



# California Secretary of State

## Business Programs Division

1500 11th Street, Sacramento, CA 95814

### Thank You for Doing Business in California

Congratulations on your new business registration with the California Secretary of State (SOS).

#### What's next?

- 1. Resources for Businesses Just Starting** – The Secretary of State provides additional business resources at [bizfile.sos.ca.gov](http://bizfile.sos.ca.gov) to help guide you through the process of starting your business, including:
  - Starting A Business Guide & Checklist – [www.sos.ca.gov/business-programs/business-entities/starting-business-checklist/](http://www.sos.ca.gov/business-programs/business-entities/starting-business-checklist/) for key steps you may need to take when launching a business in California.
  - SOS Business Resources – [www.sos.ca.gov/business/be/resources](http://www.sos.ca.gov/business/be/resources) for a list of agencies you may need to contact to ensure proper compliance with California state law.
- 2. Corporations and Limited Liability Companies Can File SOS Statement of Information Online** – For faster service, file your initial Statement of Information and any future Statements of Information anytime online by logging into your **bizfile** Online account at [bizfileOnline.sos.ca.gov](http://bizfileOnline.sos.ca.gov). To file, select the Statement of Information document, complete and submit online. Statements by Common Interest Development Association also can be filed online with your Statement of Information.

You are required to file a Statement of Information **within the first 90 days** of registering your business with the SOS and you are statutorily required to maintain your business by filing a Statement of Information, either every year for stock corporations or every other year for nonprofit corporations and LLCs, before the end of the calendar month of the original registration date. Please see the table below for your specific entity type. NOTE: You may be assessed a \$250 penalty for not filing your Statement of Information.

Entity Type (Jurisdiction)	Initial Due Date	Frequency of Filing
All Stock Corporations (California)	Within 90 Days	Annually
Out-of-State Corporations	Within 90 Days	Annually
Credit Unions	Within 90 Days	Annually
Agricultural Cooperatives (California)	Within 90 Days	Annually
Cannabis Cooperative Associations	Within 90 Days	Annually
General Cooperatives	Within 90 Days	Every other year
Nonprofit Corporations (California)	Within 90 Days	Every other year
Nonprofit Corporations - Common Interest Development*	Within 90 Days	Every other year
Limited Liability Companies	Within 90 Days	Every other year
All Other Business Entity Types	Statement of Information Not Required	

\* Corporations formed as a Common Interest Development must file a Statement by Common Interest

Development with their Statement of Information.

3. **Franchise Tax Board (FTB) Tax Filing** – Once your entity is registered with the SOS, you are required to file a tax return with FTB for each taxable year, even if you are not conducting business or have no income. Contact FTB at [www.ftb.ca.gov](http://www.ftb.ca.gov) or (800) 852-5711 for forms and requirements concerning franchise taxes or income taxes.

Be aware, if you fail to file a return by the original or extended due date, or fail to pay taxes when due, a penalty may be imposed by FTB. Please visit [www.ftb.ca.gov/businesses/Penalty-Information.shtml](http://www.ftb.ca.gov/businesses/Penalty-Information.shtml) for tax penalty related information.

#### 4. **Business Names and Trademarks**

Registration of a business with the Secretary of State does not in itself establish a trademark for the business name. There is a separate legal process to establish a trademark or service mark. Additionally, registration of a business with the Secretary of State does not authorize the use of a business name in violation of another person's or entity's rights to the name, such as infringement of a trademarked word or phrase.

The Secretary of State's office maintains registration and all updates of California state trademarks and service marks. Information is accessible via our California Trademark Search at [tmbizfile.sos.ca.gov/search](http://tmbizfile.sos.ca.gov/search), which also provides free PDF copies of imaged Trademark documents.

For more information on the registration of business names and registering a trademark, visit:

- General provisions governing trademarks and service marks are found in the Model State Trademark Law – [California Business and Professions Code sections 14200 et seq](#)
- Federal Trademark Act – [United States Code, Title 15, Chapter 22, section 1051 et seq.](#)
- California Fictitious Business Name Law – [Business and Professions Code section 17900 et seq.](#)
- Common law rights, including rights to a trade name.

If you have any questions regarding such rights, please consult a private attorney.

#### 5. **Nonprofit Corporations**

Nonprofit corporations in California are **not automatically exempt** from paying California franchise taxes or income taxes each year. For information about tax requirements and/or applying for tax exempt status, please contact the appropriate taxing agency listed below. If you are a domestic nonprofit public benefit corporation, you likely have filing requirements with the California Office of the Attorney General.

[https://oag.ca.gov/sites/all/files/agweb/pdfs/charities/publications/guide\\_for\\_charities.pdf](https://oag.ca.gov/sites/all/files/agweb/pdfs/charities/publications/guide_for_charities.pdf)

#### **Other Business Information and Resources**

All business entities are subject to state and federal tax laws. You may wish to contact the following agencies to assist you with tax or other business-related issues:

- Internal Revenue Service – [www.irs.gov](http://www.irs.gov) or call (800) 829-4933 for forms and issues concerning Federal tax, employer identification numbers, subchapter S elections.
- California Department of Tax and Fee Administration – [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) or call (800) 400-7115 for forms and issues concerning sales taxes, use taxes or other special taxes and fees administered by the California Department of Tax and Fee Administration.
- Employment Development Department – [www.edd.ca.gov](http://www.edd.ca.gov) or call (888) 745-3886 for forms and issues concerning employment and payroll taxes.
- California State Board of Equalization – [www.boe.ca.gov](http://www.boe.ca.gov) or call (916) 274-3350 for forms and issues

concerning property taxes, alcoholic beverage taxes, and taxes on insurers.

- State Compensation Insurance Fund – [www.statefundca.com](http://www.statefundca.com) or call (888) 782-8333 for information or to get a quote for workers' compensation insurance.
- Department of Industrial Relations, Division of Occupational Safety and Health (DOSH), better known as Cal/OSHA - [www.dir.ca.gov](http://www.dir.ca.gov) or call (800) 963-9424 for guidance on workplace safety and health regulations in California.
- CalGold – [www.calgold.ca.gov](http://www.calgold.ca.gov) for appropriate permit, licensing, and contact information for the various agencies that administer and issue these permits.
- CA Governor's Office of Business and Economic Development (Go-Biz) – [www.business.ca.gov](http://www.business.ca.gov) for a range of business services including, site selection and permit assistance.
- The California Business Incentives Gateway (CBIG) – [cbig.ca.gov](http://cbig.ca.gov) is a web portal that connects business owners and entrepreneurs with financial incentives.