

Topic: Timing of Notifications

Question by: Scott W. Anderson

Jurisdiction: Nevada

Date: August 17, 2011

Jurisdiction	Question(s)			
	As we continue to add online services and electronic notices, we are considering reducing the time for which notices must be sent to customers reminding them that their annual report are due. Currently, our statutes require notice to entities, through their registered agent 90 prior to their due date.	Do you have noticing requirements related to annual reports?	How many days prior to the due date must notices be sent?	Are you considering reducing the amount of lead time for these notices?
<b>Manitoba</b>				
<b>Corporations Canada</b>		See below		
<b>Alabama</b>				
<b>Alaska</b>				
<b>Arizona</b>		Arizona does not have a statutory requirement to send reminder notices of the AR due date.		
<b>Arkansas</b>				
<b>California</b>				

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<p><b>Colorado</b></p>				
<p><b>Connecticut</b></p>				

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<p><b>Delaware</b></p>		<p>Delaware law does not require a time period prior to the due date of domestic corporation Annual Reports</p>	<p>however, 8 <u>Del.C.</u> §510 requires a notification “. . .on or before November 30 in each year. . .that the charter of the corporation shall become void unless taxes are paid. . .on or before March 1 of the following year.” We refer to this as the “Void Warning.”</p> <p>Alternative entities codes (LP, LLC, GP) require: The Secretary of State at least 60 days prior to the first of June cause to be mailed to each entity care of its registered agent an annual statement for the tax due.</p> <p>GP: 6 <u>Del.C.</u> §1508(c); LP: 6 <u>Del.C.</u> §17-1109(c); LLC: 6 <u>Del.C.</u> §18-1107(c)</p>	

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<p><b>District of Columbia</b></p>		<p>Notices are mere courtesy and not mandated under current statute.</p>	<p>In DC we send paper and online notices usually 30 days before the report deadline.</p>	

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<p><b>Florida</b></p>		<p>In Florida there is no requirement to send reminder notices to file the AR.</p>	<p>We are only required to notify 60 days prior to administrative dissolution/revocation for failure to file the AR. Our filing period for ARs is January 1<sup>st</sup> to May 1<sup>st</sup>. As a courtesy and because email is “free” we send email notices to each business entity (until it files its AR), in January, February, March, and April. The 60 day reminder is sent in June and dissolution/revocation occurs the 4<sup>th</sup> Friday in September (another email notification). By sending the reminder emails each month, over 1.2 million business entities filed their annual reports before the May 1<sup>st</sup> deadline this year....a large late fee is added to filers after May 1<sup>st</sup> and until the dissolution date.</p>	

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<b>Georgia</b>				
<b>Hawaii</b>		<p>In Hawaii, we do not have notice requirements related to annual reports.</p>	<p>We send courtesy postcards and email notifications within the quarter that the annual report is due.</p>	
<b>Idaho</b>				
<b>Illinois</b>		<p>Illinois doesn't have a statutory requirement to remind customers that their annual report is due.</p>	<p>However, as a courtesy we send a notice to their registered agent, about six weeks prior to their annual report filing due date.</p>	<p>This time frame seems to be working quite well for us and we aren't considering reducing it.</p>

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<p><b>Indiana</b></p>		<p>The notices we send are complimentary. We do not have notice requirements.</p>	<p>If the entity has filed a report online in previous years- we have access to their email address.</p> <p>Around 90 days prior to the due date – SOS sends a complimentary email notice to the previous filer.</p> <p>If the entity has not filed within thirty (30) days of the due date – SOS then mails a complimentary reminder through USPS to the principal address.</p>	<p>* Note – we found that reminders sent to registered agents lowered the compliance rate.</p>
<p><b>Iowa</b></p>				

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<p><b>Kansas</b></p>		<p>In Kansas we send a reminder postcard but it is not by statute.</p>	<p>We send the postcards within 30 days of expiration. Then by statute 30 days past the due date if the customer hasn't filed, we send a delinquency letter.</p>	<p>We used to send the postcards in large bulk mailings 2 to 3 months out to those outstanding, but found we save a significant amount of money by mailing the postcards within 30 days of expiration to only those still outstanding.</p>
<p><b>Kentucky</b></p>				
<p><b>Louisiana</b></p>		<p>yes</p>	<p>This is not stated in statute. The statute states each year on or before the anniversary date of incorporating in Louisiana each corporation shall make and sign in its name a report to the secretary of state. We mail post cards to the entity 4 weeks prior to the anniversary date.</p>	<p>No</p>



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<p><b>Maine</b></p>		<p>Maine has no requirement to send annual report reminders. However, we do send courtesy email reminders to entities that provide us with an email address.</p>	<p>n/a</p>	<p>n/a</p>
<p><b>Maryland</b></p>				
<p><b>Massachusetts</b></p>				

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<p><b>Michigan</b></p>		<p>There is no notice requirement for the State of Michigan to notify business entities of annual reports due dates.</p>	<p>The only notice requirement for annual reports and annual statements are:</p> <p>The Michigan Limited Liability Company Act requires the Division to notify the companies, who have failed to file two consecutive annual statements, of the consequences of not filing them.</p> <p>The Michigan Business Corporation Act and Michigan Nonprofit Corporation Act requires the Division to notify, the corporations who have failed to file two years of annual reports, of the impending dissolution not later than 90 days before the two year period has expired</p>	

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<b>Minnesota</b>				
<b>Mississippi</b>				
<b>Missouri</b>				
<b>Montana</b>		<p>Notices are a courtesy and not mandated under current statute.</p>	<p>In Montana we send paper and online notices. The online notices are sent around January 1 each year and the paper notices are mailed around March 1 to any entity that has not yet filed their annual report for the current year.</p>	
<b>Nebraska</b>				
<b>Nevada</b>				

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<p><b>New Hampshire</b></p>		<p>Currently there is no requirement to send out reminder notices to entities for annual reports.</p>	<p>We send them out as a courtesy and they are mailed as close to January 1<sup>st</sup> as possible. That is the first day of the filing period (January 1 thru April 1 – late after that date) and if we mail them out any earlier it causes problems as there are entities that will try to file before the filing period starts.</p>	
<p><b>New Jersey</b></p>				
<p><b>New Mexico</b></p>				

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<p><b>New York</b></p>		<p>In NY there are only biennial statements and there are no noticing requirements.</p>	<p>However, because the statute states that the statements shall be made on forms prescribed by the secretary of state, we generate the forms and mail them out on the 15<sup>th</sup> day of the month prior to the month of the filing period.</p> <p>Once our electronic filing system is available, we plan on sending the forms on the last Saturday of the month prior to the month of the filing period.</p>	

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<p><b>North Carolina</b></p>		<p>North Carolina is required to notify LLC's only of the annual report filing requirement. The statute doesn't indicate an annual notification or the means of notification.</p>	<p>However, we do get them out the last week in February to the first week in March. Which is about six to eight weeks prior to the due date.</p>	
<p><b>North Dakota</b></p>		<p>Mailing report forms is a courtesy, not a requirement of law.</p> <p>As we develop our online reporting applications, we plan to continue with some form of written notice, but most likely a postcard notice.</p>	<p>Currently, North Dakota sends out printed annual report forms approximately 60-90 days prior to the due-date for the report.</p>	

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<p><b>Ohio</b></p>		<p>Ohio does not have annual reports. We do have biennial reports for Professional Corporations and LLPs, but the law does not require us to send a reminder to customers about these reports, only requires a delinquency letter.</p>	<p>We send a reminder notice as a courtesy to customers, and this is sent out 60 days prior to the due date.</p> <p>For renewals for name registrations, the law requires us to send out a reminder 6 months prior to the expiration date of the registration.</p>	
<p><b>Oklahoma</b></p>				
<p><b>Oregon</b></p>				
<p><b>Pennsylvania</b></p>				

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<p><b>Rhode Island</b></p>		<p>Rhode Island does not have a statutory provision or rule or regulation requirement setting a timeline for notification to file annual reports. We send notification has a reminder that the filing period is beginning.</p> <p><a href="http://www.rilin.state.ri.us/Statutes/TITLE7/7-1.2/7-1.2-1501.HTM">http://www.rilin.state.ri.us/Statutes/TITLE7/7-1.2/7-1.2-1501.HTM</a></p> <p><a href="http://www.rilin.state.ri.us/Statutes/TITLE7/7-6/7-6-90.HTM">http://www.rilin.state.ri.us/Statutes/TITLE7/7-6/7-6-90.HTM</a></p> <p><a href="http://www.rilin.state.ri.us/statutes/title7/7-16/7-16-66.HTM">http://www.rilin.state.ri.us/statutes/title7/7-16/7-16-66.HTM</a></p>	<p>We usually send the letters out 30-days prior to the start of the filing period, but not always. Our LLC filing period begins September 1 – November 1 and our letters were dated Monday, August 16. We treat our notifications as “notices to file” and send them to the registered agent of record. This allows us to test the registered agent/registered office address. If the letter is returned as “undeliverable” we send a 60-day revocation notice to the entity at its principle place of business notifying them of their failure to maintain a registered agent/office. This is how we maintain our registered agent/registered office records.</p>	



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<b>South Carolina</b>				
<b>South Dakota</b>				
<b>Tennessee</b>				
<b>Texas</b>		<p>The only annual reports that are required are for our Professional Associations (roughly 20,000 of them).</p> <p>For other entity types such as Limited Partnerships and Non Profits we request a Periodic Report. These requests are sent out by our office, to these entities not more than once every four years.</p>	<p>90 days prior to due date. For the Annual Statements we sent the notices out on April 1<sup>st</sup> each year. The reports are due by June 30<sup>th</sup>.</p> <p>All customers that fail to file their report by June 30<sup>th</sup> will receive a Delinquent Notice. This allows them another 90 days to file the report and rectify their delinquent status.</p> <p>All customers that fail to file after receiving the Delinquent Notice will be Involuntarily Terminated.</p>	<p>No.</p> <p>In the past we have been mailing out preprinted forms to the Professional Associations. I am going to look into the possibility of sending out post cards instead informing the customer to file online or if they want, they can go to our website and print out the required forms.</p>

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<b>Utah</b>		<p>Utah does not but with the online services we send a postcard about 30 to 45 days before due. Sometimes even that is too much time</p>		
<b>Vermont</b>				
<b>Virginia</b>				
<b>Washington</b>		<p>Yes, Notices are required for profit and nonprofit corporations, and LPs. LLCs do not require this, but we send them anyway.</p>	<p>45 days</p>	<p>No</p>
<b>West Virginia</b>				
<b>Wisconsin</b>				
<b>Wyoming</b>				

**Additional comments:**

**Corporations Canada Response:**

As you know, Corporations Canada is responsible for incorporating businesses and other organizations that choose to incorporate at the federal level in Canada, rather than provincially or territorially.

We send a first notice to business corporations reminding them of their obligations to file their annual report on the date of their anniversary of incorporation. From the anniversary of incorporation, the statute gives the corporation 60 days to file its annual report.

This reminder notice is sent as a courtesy, not as a statutory requirement. The notice is sent electronically to those corporations which have subscribed to our online service and provided us with an e-mail address and by mail to all other corporations. E-mail predominates: more than 80% of our corporations file by e-mail.

The reminder notice makes sure that the corporation understands its obligation to file its annual report within the 60-day period set by regulation. The notice also provides the corporation with the online address for filing (which becomes a link in the electronic notice) and mentions the fact that the fee for filing the report is halved if the corporation files electronically rather than by mail or fax. The notice invites the company to subscribe to our online service.

If we have not received the annual report by the due date, we will send a default notice two months after the expiry of the 60-day period. This notice again not required by legislation, warns the corporation that it is in default and could become subject to dissolution.

Finally, if we still have not received the annual report one year after the sending of the default notice, Corporations Canada will send a Notice of Pending Dissolution. This notice is required by legislation. It gives the corporation notice that it has a further 120 days to send us its annual report, or it may be dissolved.

We are not presently considering reducing the lead period of time for any of these notices. For us, the most important consideration in sending the reminder notice is, of course, that the corporation comply with the requirement. This means ensuring that the company has adequate time to prepare and send its annual report. For many of our corporations, the annual report is completed and sent, not by the corporation receiving the notice, but by an agent of the corporation, such as a law firm, accounting firm, search house or other.

**Full text of email:**

Good Morning/Afternoon Everyone,

As we continue to add online services and electronic notices, we are considering reducing the time for which notices must be sent to customers reminding them that their annual report are due. Currently, our statutes require notice to entities, through their registered agent 90 prior to their due date.

Do you have noticing requirements related to annual reports?

How many days prior to the due date must notices be sent?

Are you considering reducing the amount of lead time for these notices?

Any additional thoughts would be appreciated.

Scott

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