporations will be required to obtain workers’ compensation insurance. Workers’ compensation information may be obtained by calling 1-800-533-0682 or (404) 656-3818.
- Many corporations will be subject to unemployment tax requirements of the “Georgia Employment Security Law.” Information may be obtained from the Georgia Department of Labor at (404) 656-5590 or <http://www.dol.state.ga.us>.
- Nonprofit corporations that will be soliciting or accepting contributions in Georgia should contact the Securities Division of the Office of Secretary of State at (844) 753-7825 or 2 MLK Jr. Dr. SE, 313 West Tower, Atlanta, GA 30334 to determine if additional registration is required by law.