

## GENERAL INFORMATION

### Initial Filing Requirements

Below is an overview of Arizona's fees and initial requirements for corporations and limited liability companies.

#### Choosing a Name

The following rules apply for choosing a name for a corporation:

- Corporation Names must contain the word "association", "corporation", "company", "incorporated", or "limited", "Corp.", "Inc." or "Co."
- Limited Liability Companies must contain the word "limited liability company", "LLC", or "L.L.C."
- Should not contain language stating or implying that the corporation is organized for an unlawful purpose.
- Should be distinguishable from the name of domestic, non-

profit, or foreign corporations authorized to transact business; the reserved or registered name of a corporation; the fictitious name of a foreign corporation; the name of a limited liability company or foreign limited liability company; the partnership name of a limited liability partnership, registered limited liability partnership, or registered foreign limited liability partnership.

- Use of the words such as, "Arizona" or "Service" do not lend to the name being distinguishable. However, words like, "Enterprises" or "Ventures" do help to make a name distinguishable.

#### Filing Times

Standard Filing - 6 Weeks (plus mail time)

Expedited Filing - 1-2 Weeks (We deliver and pick up articles directly from the Arizona Corporation Commission)

#### Publishing

The state of Arizona requires that all newly filed corporations and LLCs publish a copy of their recently filed articles (LLCs can file a "notice") with a newspaper of general circulation that is acceptable to the Arizona Corporation Commission.

#### Filing Fees

	<u>Corporations</u>	<u>LLCs</u>
Filing of Articles*	\$60	\$50
Expedited Filings	\$35	\$35
Amendments*	\$25	\$25
Good Standing Certificate	\$10	\$10
Application for Authority*	\$175	\$150

\* All of these items require publishing subsequent to the state filing. See Publishing for more details.

*Our fees for setting up a new entity include the cost of publishing articles and filing the state required Affidavit of publishing with the Arizona Corporation Commission.*

Publishing rules also apply to any Amendments filed and to all Foreign Corporations & LLCs who file an Authority to Do Business in Arizona.

## Management Requirements

### For Corporations

- Directors: One or more; No residence requirements; no age requirements; Initial Directors must be listed on Articles of Incorporation.
- Officers: Not required to be listed on Articles; Reported on annual report.
- Stock: Number of shares or par value does **NOT** alter filing fees or annual fees.

### For LLCs

- Must have at least one Member.

## Records Requirements

### For Corporations

The following are required to be kept in your corporate records:

- Articles of incorporation and all amendments;
- Current bylaws;
- Minutes of shareholders' meetings;

- Records of shareholders' actions taken without a meeting;
- Written communications to shareholders within past three years;
- List of names and business addresses of current directors and officers;
- Most recent annual report;
- Any agreements among shareholders.

### For LLCs

The state of Arizona does not have any requirements for Limited Liability Companies to maintain anything similar to corporate records.

## Corporations

## Annual Filing Requirements

### Annual Report

**Fee:** Annual Report fee is \$45 (Profit) and \$10 (Non-Profit).

**Forms:** [Annual Report \(E-File\)](#) - Electronically File Annual Report ([instructions](#))

**Due Dates:** Pre-printed annual reports are mailed to companies two months before the due date. The annual report is due by the anniversary day of formation. Non-profits are due 4 and a half months after the fiscal year end, or April 15th for calendar year filings.

### Corporation Tax Return

**Arizona Tax:** 6.968% of net income or \$50, whichever is greater.

**Forms:** [Form 1120](#) – 2006 US Corporation Income Tax Return ([instructions](#))

[Form 1120S](#) – 2006 US Income Tax Return for an S Corp ([instructions](#))

[Form AZ 120](#) - 2006  
Corporate Tax Return  
([instructions](#))

[Form AZ 120S](#) - 2006  
Sub S Corporation Tax  
Return ([instructions](#))

[Corporate Forms List](#) -  
Corporate Forms 1999-  
2006

**Due Date:** Federal - Must be filed before the 15th day of the 3rd month following the close of the tax year, or March 15th for calendar year filings.

Arizona - Must be filed by April 15th for a business operating on a calendar year, or by the 15th day of 4th month following the close of the fiscal year.

## Annual Filing Requirements

### Annual Report

- There is no annual report requirement for LLCs

### LLC Tax Returns

**Arizona Tax:** The corporate tax rate is 6.968% of net income. If the LLC elects to be taxed as a Corporation, the minimum tax will be \$50.

**Forms:** [Form 1065](#) – 2006 US Partnership Return of Income ([instructions](#))

[Form AZ 165](#) - 2006 Income Tax Return (if LLC filing as a Partnership) ([instructions](#))

[Form AZ 120](#) - 2006 Income Tax Return (if LLC filing as a Corporation) ([instructions](#))

[Partnership Forms List](#) -  
Partnership Forms 1999-  
2006

[Corporate Forms List](#) -  
Corporate Forms 1999-  
2006

**Due Date:** Federal - Must be filed before the 15th day of the 4th month following the close of the tax year, or April 15th for calendar year filings.

Arizona - Must be filed before the 15th day of the 4th month following the close of the tax year, or April 15th for calendar year filings.  
(If filing as a corporation follow those due dates.)

My Notes:

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**Limited Liability Company**

# CORPORATIONS & LLCs IN ARIZONA

## Arizona State Statutes

To research the State Statutes for Arizona Corporations, [click here](#).  
To research the State Statutes for Arizonan LLCs and Partnerships, [click here](#).

## Licensing

### Business Licenses

To check on licensing requirements for your business type, go to: [licensing guide](#).

## Agencies

If you have further questions regarding business filings or fees, need additional filing forms, or want to contact your state's business division; here are the agencies' contact information.

Arizona Corporation Commission  
Corporations Division  
1300 West Washington  
Phoenix, AZ 85007-2929  
(602) 542-3026

Tucson Corporations Division  
400 West Congress Ste. 221  
Tucson, AZ 85701-1347  
(520) 628-6560  
<http://corporation.azcc.gov/>

Arizona Department of Revenue  
P.O. Box 29079  
Phoenix, AZ 85038-9079  
(602) 255-3381  
1-800-352-4090  
<http://www.revenue.state.az.us>

Arizona Department of Commerce  
1700 W. Washington, Suite 600  
Phoenix, AZ 85007  
(602) 771-1100  
<http://www.azcommerce.com/>

My Notes:

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