

# Iowa (C-Corp or S-Corp)

## Formation Key Information And Fee Schedules

General	
Type of entity	C-Corp or S-Corp
Type of law	Common
Shelf company availability	No
Our time to establish a new company	Within 1-3 working days
Corporate Taxation	Yes - 12%
Double taxation treaty access	No
Share Capital or Equivalent	
Standard currency	USD
Permitted currencies	USD
Usual Minimum issued	US\$ 1
Usual authorized	Not Required
Directors or Managers	
Minimum number	1
Local required	No
Publicly accessible records	Yes
Location of meetings	Anywhere
Members or Shareholders	
Minimum number	1
Publicly accessible records	Yes
Location of meetings	Anywhere
Company Secretary	
Required	Yes
Local or qualified	Yes
Accounts	
Requirement to prepare	Yes
Audit requirements	Yes
Requirement to file accounts	Yes
Publicly accessible accounts	Yes
Others	
Requirement to file annual return	Yes
Change in domicile permitted	Within USA only

Iowa (C-Corp or S-Corp)	Set-up Fee 1 <sup>st</sup> Year		Renewal Fee 2 <sup>nd</sup> Year	
	Services Fee	Government fee & Service Charged	Services Fee	Government fee & Service Charged
Full Package service (Registered Office, Secretary Services, company kit).	US\$ 599	US\$ 300	US\$ 499	US\$ 300
Courier Company Kit by TNT Express or DHL Express.	Free of charge			

**Asia Pacific – Hong Kong**  
**One IBC Limited**

One IBC Limited, One IBC CPA Limited ("Certified Public Accountants"), One IBC Asset Management Limited and One IBC Secretarial Limited, all companies incorporated in the Hong Kong SAR with limited liability.

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