

Converting a Corporation is Not Domestication

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In a recent post, I took note of another Delaware corporation that had disclosed plans to convert to a Nevada corporation. The Form 8-K filed by this company included the following statement:

If the Plan of Conversion is approved by the Company's stockholders, the Conversion will take effect upon the filing of a certificate of conversion with the State of Delaware and articles of domestication with the State of Nevada.

Technically, this is incorrect. Nevada law authorizes two different procedures. NRS 92A.195 allows for the *conversion* of a foreign or domestic entity or foreign or domestic general partnership. NRS 92A.270 separately provides that an "undomesticated organization" may become *domesticated*. The Delaware General Corporation Law also has separate statutes governing domestication. DGCL §§ 388 & 390 govern domestications and DGCL § 266 governs conversions.

This is no mere cavil. The filing requirements in Nevada are different for each procedure. If a corporation is effecting a conversion, Nevada requires the filing of "articles of conversion". NRS 92A.205(1)(a). If a corporation is effecting a domestication, it must file "articles of domestication". The documents required to be submitted with these filings also differ. For example, an undomesticated organization must file a certified copy of its charter document, or equivalent and a certificate of good standing, or equivalent whereas neither is required to be filed with the articles of conversion.

Other filers conflate the terminology. For example, another issuer sought stockholder approval of a conversion pursuant to NRS 92A.195 but confusingly described the proposal in its [proxy statement](#) as "Redomestication to Nevada by Conversion".

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National Law Review, Volume XIV, Number 129

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