

Common types of business filings and fees for the Southeastern states

Included in the Secretary of State's (SoS) January 17, 2020 letter to the House Legislative Oversight Committee (LOC). This information was provided in response to the following question in LOC's December 12, 2019, letter to the SoS: "21. Please provide a table listing business filing fees in South Carolina and fees for comparable business filings in other Southeastern states."

In addition to providing the information in this document, SoS provided the following response:

- Please see the table of the most common types of business filings and fees for the Southeastern states, including South Carolina, that is provided in Attachment B.

ATTACHMENT B

Business Filing Fee Comparison (Southeastern States)

Business Corporations:

Type of Form	South Carolina	Alabama	Arkansas	Florida	Georgia	Kentucky	Louisiana	Mississippi	North Carolina	Tennessee	Virginia	West Virginia
Articles of Incorporation (Domestic)	\$110	\$100	\$50	\$70 (includes \$35 for filing fee and \$35 for registered agent designation)	\$110 paper; \$100 online	\$40 plus organization tax based on number of shares	\$75	\$50	\$125	\$100	\$25 plus \$75 to \$2,525 fee based on number of shares	\$100
Certificate of Authority (Foreign)	\$110	\$150	\$300	\$70 (includes \$35 for filing fee and \$35 for registered agent designation)	\$235 paper; \$225 online	\$90	\$125	\$500	\$250	\$600	\$25 plus \$75 to \$2,525 fee based on number of shares	\$100
Articles of Amendment (Domestic)	\$110	\$100	\$50-\$100	\$35	\$30 paper; \$20 online	\$40 plus organization tax if shares increase	\$75	\$50	\$50	\$20	\$25 plus fee based on increase in shares	\$25
Amended Certificate of Authority (Foreign)	\$110	\$25	\$300	\$35	\$30 paper; \$20 online	\$40	\$125	\$50	\$75	\$20	\$25 plus fee based on increase in shares	\$25
Certificate of Existence/Status	\$10	\$25	\$15	\$8.75	\$20 paper; \$10 online	\$10	\$20	\$25	\$15	\$20	\$6	\$10
Name Reservation (Domestic)	\$10	\$25	\$25	n/a	\$35 paper; \$25 online	\$15	\$25	\$25	\$30	\$20	\$10	\$15
Articles of Correction	\$10	n/a	\$30	\$35	\$20	\$20	\$75	\$50	\$10	\$20	\$25 plus fee based on increase in shares	n/a
Articles of Dissolution (Domestic)	\$10	\$100	\$50	\$35	\$10 paper; no fee online	\$40	\$75	\$25	\$30	\$20	\$10	\$25
Certificate of Withdrawal (Foreign)	\$10	\$100	\$300	\$35	\$10 paper; no fee online	\$40	\$125	\$25	\$25	\$20	\$10	\$25
Notice of Change of Agent or Office	\$10	\$25	No fee	\$35	\$5 per entity; minimum 4 entities	\$10	\$25	\$10	\$5	\$20	No fee	\$15
Annual Report/Registration/Status Report/Franchise Tax Report	Filed with DOR; Initial CL-1 Form is \$25	\$10 plus business privilege tax	\$150 with stock; \$300 without stock	\$150; \$550 if received after May 1st	\$60 paper; \$50 online	\$15	\$30	\$25	\$25	\$20	\$100 to \$1,700 based on number of shares	\$25

Nonprofit Corporations:

Type of Form	South Carolina	Alabama	Arkansas	Florida	Georgia	Kentucky	Louisiana	Mississippi	North Carolina	Tennessee	Virginia	West Virginia
Articles of Incorporation (Domestic)	\$25	\$100	\$50	\$70 (includes \$35 for filing fee and \$35 for registered agent designation)	\$110 paper; \$100 online	\$8	\$75	\$50	\$60	\$100	\$75	\$25
Certificate of Authority (Foreign)	\$10	\$150	\$300	\$70 (includes \$35 for filing fee and \$35 for registered agent designation)	\$235 paper; \$225 online	\$90	\$125	\$100	\$125	\$600	\$75	\$50
Articles of Amendment (Domestic)	\$10	\$50	\$50	\$35	\$30 paper; \$20 online	\$8	\$75	\$50	\$25	\$20	\$25	\$25
Amended Certificate of Authority (Foreign)	\$10	\$25	\$300	\$35	\$30 paper; \$20 online	\$40	\$125	\$50	\$25	\$20	\$25	\$25
Certificate of Existence/Status	\$10	\$25	\$15	\$8.75	\$20 paper; \$10 online	\$10	\$20	\$25	\$15	\$20	\$6	\$10
Articles of Correction	\$10	n/a	\$30	\$35	\$20	\$8	\$75	\$50	\$10	\$20	\$25	n/a
Articles of Dissolution (Domestic)	\$10	\$100	\$50	\$35	\$10 paper; no fee online	\$5	\$75	\$25	\$15	\$20	\$10	\$25
Certificate of Withdrawal (Foreign)	\$10	\$100	\$300	\$35	\$10 paper; no fee online	\$40	\$125	\$25	\$10	\$20	\$10	\$25
Notice of Change of Agent or Office	\$10	\$25	No fee	\$35	\$5 per entity; minimum 4 entities	\$10	\$25	\$10	\$5	\$20	No fee	\$15
Annual Report/Registration/Status Report/Franchise Tax Report	n/a	n/a	n/a	\$61.25	\$40 paper; \$30 online	\$15	\$10	\$25	n/a	\$5	\$25	\$25

Limited Liability Companies:

Type of Form	South Carolina	Alabama	Arkansas	Florida	Georgia	Kentucky	Louisiana	Mississippi	North Carolina	Tennessee	Virginia	West Virginia
Articles of Organization (Domestic)	\$110	\$100	\$50	\$125 (includes \$35 for filing fee and \$35 for registered agent designation)	\$110 paper; \$100 online	\$40	\$100	\$50	\$125	\$300-\$3,000 based on number of members	\$100	\$100
Certificate of Authority (Foreign)	\$110	\$150	\$300	\$125 (includes \$35 for filing fee and \$35 for registered agent designation)	\$235 paper; \$225 online	\$90	\$150	\$250	\$250	\$600	\$100	\$150
Articles of Amendment (Domestic)	\$110	\$100	\$25	\$25	\$30 paper; \$20 online	\$40	\$100	\$50	\$50	\$20	\$25	\$25
Amended Certificate of Authority (Foreign)	\$110	\$25	\$300	\$25	\$30 paper; \$20 online	\$40	\$150	\$50	\$50	\$20	\$25	\$25
Certificate of Existence/Status/Fact of Existence	\$10	\$25	\$15	\$5	\$20 paper; \$10 online	\$10	\$20	\$25	\$15	\$20	\$6	\$10
Articles of Correction	\$2	n/a	\$30	\$25	\$20	\$20	\$100	n/a	\$10	\$20	\$25	n/a
Articles of Termination/Dissolution (Domestic)	\$10	\$100	\$50	\$25	\$10 paper; no fee online	\$40	\$100	\$25	\$30	\$20	\$25	\$25
Certificate of Withdrawal/Cancellation (Foreign)	\$10	\$100	\$150	\$25	\$10 paper; no fee online	\$40	\$150	\$25	\$10	\$20	\$25	\$25
Notice of Change of Agent or Office	\$10	\$25	No fee	\$25	\$5 per entity; minimum 4 entities	\$10	\$25	\$10	\$5	\$20	No fee	\$15
Annual Report/Registration/Status Report/Franchise Tax Report	n/a unless taxed as a corporation	Minimum \$100 business privilege tax	\$150	\$138.75; \$538.75 if received after May 1st	\$60 paper; \$50 online	\$15	\$30	\$0 domestic; \$250 foreign	\$200	\$300-\$3,000 based number of members plus franchise tax	\$50	\$25

Limited Liability Partnerships:

Type of Form	South Carolina	Alabama	Arkansas	Florida	Georgia	Kentucky	Louisiana	Mississippi	North Carolina	Tennessee	Virginia	West Virginia
Application for Registration/ Certificate of Formation (Domestic)	\$100	\$100	\$50	\$1,000 (includes \$965 for filing fee and \$35 for registered agent designation)	\$35 paper; \$25 online	\$40	\$125	\$250	\$125	\$250-\$2,500 based on number of members	\$100	\$250
Application for Certification of Authority/Registration (Foreign)	\$100	\$150	\$300	\$1,000 (includes \$965 for filing fee and \$35 for registered agent designation)	\$210 paper; \$200 online	\$90	\$125	\$250	\$125	\$600	\$100	\$500
Articles of Amendment (Domestic)	\$100	\$100	\$15	\$52.50	\$30 paper; \$20 online	\$40	\$125	\$50	\$25	\$20	\$25	\$25
Articles of Amendment (Foreign)	\$100	\$100	\$15	\$52.50	\$30 paper; \$20 online	\$40	\$125	\$50	\$25	\$20	\$25	\$25
Cancellation/Termination (Domestic)	\$10	\$100	\$15	\$52.50	\$10 paper; no fee online	\$40	\$125	\$25	\$25	\$20	\$25	\$25
Cancellation/Termination/Withdrawal (Foreign)	\$10	\$100	No fee	\$52.50	\$10 paper; no fee online	\$40	\$125	\$25	\$25	\$20	\$25	\$25

Limited Partnerships:

Type of Form	South Carolina	Alabama	Arkansas	Florida	Georgia	Kentucky	Louisiana	Mississippi	North Carolina	Tennessee	Virginia	West Virginia
Certificate of Limited Partnership (Domestic)	\$10	\$100	\$50	\$1,000 (includes \$965 for filing fee and \$35 for registered agent designation)	\$110 paper; \$100 online	\$40	n/a	\$50	\$50	\$100	\$100	\$100
Application for Registration of Foreign Limited Partnership	\$10	\$150	\$300	\$1,000 (includes \$965 for filing fee and \$35 for registered agent designation)	\$235 paper; \$225 online	\$90	n/a	\$250	\$50	\$600	\$100	\$150
Amendment (Domestic)	\$10	\$50	\$15	\$52.50	\$30 paper; \$20 online	\$40	n/a	\$50	\$25	\$20	\$25	\$25
Amendment (Foreign)	\$10	\$25	n/a	\$52.50	\$30 paper; \$20 online	\$40	n/a	\$50	\$25	\$20	\$25	\$25
Cancellation/Termination (Domestic)	\$10	\$100	\$15	\$52.50	\$10 paper; no fee online	\$40	n/a	\$25	\$25	\$20	\$25	\$25
Cancellation/Termination/Withdrawal (Foreign)	\$10	\$100	No fee	\$52.50	\$10 paper; no fee online	\$40	n/a	\$25	\$25	\$20	\$25	\$25