

## West Virginia (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 - 6.5%		
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		

West Virginia (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\$ 400	US\$ 499	US\$ 400
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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