



Recent Changes to the Arizona Corporation Commission

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During the past year, the Arizona Corporation Commission (ACC) has made major procedural and operational changes in its Corporations Division. One of the most notable changes is how the ACC now interfaces with users. A new online filing system, called "eCorp" has been created. You can search for information about an entity without an account, but in order to submit any online filing, you must first create an eCorp account.

An eCorp account offers many benefits to users. The "My Dashboard" interface contains three links to the most recently used services (filing a Corporation's Annual Report, creating a new LLC, and reserving an entity name) and 8 drop-down sections (My Alerts, My Entities, My Correspondence, My Rejected Filings, My Unfinished Filings, My Recent Filings/Requests, My Shopping Cart, My Recent Payments). The "My Entities" section provides a list of all entities with which the account owner is associated. In order to receive Annual Report reminders, you must "follow" an entity, and the reminder will appear in the "My Alerts" section (reminders are no longer transmitted via email). If you are going to serve as Statutory Agent for an entity, you must accept the appointment as Statutory Agent through your eCorp account. The eCorp system also allows account holders to make deposits in their Money On Deposit (MOD) account.

Starting October 5, 2018, the ACC stopped accepting entity document submissions via email and is encouraging all filings to be submitted online through the eCorp system. However, a resubmission of a paper filing cannot be done online. For online filings, users can upload their own documents but must enter certain data into the online system. If the information on the uploaded document does not match the information entered, then the submission will be rejected.

Users have the option to submit filings purely through the eCorp system, or they may use updated forms created by the ACC. Use of the ACC forms is not mandatory except for three documents: (1) the Corporation Annual Report; (2) the Certificate of Disclosure and attachments; and (3) the Statement of Bankruptcy and attachments. The forms are available as fillable PDF files for use in submissions via mail, in person, or by fax. Some of the forms also feature check-boxes that designate the action being taken, and the submission will be rejected if the required check-boxes are not marked as indicated in the instructions.

New Corporations Division forms include a Statutory Agent Acceptance form, Attachment forms for LLC's, LLC Statement of Change, and a Nonprofit Articles of Incorporation form. Statutory Agent Acceptance forms are now separate from the document making the appointment. However, the ACC recommends that the Statutory Agent Acceptance form be filed at the same time as the document making the appointment in order to prevent a rejection of the filing. LLC Statement of Change forms are now broken down into two separate forms, one for the statutory agent and known place of business changes, and another for changes to the manager or member addresses.

When forming a nonprofit organization, it is important to note that the ACC Nonprofit Articles of Incorporation form does not include the mandatory Internal Revenue Service language to support tax-exempt status. For this reason, the ACC recommends seeking advice from a competent attorney when forming a nonprofit corporation that will be tax-exempt in order to meet IRS requirements.

The ACC has come a long way over the past several decades, transitioning from only accepting submissions in paper format that are either personally delivered or mailed (with certain items restricted to processing in Phoenix), to allowing certain documents to be filed via fax, then adding some email filings, and now switching to the current online system. For more details on recent changes, visit the ACC's website at <https://www.azcc.gov/>.