

South Dakota (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 2-3 working days |
| Corporate Taxation | No |
| 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 |

| South Dakota (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\$ 260 | US\$ 499 | US\$ 260 |
| 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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