

## Missouri Secretary of State, Robin Carnahan



SOS Home :: Business Services :: Corporations :: Other Filings

### Other Filings Required of General Business Corporations

#### I. Amending the Articles of Incorporation

Ordinarily, articles of incorporation require an amendment when the corporation decides to change a provision in its current articles. To amend the articles of incorporation, a corporation must file a form with the Corporations Division. For more information, see Section 351.090, RSMo.

#### II. Annual Reports

All corporations doing business in this state must file an annual registration report. This one page report contains a minimal amount of information, but failure to file the report will result in administrative dissolution of a domestic corporation's charter or revocation of a foreign corporation's certificate of authority.

For corporations incorporated or qualified on or after July 1, 2003, the annual report is due at the end of the month that the corporation incorporated or qualified. For corporations existing prior to July 1, 2003, the annual report will be due at the end of the month indicated on their last annual report. Missouri statutes do not allow a corporation to change the month that the annual report is due. The corporation or authorized party **must** use the form provided by the Secretary of State or they may file the annual report online. It is the registered agent's responsibility to forward all appropriate correspondence to the proper person within the corporation. Failure on the part of the registered agent to forward the forms does not excuse the corporation from filing. Late reports are subject to an additional fee of \$15 for each 30-day period. Please do not send cash with the report; instead, send a check or money order. You may also file online with a credit card.

#### III. Registered Agents

All foreign and domestic corporations registered in Missouri must maintain a registered agent. The registered agent must have a Missouri address. Each corporation *must* notify the Secretary of State in case of a change of the registered agent or a change of his or her address. If any corporation fails to maintain a registered agent, the Secretary of State will notify such corporation. If an agent is not registered within the pertinent time period (60 days for corporations) a domestic corporation will be administratively dissolved, and a foreign corporation's certificate of authority will be revoked. As to all other business entities, the failure to maintain a registered agent as required can result in the cancellation of any such entity's registration.

#### IV. Dissolutions and Terminations

Corporations that determine to cease doing business are required to file articles of dissolution and, ultimately, a request for termination. The corporation is not considered to cease to exist until the Secretary of State issues a certificate of termination. After filing the articles of dissolution, the corporation undertakes to wind up its affairs. At the conclusion of this process, the corporation should seek a certificate of termination.

There are two primary types of dissolutions:

- (1) Voluntary, by the corporation, and
- (2) Involuntary, by the Secretary of State (administrative dissolution).

## **a. Voluntary Dissolution**

When a corporation authorizes voluntary dissolution, articles of dissolution must be filed with the Secretary of State. A dissolved corporation's corporate name cannot be used by another entity until one year has passed from the date of dissolution. For more information, see Sections 351.462 – 351.483 RSMo, in Chapter 351.

## **b. Administrative Dissolution**

Administrative dissolution of a corporation by the Secretary of State may occur for the following reasons: failure to file an annual report; failure to pay franchise taxes; failure to maintain a registered agent and/or office; or for fraud upon the state. However, as with a voluntary dissolution, administrative dissolution does not mean the corporation has ceased its existence. See Section 351.486.3 RSMo. Administrative dissolution does not terminate the authority of the corporation's registered agent.

Before an administrative dissolution occurs, the Secretary of State must provide written notice by mail that the corporation is to be dissolved. The corporation then has 60 days in which to correct or explain the situation. If it does not, the corporation may be administratively dissolved. For more information, see Sections 351.484 and 351.486 RSMo.

## **c. Rescission of Administrative Dissolution**

A domestic corporation must obtain and/or present the following documents to the Secretary of State in order to reinstate:

- 1) a Certificate of Tax Clearance from the Missouri Department of Revenue (or evidence that a tax payback plan has been arranged with the Department of Revenue);
- 2) any other documentation required to cure the dissolution (for example, all past due annual reports must be included if the corporation was dissolved for a failure to file annual reports) and appropriate fee(s);
- 3) a basic reinstatement fee in the amount of \$55;
- 4) an originally executed application for rescission of dissolution (forms available from Secretary of State). The application for rescission required for reinstatement must recite that the corporation has caused the correction of the condition or conditions giving rise to the administrative dissolution.

PLEASE NOTE: A Certificate of Tax Clearance maybe obtained from the Department of Revenue. A Certificate of Tax Clearance is only valid for 60 days from the date of issuance.

## **d. Certificate of Termination**

A corporation that has completed its winding up should file a request for termination. This request will allow the Secretary of State to issue a certificate of termination, which formally recognizes the conclusion of the corporation's legal existence.

Termination forms are provided by the Secretary of State's office.

### **Checklist of Filing Requirements for Various Types of Corporations**

Before filing any required document with the Corporations Division, check to see that:

- (1) All necessary parties have signed the document;

(2) The correct filing fee accompanies the document;

(3) The correct entity name and spelling is given.

Further, any person may presubmit any document to be filed to the Secretary of State for a "preclearance examination." The charge for such preclearance examination is \$55.