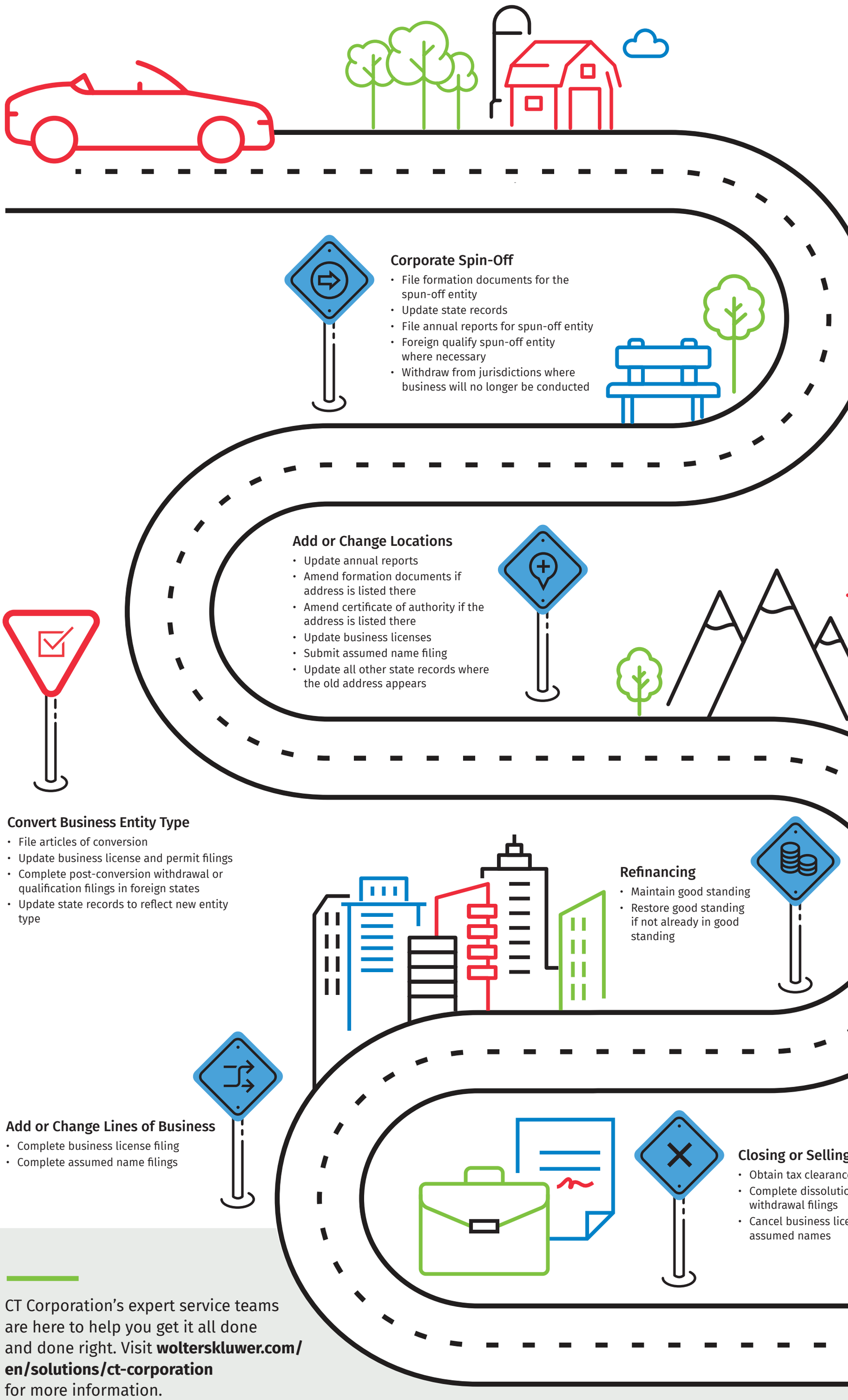
# Follow the road to compliance success in 2027

**Do you know what business changes trigger a compliance action for your corporation or LLC?** Today's regulatory landscape is becoming more complex, as state, local, and federal governments expand compliance requirements, raise fees, and increase enforcement efforts. Unpredictable events can further complicate your obligations, making it difficult even for the most diligent businesses to keep pace with constantly changing requirements.

Refer to this roadmap throughout the year to help ensure that all compliance matters stay in-check as your business grows and evolves.



### Merger and/or Acquisition

- Conduct due diligence
- File articles of merger
- Complete post-merger foreign qualification and/or withdrawal filings
- Update state records to reflect post-merger structure
- Update business licenses and assumed names

### Change Business Name

- Check name availability
- Reserve the name
- Amend formation documents or file change of name document
- Amend certificate of authority
- Update business licenses

### Corporate Spin-Off

- File formation documents for the spun-off entity
- Update state records
- File annual reports for spun-off entity
- Foreign qualify spun-off entity where necessary
- Withdraw from jurisdictions where business will no longer be conducted

### Add or Change Locations

- Update annual reports
- Amend formation documents if address is listed there
- Amend certificate of authority if the address is listed there
- Update business licenses
- Submit assumed name filing
- Update all other state records where the old address appears

### Convert Business Entity Type

- File articles of conversion
- Update business license and permit filings
- Complete post-conversion withdrawal or qualification filings in foreign states
- Update state records to reflect new entity type

### Refinancing

- Maintain good standing
- Restore good standing if not already in good standing

### Expanding into a New State

- Obtain certificate of good standing
- Restore business entity to good standing if necessary
- Complete foreign qualification filings
- Complete annual report filings
- Complete assumed names filings
- Complete business license filings

### Add or Change Lines of Business

- Complete business license filing
- Complete assumed name filings

### Closing or Selling Entities

- Obtain tax clearance
- Complete dissolution and withdrawal filings
- Cancel business licenses and assumed names

CT Corporation's expert service teams are here to help you get it all done and done right. Visit **wolterskluwer.com/en/solutions/ct-corporation** for more information.

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