

MAINTAINING YOUR CORPORATION

IN THE STATE OF

MASSACHUSETTS

The initial step of filing the Certificate of Incorporation, for your Massachusetts Corporation, has been completed by Guidant. The following information is important and will assist you in maintaining your corporate status:

- ✓ **Certificate of Incorporation:** Within your Zip File there are several important documents. Your Corporation was established by filing “Certificate of Incorporation” with the Secretary of State. You will find the Certificate of Incorporation in the Corporate Documents folder in your Zip File.
- ✓ **Tax Identification Number:** The Tax Identification number for a business entity is known as an employer identification number (EIN). The EIN operates like a Social Security number for the entity and is required for many necessary activities, such as opening a bank account. Your EIN has already been filed with the IRS, and can be found in the Corporate Documents folder in your Zip File.
- **Annual Report to Massachusetts SOS:** Every domestic corporation is required to file an annual report within 2 1/2 months after the close of its fiscal year. Annual Reports may be filed online through the Massachusetts Secretary of State Corporations Division web site located at: https://corp.sec.state.ma.us/corp/loginsystem/login_form.asp?FilingMethod=I. The filing fee for online filing is \$109.00. In the alternative, you may paper-file by searching for your Corporation and printing out an Annual Report form found through the Massachusetts Secretary of State Corporations Division web site located at: https://corp.sec.state.ma.us/corp/loginsystem/login_form.asp?filingmethod=B. The filing fee for paper-filing is \$125.00. Failure to timely file may result in monetary penalties or administrative dissolution of your Corporation. Please contact the Massachusetts Secretary of State at (617) 727-9640 for more information.
- **Business License:** Your Corporation may be required to obtain a license or permit issued by the State of Massachusetts. To assist you in making this determination, please refer to: <http://www.mass.gov/dpl/> for state, city and county licensing authorities.
- **Business Taxes:** Massachusetts imposes various taxes on businesses. For more information, please contact the Massachusetts Department of Revenue at (800) 392-6089 or visit: <http://www.dor.state.ma.us/>.
- **Employees:** If your Corporation will have employees, state law may require workers’ compensation insurance coverage. Please visit the Massachusetts Department of Labor at: <http://www.mass.gov/dia/> or call (800) 323-3249 for more information.

Many Corporations with employees will be subject to unemployment tax requirements. Information may be obtained from the Massachusetts Department of Revenue at: <http://www.massdor.com/business/taxguide/unemployment.htm> or call (800) 392-6089.

- Financial Statements to Shareholders:** Every domestic corporation is required to furnish its shareholders annual financial statements within 120 days after the close of each fiscal year.
- Record Keeping:** Every domestic corporation is responsible for keeping at its principle office: the Certificate of Incorporation, the Bylaws, current names and addresses of directors and officers, current names and addresses of all shareholders and the number and class of shares held by each, written communications to shareholders, including financial statements for the past three years, adequate and correct books, minutes and resolutions of the shareholder and board meetings for the past three years, and the most recent annual report delivered to the Secretary of State.
- Change of Address and/or Resident Agent Information:** In the event your Corporation's principal office address, your registered office address and/or your resident agent changes, you will be responsible for taking the necessary steps to inform both the Secretary of State and the Internal Revenue Service (IRS) of the address change. To notify the Massachusetts Secretary of State, you can make changes online at: https://corp.sec.state.ma.us/corp/loginsystem/login_form.asp?FilingMethod=I. In the alternative, your Corporation may paper file by using a form found through the Secretary of State website at: <http://www.sec.state.ma.us/cor/corpweb/cordom/dominf.htm>. To notify the IRS, we have included additional information, including a Change of Address IRS Form, in the file in order to assist you in completing this process.
- Additional State Requirements:** It is important to note that the Massachusetts Secretary of State may have additional requirements above and beyond what has been detailed above. It is your responsibility to read any and all information sent to you by the Massachusetts Secretary of State or any other agencies, to assure that you are remaining compliant. Failure to remain compliant and/or respond to requests for information in a timely manner may result in dissolution of your Corporation.

This form is provided to you for informational purposes only. You are responsible for determining the correct information and completing the necessary requirements for your entity. Information provided is subject to change based on state requirements. It is important that you always check the information provided above with the most up to date information as provided by the Secretary of State and other government agencies.