

美国特拉华州 股份有限公司 注册指引

Guide to Starting a
Corporation
in Delaware, USA



简介 Introduction

在特拉华州，股份有限公司 (C Corporation) 和有限责任公司 (LLC) 是最普遍的两种公司形式。投资者可以根据自身需要开设相应类型的公司。

- ▶ 相较于其他州而言，特拉华州是境外投资者在美国开设子公司的首选地。投资者可选择设立股份有限公司 (C Corporation) 或有限责任公司 (LLC) 类型的子公司。股份有限公司的股东以其所持股份为限对公司债务承担有限责任，公司内部的管理结构相对集中。有限责任公司与其类似。但从公司结构和纳税角度出发，股份有限公司 (C Corporation) 依旧是境外投资者的第一选择。
- ▶ 股份有限公司 (C Corporation) 必须依照《特拉华州一般公司法》设立；而有限责任公司 (LLC) 则必须依照《特拉华州有限责任公司法》成立。以上两部法规都可在特拉华政府网站获得。
- ▶ 在美国，注册公司的审批由每个州的州务卿或管理企业的政府部门办理。就特拉华州而言，负责审批公司注册机构为“特拉华州州务卿”。所有于特拉华州注册的公司都需向特拉华州州务卿提交注册文档并支付注册费用。

In Delaware, corporations and limited liability companies (LLCs) are the most prevalent business forms. Each has different characteristics that must be considered carefully because they may be an advantage to certain investors but not to others.

- ▶ The most common option for an overseas company to establish a presence in the US is to incorporate a subsidiary in Delaware. The subsidiary can be a corporation or an LLC. A corporation offers limited liability and has centralised governance structures. Similarly, an LLC offers limited liability and can have centralised governance structures if the members so elect. While corporations have been and still are the first choice for foreign companies establishing a business presence in Delaware, LLCs are an acceptable alternative, but careful consideration should be given to the governance and tax aspects discussed below.
- ▶ The main statutes governing Delaware corporations and LLCs are the Delaware General Corporation Law (Title 8, Chapter 1, Delaware Code) and the Delaware Limited Liability Company Act (Title 6, Chapter 18, Delaware Code). Both statutes are available online.
- ▶ The Delaware Division of Corporations is the administrative agency responsible for accepting and processing all documents required to be filed to form and register any business entity in Delaware.



如非另有说明，本指引所述美国特拉华州公司，特指根据《特拉华州一般公司法》第102条在美国特拉华州登记成立的股份有限公司 (C Corporation)。

Unless otherwise mentioned, the corporation mentioned in this article specifically refers to the C Corporation registered in accordance with Section 102 of the General Corporation Law of the State of Delaware.

美国特拉华州股份有限公司的主要特点

Major Features of Delaware Corporation

公司名称

于美国特拉华州注册成立的股份有限公司,其名称必须包含以下其中一个单词:“association”(协会),“company”(公司),“corporation”(公司),“club”(俱乐部),“foundation”(基金会),“fund”(基金),“incorporated”(公司),“institute”(协会),“society”(协会),“union”(联合会),“syndicate”(联合组织),或“limited”(有限)字样或以上其中一个单词的缩写形式。

拟使用的公司名称不可与已注册或预留在案的公司实体(包括股份有限公司、有限责任公司、合伙企业或信托等)名称相同或相近,除非该名字所有者以书面形式同意您对该名称的使用。

Name of Company

The name of a corporation must include one of these words: “association,” “company,” “corporation,” “club,” “foundation,” “fund,” “incorporated,” “institute,” “society,” “union,” “syndicate” or “limited,” or the abbreviation of one of these words.

Also, the name of a corporation must be distinguishable from the names that are reserved with the office of the Division of Corporations or from the names on records of each other corporation, limited liability company, partnership, limited partnership or statutory trust, except with the written consent who has reserved such name.

注册资本

美国特拉华州的《一般公司法》对股份有限公司的注册资本并没有做出特别限制,注册资本金额由股东全权自主决定。但需要注意的是,特拉华州的特许经营税(Franchise Tax)是根据公司发行的股份数目而定的,因此启源公司建议您在注册时,在情况允许的条件下,只发行必要的股份。一般原则是,尽量把公司的股份数目定于不多于5,000股,这样则只需要缴纳较低的特许经营税。若公司需发行更多股份,那么需要比较使用“假定股票面值资本方法”(Assumed Par Value Capital Method)和“授权发行股份方法”(Authorized Shares Method)评估得出的特许经营税额,得出较少税额的方法会使用到以后的特许经营税计算中。这两种计算方法会在下文中详细解释。

Capital

Delaware does not have a minimum capital requirement to incorporate a corporation. However, the annual Delaware Franchise Tax amount will be determined based on the number of shares; therefore, whenever authorizing shares for a Delaware corporation, it is best to keep the number of shares low. A good rule of thumb is to authorize only what the corporation will need. Corporations with 5,000 or less authorized shares are considered minimum stock and will pay the minimum Delaware Franchise Tax each year. Otherwise, the franchise tax amounts will be calculated with two different methods, and the method that results in the lesser tax will be applied for the further calculation. The detailed calculation method will be explained later.



股东

特拉华州《一般公司法》并没有对股份有限公司的股东人数做出任何特别的限制。股东可以由一个或多个法人团体或自然人担任，且股东国籍不受限制。

Shareholders

There are no restrictions on the number of shareholders (equity holders) a Delaware company can have. A corporation can have one or more stockholders.

成立人

成立人的主要任务是提交注册证书。公司必须于注册证书上注明成立人的名字及地址。所有于特拉华州成立的公司都必须有一个成立人。成立人可由自然人或法人团体担任，该成立人不必是特拉华州居民。

Incorporators

An incorporator's primary role is to file the certificate of incorporation. The incorporators' names and addresses must be listed on the certificate. An incorporator may be a person, corporation, partnership or association. The incorporator does not have to reside or be incorporated in Delaware.

董事

美国特拉华州《一般公司法》除了规定公司董事必须由自然人担任之外，并没有对董事做出其他特别限制。一般情况下，公司的首任董事由股东出任，但公司法并没有要求董事必须持有公司股份。并且，公司法没有对董事的居住地和国籍做出限制。外国人也可以担任董事的职位。

Director

There are no general restrictions or requirements on the appointment of directors, except that they must be natural persons. Typically, the corporation's initial directors consist of one or more of its founders, but there is no statutory requirement that a director must be a stockholder. There is no requirement that the directors must reside in Delaware or in the US. There is also no requirement that any number of directors must be US citizens or permanent residents. All directors can be foreign citizens.

注册代理及注册地址

《一般公司法》规定，所有于特拉华州注册成立的股份有限公司都必须有一个位于特拉华州的注册代理代其接收法律文书。注册代理可由居住在特拉华州的个人或当地公司担任，但注册代理必须在特拉华州有实际地址。启源可以为客户安排提供一个位于特拉华州的注册代理以满足此项要求。

Registered Agent

All corporations registered at Delaware must have a registered agent on behalf of the corporations to receive legal documents. A registered agent may be an individual who resides in Delaware or a business entity that is authorized to do business in Delaware. The registered agent must have a physical street address in Delaware.

公司注册证书

所有拟在美国注册成立的公司,都需要由公司成立人向所在州州务卿办公室提交公司注册文档并缴纳注册费用。州务卿办公室进行文档审阅,如果没有问题,则会出具公司注册证书(盖有提交日期及编号)。特拉华州股份有限公司的注册证书性质类似香港注册证书(或中国大陆的营业执照)。启源可提供注册证书模板以供客户参考。

Certificate of Incorporation

A Certificate of Incorporation is a form filed with an agency in your state to register your corporation. In most states, this same form is called "Articles of Incorporation," but a handful of states, including Delaware, use the term "Certificate of Incorporation" instead. We offer a free Certificate of Incorporation template that you can use in Delaware or any state.

公司法规

公司法规 (Bylaws), 是公司的内部管理制度。这份制度阐述了公司内部的组织结构、职能划分、人事任免等规定。该份文件不同于公司注册证书,只做内部记录用途,无需上交至州政府,但公司法规的编制必须严格遵照特拉华州法律规定。首份公司法规必须经由董事或成立人签署生效。

Bylaws

A corporation's bylaws are its internal rules and operating procedures. They are not filed with the Secretary of State. Bylaws may include any provisions relating to the business and affairs of the corporation or the rights and powers of the corporation and its directors, officers, shareholders and employees. Bylaws cannot include anything that is inconsistent with the law or the certificate of incorporation. The incorporators or directors must approve initial bylaws.



股份有限公司与责任有限公司比较

Corporation VS LLC

在美国特拉华州,股份有限公司(C Corporation)和有限责任公司(LLC)是最受欢迎的两种公司形式。两种公司形式各有特点,投资者可根据自身需要决定注册哪种形式的公司。

In Delaware, corporations and limited liability companies (LLCs) are the most prevalent business forms. Each has different characteristics that must be considered carefully because they may be an advantage to certain investors but not to others.



相同 Similarities

无论是股份有限公司还是责任有限公司, 股东(成员) 以自身的出资额为限, 对公司债务承担有限责任。股东(成员) 不以个人财产对公司债务承担责任。

Both corporations and LLCs shield their owners from personal liability. The stockholders of a corporation and the members of an LLC are not personally liable for the debts, obligations and liabilities of the entity.

股份有限公司和有限责任公司都可以选择永久存在。

Delaware corporations and LLCs have a statutory right to exist perpetually and continue in existence even if the original principals depart.

不同 Differences

税务申报

股份有限公司(C Corporation)可能面临双重征税。股份有限公司不仅自身要申报并缴纳公司所得税, 股东也要根据从公司收到的收入, 申报缴纳个人所得税(当股东为个人时) 或公司所得税(当股东为公司实体时)。但是, 股份有限公司可以选择留存收益不分配, 作为公司发展和运营金, 直至250,000美元(个人服务类公司为150,000美元)。选择此种方式, 则股东不需要对这部分金额缴纳所得税, 有效避免了双重征税。但若公司留存超过250,000美元(个人服务类公司为150,000美元), 不仅要超出部分征收所得税, 还需支付额外20%的惩罚性税款。

与之相反的是, 有限责任公司(LLC)在有多于2名成员时, 被默认为穿透主体(Pass-Through Entity)。有限责任公司(LLC)需要提交所得税税表, 但是不需要缴纳所得税, 因为有限责任公司(LLC)的利润已经根据成员所持有的份额穿透延申到成员的所得税税表, 不管收益是否分配。成员需要将由公司穿透延申过来的收入体现到自身的所得税表中。值得注意的是, 若有限责任公司亏损, 成员在所得税申报时可享受部分抵减。

Taxation

A corporation's income may subject to double taxation. A corporation must pay taxes on its income when earned, and the stockholders must pay taxes on any dividends or other distributions they received from the corporation. However, the corporation can choose to retain the earnings to finance growth and reasonable needs of the business till USD 250,000 (USD 150,000 for personal service corporation) to avoid double taxation. Accumulated Earnings Tax with tax rate 20%, in addition to regular income tax, will be applied on corporations for unreasonably accumulating earnings, which is the amount exceeds USD 250,000 (USD 150,000 for personal service corporation).

In contrast, LLCs have the advantage of flow-through taxation. An LLC does not pay entity-level taxes on its income; instead, profits and losses pass through to the members, then the members will report the apportioned profits on their own income tax returns with applicable tax rates, regardless of whether the income is distributed or not. If the LLC is profitable but does not distribute any cash to the owners, the owners are still taxed on the income of the LLC. That is one potential downside of the LLC. However, pass-through taxation can be advantageous if the owners can anticipate and take advantage of company losses on their own tax returns.

管理结构

股份有限公司的组织结构较为集中。股份有限公司的经营管理由董事会决定，股东并不参与公司的日常运营。但是，股份有限公司一些重要决策如合并，必须由股东大会表决通过。而对于有限责任公司，根据经营协议，成员可以自己或雇佣经理参与公司的日常经营管理活动。

Management

Corporations have mandatory centralised management. Control of the business and affairs of the corporation is vested in the corporation's board of directors, and the stockholders are generally not involved in the day-to-day management of the affairs of the corporation. However, shareholder's approval is required for certain significant transactions such as mergers. On the other hand, LLCs can be managed either by the members themselves or by managers appointed by the members.



股份有限公司的注册程序

Corporation Registration Procedures

1 确定公司名称 Choose a Corporate Name

拟使用的公司名称不可与已注册或预留在案的公司名称相同或相近。启源可为您提供公司名称的查重，以确定拟用的公司名称的可用性。您也可以选择在網上申請預留公司名稱。

Your corporation's name must not be deceptively similar to the names of other business entities already on file with the Delaware Secretary of State. Names may be checked for availability by searching the Delaware Secretary of State business name database. You can reserve a name online through the Delaware Division of Corporations website.

2 编制公司注册 所需文档 Prepare and File Certificate of Incorporation

所有拟在美国注册成立的公司，都需要向所在州州务卿办公室提交公司注册文档并缴纳注册费用。州务卿办公室进行文档审阅，如果没有问题，则会出具公司注册证书（盖有提交日期及编号）。注册文档可在网上或通过邮寄提交。公司注册文档须包含公司名称、特拉华州注册代理和注册地址、公司准许发行的股票数量、股票的面值、成立人的姓名及邮寄地址。

Your corporation is legally created by filing a Certificate of Incorporation with Delaware Secretary of State. Certificate of Incorporation can be filed by postal mail or online and you must include a Filing Cover Memo. The articles must include the corporation's name; the Registered Office street address and name of the agent for service of process at that address; the number of shares authorized to issue and the par value; its purpose; and the name and mailing address of the incorporator.

3 委任特拉华州 注册代理 Appoint a Registered Agent

所有于特拉华州注册成立的公司都必须有一个注册代理。注册代理必须同意代表拟注册公司接收法律文书或商业信件。注册代理可由居住在特拉华州的个人或当地公司担任，但该注册代理必须在特拉华州有实际地址。

Every Delaware corporation must have an agent for service of process in the state. This is an individual or corporation that agrees to accept legal papers on the corporation's behalf if it was sued. The agent should agree to accept service of process on your corporation's behalf prior to designation. The agent may be an individual Delaware resident, or a business entity authorized to do business in Delaware. The registered agent must have a physical street address in Delaware.

4 设立一个公司 文件档案 Set Up a Corporate Records Book

设立一个公司文件档案, 以方便您保存如股票书、股东登记册、董事登记册、股权转让名册以及会议记录册等重要资料。公司文件档案应妥善保管在股份有限公司办公室。

Set up a corporate records book in which you keep all your corporation's important papers, including minutes of director and shareholder meetings, stock certificates, and stock certificate stubs. Keep your corporate records book at the principal office of your corporation.

5 编制公司法规 Prepare Corporate Bylaws

公司法规 (Bylaws), 是股份有限公司的内部管理制度。该份文件只做内部记录用途, 无需上交至州政府。虽然公司法规并不是特拉华州公司注册硬性要求, 但启源建议您编制一份公司法规, 以规范公司的管理结构, 并满足可能产生的合规性要求。

Bylaws are an internal corporate document that sets out the basic ground rules for operating your corporation. They are not filed with the state. Your corporation is not legally required to have corporate bylaws, but you should adopt them because they establish your corporation's operating rules, and help show banks, creditors, the IRS, and others that your corporation is legitimate.

6 指定公司首任 董事 Appoint Initial Corporate Directors

公司的董事会的首任成员由公司成立人指定。董事会的更换由股东大会表决决定。公司成立人需要填写并签署“公司成立人声明”, 显示所指定的首任董事的姓名和地址。此声明及副本需在公司文件档案处妥善保管。

The incorporator, the person who signed the Certificate of Incorporation, must appoint the initial corporate directors who will serve on the board until the first annual meeting of shareholders (when the board members who will serve for the next term are elected by the shareholders). The incorporator must fill in an "Incorporator's Statement" showing the names and addresses of the initial directors. The incorporator must sign the statement and place a copy in the corporate records book. The statement need not be filed with the state.



7 召开首次董 事会 Hold Your First Board of Directors Meeting

公司首次董事会应由首任董事组织召开。首次董事会应通过如公司法规、银行开立、授权发行的股票数目、会计年度选择、股票证书形式、公司印章形式等一系列决策。董事所通过的决策必须通过会议记录的形式记录在册。值得注意的是，若公司选择以S公司的形式申报，必须有记录显示董事会同意该决议。

The first meeting of the corporation's board of directors should be held at which the directors can appoint corporate officers, adopt bylaws, select a corporate bank, authorize the issuance of shares of stock, set the corporation's fiscal year, and adopt an official stock certificate form and corporate seal. The directors' actions must be recorded in corporate minutes prepared by the incorporator or any of the directors and approved by the board of directors. Additionally, if the corporation will be an S corporation, the directors should approve the election of S corporation status.

8 发行股票 Issue Stock

向股东发行股票。大多数州对股票的发行没有硬性要求，但小公司一般选择发行纸质股票证书，并在公司股票流通记录中填写每个股东的姓名和联系信息。

虽然公司发行的股票根据联邦、州证券安全法应划分为证券，但美国联邦和所有州都对大多数小型企业豁免此项分类。例如，联邦法律豁免了“非公开发售”的股票：即采用非广告形式，出售给限定群体（通常指35人或以下）的股票不被划分为证券。

Issue stock to each shareholder. Although not legally required in most states, small corporations usually issue paper stock certificates. Enter each shareholder's name and contact information in the corporation's stock transfer ledger.

A share of stock in your corporation is classified as a security under state and federal security laws that regulate the offer and sale of corporate stock. However, the federal government and all states exempt most small corporations from these laws. For example, federal law exempts "private offerings" a non-advertised sale to a limited number of people (generally 35 or fewer). Most states have enacted their own versions of this SEC exemption.



在特拉华州成立一家公司，你需要采取以上步骤。
To form a corporation in Delaware, you need to take the steps set forth below.

股份有限公司的合规维护

Compliance Requirements

特拉华州年检报告和特许经营税申报要求

所有于特拉华州注册的股份有限公司必须于日历年结束后的第一个3月1日之前向州务卿提交年检报告 (Annual Report) 并缴纳特许经营税 (Franchise Tax)。外州公司 (Foreign Corporation) 必须于日历年结束后的第一个6月1日前提交年检报告。年检报告的申报费用为50美元 (股份有限公司) 或125美元 (外州公司), 特许经营税税费需在年检报告一并提交。

- ▶ 如使用“授权发行股份方法”计算特许经营税, 则最低特许经营税额为175美元; 如使用“假定股票面值资本方法”, 则最低特许经营税额为400美元。这两种方法, 最高特许经营税税额都为200,000美元, 大型公司为250,000美元。若公司预计特许经营税税额超过5,000美元, 则需按季度预缴。详情请咨询启源顾问。
- ▶ 如果公司美元未按时提交年检报告及缴纳特许经营税, 则可能面临200美元的罚款并被收取未缴纳额每月1.5%的利息罚款。外州公司如未按时提交年检报告, 则需缴纳125美元的罚款。

Comply with Delaware Annual Report and Franchise Tax Requirements

All corporations incorporated in Delaware must file an annual report and pay franchise tax. The taxes and annual reports of corporations must be received by the Delaware Division of Corporations no later than the following March 1st after the end of calendar year. Foreign corporations are required to file an annual report by no later than the following June 1st after the end of calendar year.

The annual report filing fee for domestic corporations is USD50 plus franchise taxes due upon filing of the report. The filing fee for foreign corporations is USD125.

- ▶ The minimum franchise tax is USD175 for corporations using the authorized shares method and a minimum tax of USD400 for corporations using the assumed par value capital method. The maximum franchise tax is USD200,000 for both methods, unless it has been identified as a large corporate filer then the maximum franchise tax will be USD250,000. Corporations owing franchise taxes USD5,000 or more pay estimated taxes in quarterly instalments with 40% due June 1, 20% due by September 1, 20% due by December 1, and the remainder due March 1. Consult with Kaizen consultants for more details on the Delaware Franchise Tax Calculation.
- ▶ The corporation's penalty for not filing a completed annual report on or before March 1st is USD200. Interest at 1.5% per month is applied to any unpaid tax balance. Foreign corporations are assessed a penalty of USD125 if the annual report is not filed on time.

其他合规性要求

Comply with Other Tax and Regulatory Requirements

所有于美国成立的股份有限公司都必须申请雇主识别编号 (Employer Identification Number)。若公司负责人有美国社会安全号 (SSN)，则可通过美国国税局网络系统在线申请雇主识别编号。否则，只能通过邮寄方式，纸质申请该编号。

Your corporation must obtain a federal employer identification number (EIN). EIN can be obtained by completing an online application on the IRS website if the responsible person has SSN. Otherwise, EIN application can only be filed via postal mail.

雇主识别编号 (EIN)
EIN

若股份有限公司的所有股东都是税务居民，可以选择作为S公司进行申报，则必须向政府提交由全体股东签字的2553表格。该表格必须在所选纳税年度开始之前，或纳税年度开始的两个半月内进行提交申报。

Only the corporation whose shareholders are all tax residents can elect S corporation status for tax purposes, it must submit Form 2553 Election by a Small Business Corporation (signed by all the shareholders). The election should be filed within two months and 15 days after the beginning of the tax year the election is to take effect, or at any time during the tax year preceding the tax year it is to take effect. See the IRS S Corporation Fact Sheet for details.

S公司申报
S Corporation Filing

您的特拉华州股份有限公司是否需要申请营业执照，或者需要申请哪些营业执照，与您的特拉华州公司所经营业务及经营场所所在地有关。详情请向启源顾问咨询。

Depending on the type of business and where it is located, your corporation may need to obtain other state and local business licenses.

营业执照
Business Licenses



额外的税收和监管要求适用于您的公司。这些包括：

Additional tax and regulatory requirements apply to your corporation. These include:

股份有限公司的税收规定

Taxation

1 所得税申报 Corporate Income Tax

所有在特拉华州开展业务的股份有限公司无论他们是否有应纳税所得额,若按照日历年度报税,则都必须在每年4月15日或之前提交州所得税申报表。特拉华州公司所得税的申报遵从于联邦报税条例。特拉华州的所得税税率目前为8.7%。

Every domestic or foreign corporation doing business in Delaware that is not specifically exempt must file a Delaware corporate income tax return and must pay a Delaware corporate income tax of 8.7% on the corporation's federal taxable income from Delaware sources, or income apportioned to Delaware. Delaware law does not require the payment of a minimum corporate income tax.

2 总收入税 Gross Receipts Tax

在特拉华州经营并取得来自特拉华州收入的股份有限公司必须缴纳总收入税。该税率根据公司经营性质而各异,目前在0.945%--0.7468%之间浮动。

A corporation doing business in Delaware with receipts from Delaware sources is subject to Delaware gross receipts tax at various rates (currently ranging between .0945% and 0.7468%) depending on the nature of the business conducted in Delaware.

3 联邦所得税申报 Federal Income Tax

根据国税局 (IRS) 规定,所有股份有限公司无论他们是否有应纳税所得额,若按照日历年度报税,则都必须在每年4月15日或之前提交所得税申报表,延期后的截止日期为10月15日。需要注意的时,即使延长了申报时间,公司也必须在纳税申报表的截止日期(不包含延期)前支付所有的应交税款,否则会产生相应的罚款和利息。

According to Internal Revenue Service (IRS), all business entities must file an income tax return on or before the following April 15th of the tax year, or Oct 15th with extension, if calendar year is applied on tax purpose. However, the business entity must pay the tax due in full no later than the original due date for filing its tax return (not including extensions). Interest and penalty will be charged on taxes paid late even if an extension of time to file is granted.



在特拉华州,股份有限公司的应税收入仅包括其在特拉华州获得的收入。特拉华州公司在州外提供货物或服务所得收入不用缴纳特拉华州所得税,但是有可能需要缴纳取得收入所在州的所得税。此外,特拉华州没有营业税和增值税(value-added tax)。在特拉华州注册成立的公司应缴纳以下类型的税款:

In Delaware, taxable business entities are only subject to Delaware income tax on Delaware source income, that is, the portion of their income allocated or apportioned to Delaware. There is no state corporate income tax on goods or services provided by Delaware corporations operating outside of Delaware. In addition, purchases in Delaware are not subject to sales tax, and Delaware has no value-added tax (VAT). Therefore, a Delaware corporation is subject to the following taxes:

外州公司

Foreign Corporations Doing Business in Delaware

所有于特拉华州州外成立的股份有限公司,在特拉华州开展业务之前,都必须向特拉华州州务卿办公室提交注册文档,注册为特拉华州外州公司。外州公司也必须在特拉华州指定一个注册代理。该注册代理必须在特拉华州有实际地址。需要注意的是,在向特拉华州州务卿办公室提交注册文档之前的6个月内,该外州公司还必须在原注册州取得相应的证明文件。

All corporations organized outside of Delaware must register with the Delaware Secretary of State to do business in Delaware. Foreign corporations must appoint a registered agent for service of process physically located in Delaware. To register, file the State of Delaware Qualification Certificate of a Foreign Corporation. The completed certificate must be accompanied by a Certificate of Existence, dated within 6 months prior to the filing of the certificate, from the foreign corporation's home state.



服务范围

<h2>公司注册</h2> <ul style="list-style-type: none"> ✓ 公司组建注册 ✓ 银行账户办理 ✓ 公司秘书 ✓ 注册地址 ✓ 维护变更 ✓ 注销清盘 	<h2>审计、会计</h2> <ul style="list-style-type: none"> ✓ 财务咨询 ✓ 尽职调查 ✓ 会计记账 ✓ 法定审计 ✓ 专项审计 	<h2>税务</h2> <ul style="list-style-type: none"> ✓ 税务咨询 ✓ 税务筹划 ✓ 税务申报 ✓ 税务审查 ✓ 转移定价
<h2>签证</h2> <ul style="list-style-type: none"> ✓ 工作签证 ✓ 商务签证 ✓ 创业准证 ✓ 投资移民 ✓ 技术移民 	<h2>人事</h2> <ul style="list-style-type: none"> ✓ 员工雇佣 ✓ 劳务派遣 ✓ 工资发放 ✓ 人事管理 ✓ 劳动法咨询 	<h2>知识产权</h2> <ul style="list-style-type: none"> ✓ 商标注册和延展 ✓ 商标侵权 ✓ 商标监控 ✓ 外观设计注册 ✓ 专利注册 ✓ 域名登记

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申请企业所得税优惠和个人所得税优惠是一项非常专业的工作,如有失误,可能导致申请并不成功。
 如果您需要专业优质的服务,请联系启源会计师事务所,我们的专业服务顾问,会为您提供详尽的解决方案。

如果您需要进一步的信息或协助,烦请您浏览本所的官方网站 www.kaizencpa.com
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