

Annual Report Due Dates by State



| State | Filed With: | Corporation | LLC | LP | LLP | Due Date |
|-------|---|-------------------------|--|----------------------|----------------------|-------------------------------------|
| AL | Department of Revenue | Annual | Annual (single member LLCs do not file.) | Annual | Annual | 2 ½ Months after Fiscal Year-End |
| AK | Secretary of State | Biennial | Biennial | None | Biennial | Jan 2 (odd/even years) |
| AZ | Arizona Corporations Commission or Secretary of State | Annual (ACC) | None | See below | Annual (SOS) | Anniversary |
| | All partnerships containing the word "liability" are required to file an annual report between January 1st and April 30 th . | | | | | |
| AR | Secretary of State | Franchise Tax Report | Franchise Tax Report | Annual | Annual | May 1 |
| CA | Secretary of State | Annual | Biennial | None | Annual | Anniversary |
| CO | Secretary of State | Annual | Annual | Annual | Annual | Anniversary |
| CT | Secretary of State | Annual | Annual | Annual | Annual | Anniversary |
| DE | Secretary of State | Annual (March 1) | Annual (June 1) | Annual (June 1) | Annual (June 1) | Varies |
| DC | Dept. of Consumer and Regulatory Affairs | Biennial (April1) | Biennial (April1) | Biennial (April1) | Biennial (April1) | Varies |
| FL | Secretary of State | Annual | Annual | Annual | Annual | May 1 |
| GA | Secretary of State | Annual | Annual | Annual | Annual | April 1 |

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|-------|--|--------------------------------|------------------------|----------------------|----------------------|---|
| HI | Dept. of Commerce and Consumer Affairs | Annual | Annual | Annual | Annual | Annually by the end of the quarter of the anniversary date. |
| ID | Secretary of State | Biennial (Anniversary) | Biennial (Anniversary) | None | Biennial (Nov 30) | Varies |
| IL | Secretary of State | Annual | Annual | Biennial | Annual | Anniversary |
| IN | Secretary of State | Biennial | Biennial | None | None | Anniversary |
| IA | Secretary of State | Biennial (even years) | Biennial (odd years) | Biennial (odd years) | None | April 1 (profit in even years; non-profit in odd years) |
| KS | Secretary of State | Annual | Annual | Annual | Annual | 15th day of 4th month after FYE |
| KY | Secretary of State | Annual (June 30) | Annual (June 30) | Annual (June 30) | Annual (Anniversary) | Varies |
| LA | Secretary of State | Annual | Annual | Annual | Annual | Anniversary |
| ME | Secretary of State | Annual | Annual | Annual | Annual | June 1 |
| MD | Dept. of Assessment and Taxation | Annual | Annual | Annual | Annual | April 15 |
| MA | Secretary of State | Annual (within 15 days of FYE) | Annual (Anniversary) | Annual (Anniversary) | Annual (Anniversary) | Varies |
| MI | Secretary of State | Annual (May 15) | Annual (February 15) | None | None | Varies |
| MN | Secretary of State | Annual | Annual | None | Annual | December 31 |

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|-------|--|--|---------------------------------|--|--|--|
| MS | Secretary of State | Annual | Annual | None | None | April 1 |
| MO | Secretary of State | Annual | None | Annual | Annual | Anniversary |
| MT | Secretary of State | Annual (before April 15) | Annual (before April 15) | Renewal Filing (every 5 years based on anniversary) | Renewal Filing (every 5 years based on anniversary) | April 15 |
| NE | Secretary of State | Biennial (March 1 – Even Years) | Annual (April 1 – Odd Years) | None | Annual (April 1) | Varies |
| NV | Secretary of State | Annual List | Annual List | Annual List | Annual List | Anniversary |
| | Publication Requirement | No later than 3/31 or the end of the third month following the close of the fiscal year, NRS 80.190 requires that all foreign corporations publish an annual statement of business. Publication costs \$24.95 and may be done online at Nevada Legal Press . You may contact Nevada Legal Press at 775.751-0190 (9 am - 5 pm PCT) or email at mail@NevadaLegalPress.com . | | | | |
| NH | Secretary of State | Annual | Annual | None | Annual | April 1 |
| NJ | Division of Revenue, Commercial Recording | Annual | Annual | Annual | Annual | 15th day after 4th month following FYE Anniversary |
| NM | Secretary of State | Biennial | None | None | Annual (April 1) | 15th day before 3rd month after FYE |
| NY | Secretary of State | Biennial | Biennial | None | Every 5 Years | Anniversary |
| NC | Secretary of State | Annual (Anniversary) | Annual (April 15) | None | Annual (April 15) | Varies |
| ND | Secretary of State | Annual (Domestic: Aug 1) (Foreign: May 15) | Annual (November 15th) | Annual (April 1) | Annual (April 1) | Varies |

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|-------|---|---|--|---|---|---|
| OH | Treasurer of State | None | None | None | Biennial (July 31) | July 31 |
| OK | State Tax Commission | Annual Certificate (Foreign files on anniversary) | Annual Certificate | Annual Certificate | None | July 1 |
| OR | Secretary of State | Annual | Annual | Annual | Annual | Anniversary |
| PA | Secretary of State | Decennial | Decennial | Decennial | Decennial | Anniversary |
| RI | Secretary of State | Annual (March 1) | Annual (Nov 1) | None | None | Varies |
| SC | Department of Revenue or Secretary of State | Annual (DOR - 15 th day of 3 rd month after FYE) | None | None | Annual Renewal (SOS -Anniversary) | Varies |
| SD | Secretary of State | Annual (Anniversary) | Annual (first day of the 2nd month following the anniversary) | None | Annual (Anniversary) | Varies |
| TN | Secretary of State | Annual | Annual | None | Annual | First day of the fourth month following FYE |
| TX | Franchise Tax Dept. | Annual Franchise Tax Report and Public Information Report | Annual Franchise Tax Report and Public Information Report | Annual Franchise Tax Report and Public Information Report | Annual Franchise Tax Report and Public Information Report | May 15th |
| UT | Secretary of State | Annual | Annual | Annual | Annual | Anniversary |
| VT | Secretary of State | Annual (March 15) | Annual (March 15) | Annual (April 1) | Annual | Varies |

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|-------|---|--------------------|--------------------|---------------|-----------------|-------------|
| VA | State Corporation Commission | Annual | Annual (Sept 1) | None | Annual (Sept 1) | Anniversary |
| WA | Department of Licensing | Annual | Annual | Every 5 Years | Annual | Anniversary |
| WV | State Tax Commissioner | Annual | Annual | Annual | Annual | June 30 |
| WI | Department of Financial Institutions | Annual (see below) | Annual (see below) | None | None | Varies |
| | Domestic corporations and LLCs are due in the anniversary quarter (i.e. Feb incorporation date, company could file between Jan 1-March 31) Foreign corporations and LLCs are due March 31. | | | | | |
| WY | Secretary of State | Annual | Annual | Annual | Annual | Anniversary |