

MAINTAINING YOUR CORPORATION

IN THE STATE OF

MICHIGAN

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

- ✓ **Articles of Incorporation:** Within your Zip File there are several important documents. Your Corporation was established by filing “Articles of Incorporation” with the Corporation Division. You will find the Articles 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 Statement:** Every domestic corporation is required to file an Annual Statement each year by February 15th with the Michigan Department of Labor & Growth (MDLG). If your Corporation was incorporated after September 30th, your Corporation is not required to file an Annual Statement until the second February 15th after the Corporation’s formation. You are able to file your Annual Statement online. You may find the appropriate form at the Michigan Department of Labor & Growth website at http://www.michigan.gov/cis/0,1607,7-154-35299_35413---,00.html. Failure to timely file may result in monetary penalties or administrative dissolution of your Corporation. Please contact the Michigan Department of Labor & Growth at (517) 373-1820 for more information.
- **Business License:** Your Corporation may be required to obtain a license or permit issued by the State of Michigan. To assist you in making this determination, please refer to: <http://www.michigan.gov/som> for state, city and county licensing authorities or call (877) 932-6424 for more information.
- **Business Taxes:** Michigan imposes various taxes on businesses. For more information, please contact the Michigan Division of Treasury at (517) 373-3200 or visit: <http://www.michigan.gov/treasury>.
- **Employees:** If your Corporation will have employees, state law may require worker’s compensation insurance coverage and you should visit the Michigan Worker’s

Compensation Agency at: <http://www.michigan.gov/wca> or call (888) 396-5041 for more information.

Many corporations with employees will be subject to unemployment tax requirements. Information may be obtained from the Unemployment Insurance Agency at: <http://www.michigan.gov/uia> or call (800) 638-3994.

- Record Keeping:** Every domestic corporation is responsible for keeping at its principle office: current names and addresses of all shareholders and the number and class of shares held by each and the dates when they respectively became the owners of record, books and records of account, and minutes of the proceedings of its shareholders, board and executive committee.

- Change of Address and/or Resident Agent Information:** Whenever the Registered Agent, Resident Agent Address, or Principle Office Address changes, a written notification must be given to the Michigan Bureau of Commercial Services. The appropriate document (Form 520) for making such changes can be found at: www.dleg.state.mi.us/bcsc/forms/corp/corp/520.pdf. To notify the IRS, we have included additional information, including a Change of Address IRS Form 8822, in the file in order to assist you in completing this process. For additional information regarding changes to Resident Agent or Principle Office information, please contact the Bureau of Commercial Services at (517) 241-6470.

- Additional State Requirements:** It is important to note that the Michigan Bureau of Commercial Services 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 Michigan Bureau of Commercial Services 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 Division of Revenue and other government agencies.