

950 CMR: OFFICE OF THE SECRETARY OF THE COMMONWEALTH

950 CMR 102.00: CORPORATIONS DIVISION: INTRODUCTION

The following "Rules and Regulations of the Corporations Division" are meant to fulfill a twofold purpose:

- (a) to serve as a type of manual for use by employees of the Division to facilitate uniform practice and procedure throughout the Division; and
- (b) to serve as an aid to the general public in their dealings with the Division by opening up the details of the filing processes and illuminating the practices and procedures followed by the Division.

Statutes are referred to throughout these Rules and where such statutory language is used or paraphrased it is done only to illustrate a matter of Division policy, or to stress a requirement of particular importance to the Division and to the public. However, in order to avoid repetitious references, the General Laws are not cited in each and every instance where a statute may be relevant. *950 CMR 102.00 does not take the place of any relevant statutes and in all cases of possible conflict the statutes take priority over any Rules promulgated by the Division.*

950 CMR 102.00 establishes guidelines and requirements for the practice and procedure of the Division and documents filed in conformity with 950 CMR 102.00 shall be routinely accepted. However, the Division does recognize that occasionally consideration may be necessary to accommodate special circumstances. The Director of the Division may exercise limited discretion in such cases, subject to any provisions of the M.G.L.

REGULATORY AUTHORITY

950 CMR 102.000: M.G.L. c. 30A, § 3.