



# Delaware



# OVERVIEW

## Capital city

Dover

## Other major cities

Wilmington, Newark

## Population

Around 1.02 million people

## Size

16,640 sq km

## GDP <sup>(1)</sup>

Approximately USD 83,000 per capita

## Main languages

English

## Currency

United States Dollar (USD)

## Top industries

Corporate services, finance, chemical manufacturing, agriculture, healthcare.

## Time zone

UTC -5 (EST) / UTC -4 (EDT in summer)

## Typical Office Hours

Monday to Friday, 9:00 AM to 5:00 PM

## Unemployment Rate

4.0%

## Profits tax <sup>(2)</sup>

Corporate income tax: 8.7% (state level)

## Dialing Code

+1-302

## Emergency Numbers

911 (police, fire, and medical emergencies)



## Delaware: A Premier U.S. Business State

### Leading corporate legal framework

Delaware's corporate statutes serve as a model for U.S. corporate law, offering a predictable and flexible environment.

### Preferred legal domicile for major corporations

More than half of all publicly traded U.S. corporations and significant Fortune 500 companies choose Delaware as their legal home.

(1) [bea.gov](http://bea.gov)

(2) [delaware.gov](http://delaware.gov)

## Court of Chancery

Delaware's Court of Chancery specializes in corporate law, resolving disputes efficiently with experienced judges.

## Business-friendly state government

The State's corporate laws are modern and regularly updated, with support from the Division of Corporations.



## Market profile

Delaware is a strategic U.S. business jurisdiction known for its deep corporate law infrastructure and efficient incorporation processes. It hosts millions of corporate entities, with more registered businesses than residents.

Its legal framework, especially the Delaware General Corporation Law (DGCL), provides clarity in governance, shareholder rights, and dispute resolution, which benefits both domestic and international investors.

The Court of Chancery, a specialized business court, enhances predictability by resolving corporate disputes through judges experienced in corporate matters rather than juries.

Delaware's tax environment—including no state corporate income tax on revenue generated outside the state and no general sales tax—can be advantageous for businesses structured for multi-state or international operations.

# 5 *Reasons* to do business in Delaware

01

## **Predictable Corporate Legal Framework**

Delaware's corporate laws are widely regarded as the most advanced and flexible in the U.S., offering clarity for governance and transactions.

## **Preferred Legal Home for Significant Corporations**

More than half of U.S. publicly traded companies and around 66 % of Fortune 500 corporations are incorporated in Delaware.

02

03

## **Specialized Court of Chancery**

Delaware's Court of Chancery focuses on corporate law, resolving disputes quickly and consistently via expert judges.

## **Business-Friendly Tax Environment**

Delaware does not impose state corporate income tax on revenue earned outside the state and has no sales tax, enhancing competitiveness for multi-jurisdictional companies.

04

05

## **Efficient & Flexible Incorporation Process**

Delaware's Division of Corporations provides streamlined entity formation and ongoing statutory support, with minimal residency requirements.

# Key Information for Delaware

## Limited Liability Company (LLC)

### Name rule

► **Mandatory Suffixes:** The name must contain the words "Limited Liability Company" or the abbreviation "L.L.C." or "LLC".

► **Name Availability (Distinguishable):** The name must be distinguishable upon the records of the Secretary of State from the names of other domestic or foreign corporations, LLCs, or partnerships already registered in Delaware.

Note: Simply adding a different suffix or changing punctuation does not make a name distinguishable.

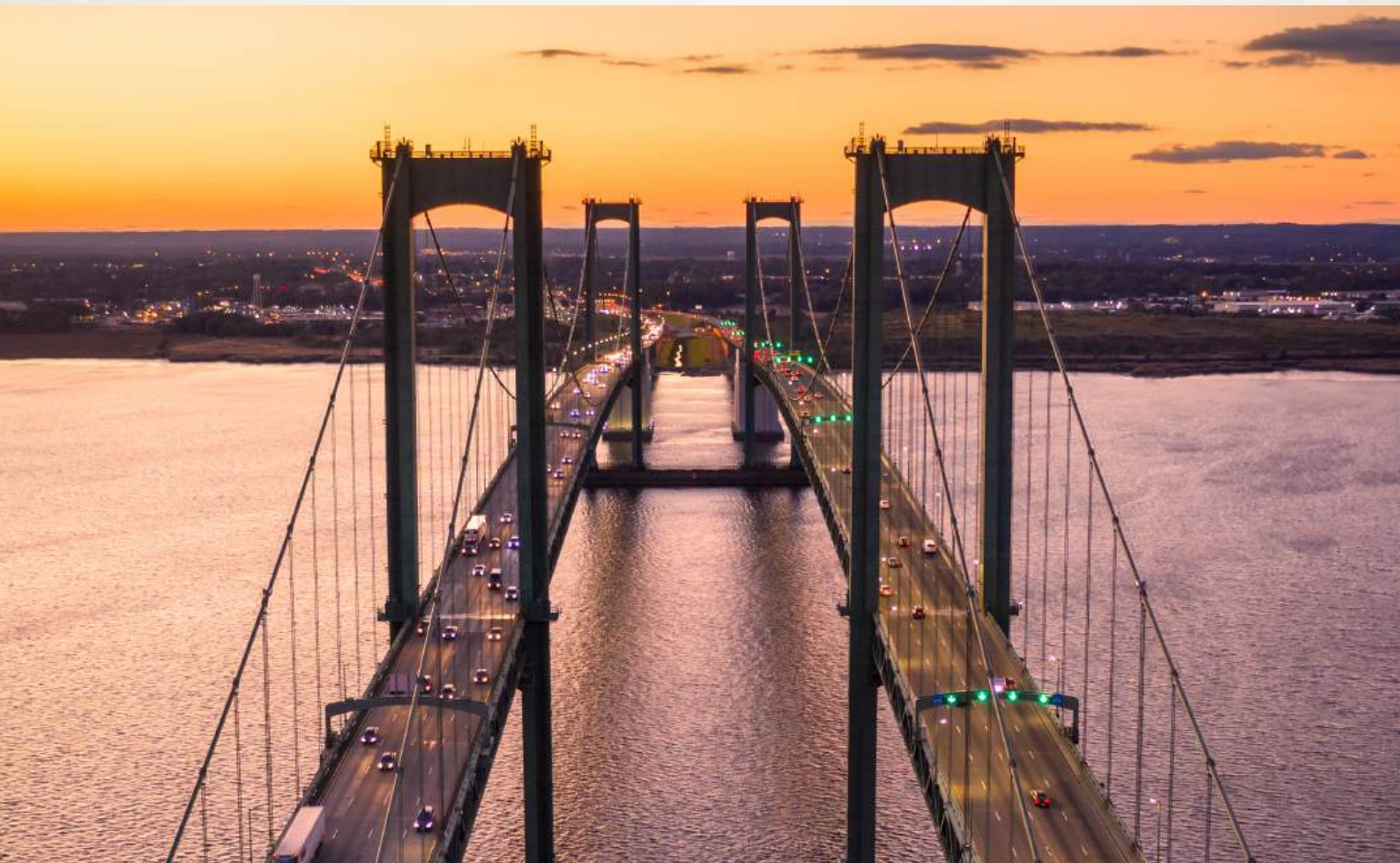
► **Restricted Words:** Use of specific words requires prior approval:

"Bank", "Banking", "Trust": Requires approval from the Delaware State Bank Commissioner.

"University", "College": Requires approval from the Delaware Department of Education.

► **Prohibited Words:** The name must not contain words that are obscene, promote illegal activities, or falsely imply a connection with government agencies.

► **Foreign Characters:** Names must be in the Roman alphabet and can include certain symbols, but if using a foreign language, the name must still be rendered in Roman characters.



## Share Capital

Standard Currency

USD

Permitted Currencies

Any

## Manager

Minimum Number

A Manager is not required if the company is member-managed

Local Requirement

No

Publicly Accessible Records

No

Location of Meetings

Anywhere

## Member

Minimum Number

1

Publicly Accessible Records

No

Location of Meetings

Anywhere

## Registered Agent

Appointment Requirement

Yes

Qualified by Regulatory Authority

Yes

# Legal and Compliance Requirements

Annual Requirements	
Economic Substance Filing	No
Annual Return Filing	No
Accounting & Auditing Report	Delaware LLCs must keep accounting records, but audits are not required by law, and no accounting reports are filed with the state.
Annual Renewal Company	Yes
Annual Renewal Deadline	Registered Agent: Anniversary date Franchise: 1 June
KYC Requirement	Yes Valid KYC docs (passport + address proof) of all members, corporate shareholders
Tax duties	Yes, must complete before renewal company
Re-Active	Contact us for further checking and details

Annual Tax Filing Requirements	
Profit Tax Return Filing:	Delaware LLCs do not file a Profit Tax Return in Delaware, but must file the appropriate tax returns with the IRS, based on their tax structure.
Employer's Return Filing:	Employer's Returns are required only when a Delaware LLC has employees. No employees = no employer tax filing obligation.

Tax Policies	
Profits Taxation	Delaware LLCs do not pay Delaware profit tax on income earned outside Delaware, but profits are taxable at the federal level.
Personal Income Tax	Personal income tax depends on the owner's residency and income source, not merely on having a Delaware LLC.
Property Tax	Delaware property tax applies only to real estate located in Delaware.
Tax on Dividends Paid	Delaware imposes no state tax on dividends. Any dividend taxation depends on U.S. federal tax rules and the LLC's tax classification.
Double Taxation Treaty Access	Access to Double Taxation Treaties depends on the tax status of the owners or the LLC's tax classification, not simply on forming a Delaware LLC.

## Fee Structure

### Fee Structure of Limited Liability Company (LLC)

Fee Structure	Service Fee	Government Fee
Incorporation Fee	USD 845	USD 499
Renewal Fee	USD 715	USD 499

*Note: Fees may vary based on the company's structure and compliance status at the time of renewal. The fees exclude government taxes, statutory duties, and any changes to the company structure or member information.*

# Accompanying Services



## Company Formation

We provide comprehensive company incorporation services to establish a legally compliant entity in the jurisdiction that fits your goals. You need a structure that aligns with regulatory requirements and supports your business objectives - we handle the entire setup for you.



## Nominee Services

We provide nominee directors and shareholders where required by local regulations or privacy needs. You need to maintain compliance while protecting your identity - we take on the nominee role while you retain full control.



## Change Agent

We facilitate the change of your Registered Agent or Secretary. You provide your current company documents and the required resolution; we prepare the paperwork and update the new agent or secretary with the government registry within 1-3 business days.



## Company Renewal

We take care of all mandatory annual renewal procedures. You need your company to remain legally valid, compliant, and fully operational - we ensure timely renewal every year.



## Business Bank Account Opening Support

We provide tailored advisory for opening a business bank account. You need a banking strategy suited to your industry, well-structured KYC/AML documents, and support throughout the application - we guide you from preparation to onboarding.



## Tax – Accounting & Auditing

We deliver accounting and auditing services that meet regulatory and financial reporting standards. You need accurate books, compliant statements, and reports required by authorities or financial institutions - we support every step.



## Shelf Company

We offer pre-registered Shelf Companies ready for immediate use. You need a company that can start operating without delays - we review, update, and transfer the entity to you in full compliance.



### **Serviced Office**

We provide compliant registered office addresses for company formation, bank account opening, and ongoing legal needs. You need a reliable corporate address - we supply a fully compliant solution.



### **Trademark Registration**

We assist in registering and protecting trademarks across key jurisdictions. You need to secure your brand and intellectual property - we ensure legal protection and commercial safety.



### **Trust & Foundation Services**

We set up trust and foundation structures for asset protection and complex ownership requirements. You need secure and strategic asset management - we create the right structure for you.



### **Company Strike-Off**

We assist in legally striking off companies that are no longer active. You need a clean, compliant exit - we manage the formal closure process.



### **Certificates**

We obtain corporate certificates required for banking, licensing, audits, and international transactions. You need valid documents quickly - we deliver them efficiently.



### **Certify / Notarize / Apostille**

We provide full certification, notarization, apostille, and legalization services. You need documents accepted by banks, authorities, and global partners - we ensure international legal validity.



### **Other Filings**

We handle all post-incorporation regulatory filings, including economic substance and tax compliance requirements. You need your company to remain compliant and operational - we manage the filings for you.

# We know you have many choices

*Thank you for considering One IBC® as your trusted partner in cross-border corporate services.*

We are deeply grateful for the opportunity to support your international ambitions. Our commitment is to deliver tailored solutions with transparency, precision, and care - because your success is our purpose.

## A Few Highlights

**10k+**

**Clients Worldwide**

Trusted by 10,000+ clients worldwide, our proven track record ensures USA businesses receive services that meet the highest federal and state standards.

**50+**

**Professional Consultants**

Serving 1,500+ new clients annually across various sectors - from startups to multinational corporations - delivering tailored, lawful solutions.

**32+**

**Branches Representative Offices**

Supported by 32+ representative offices and partners globally, we serve a diverse range of industries, offering unparalleled insights for USA businesses.

**10+**

**Years Experience**

With over 10 years of global experience, we've guided businesses worldwide, bringing seasoned expertise to ensure legal compliance in the USA with IRS and SBA standards.

# Scan to Request a Free Consultation with Our Experts



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**Thank you!**