

Massachusetts (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 - 8%
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

Massachusetts (C-Corp or S-Corp)	Set-up Fee 1 st Year		Renewal Fee 2 nd 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\$ 700	US\$ 499	US\$ 700
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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