

Topic: Annual Report Due Dates
 Question by: Scott W. Anderson
 Jurisdiction: Nevada
 Date: March 8, 2013

Jurisdiction	Question(s)
	Does your state or jurisdiction allow for the election of an alternate due date for annual reports? If so, how did you deal with the fees, i.e., prorate? How significant were the IT programming issues?
Manitoba	
Corporations Canada	
Alabama	
Alaska	
Arizona	In Arizona, statute sets the annual report due date as the anniversary of their incorporation or registration in Arizona. In the past, the law was different, and most of our nonprofits file between April and June. At all times, however, statute has either specified the due date or provided that it is our agency that sets the due date, not the corporation, and we do not allow corporations to change their due date.
Arkansas	
California	
Colorado	I'm copying a section of Colorado's Revised Statutes pertaining the filing periodic reports. Currently every entity is scheduled to file a report annually based on the first paragraph. In 2012, legislation was passed that I've marked in bold. We haven't had this process programmed yet so I can't answer the rest of your questions.
Connecticut	
Delaware	Delaware Corporate Law does not make provision for entity election of the annual report due date; annual reports for all domestic corporations are due by March 1st of each year.
District of Columbia	In the District of Columbia the report deadline is statutorily mandated and the date is April 1st for all entities. We do not allow customers to pick their own date.
Florida	In Florida, the annual report due dates do not vary. All business entity reports are due between January 1 and May 1 of every year.

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Georgia	
Hawaii	In Hawaii, annual reports are due by the last day of the quarter of their registration date.
Idaho	
Illinois	See Additional Comments below
Indiana	IN does not allow for the election of an alternate due date for reports. The due date is based on the month of creation.
Iowa	
Kansas	
Kentucky	
Louisiana	Louisiana does not allow for the election of alternate due date for annual reports.
Maine	Maine has a statutory requirement for all entities to file annual reports between January 1st and June 1st. No provision to change that date.
Maryland	
Massachusetts	<p>The following is the time table for filing annual reports for the different entities in Massachusetts:</p> <ol style="list-style-type: none"> 1. Domestic Profit & Foreign Corporations - within 2.5 months from the date of the fiscal end. i.e. for corporations with a 12/31 fiscal year end, the due date is March 15th. 2. NonProfit Corporations - November 1st 3. LLCs - on or before their anniversary date, which is the date they organized or registered (in the case of foreign LLCs) in Massachusetts. 4. LPs - on or before their anniversary date. 5. LLPs - all must file on or before the last day of February in each year following the registration. 6. Trusts - June 1 for each year of existence.
Michigan	Michigan does not allow for the election of an alternate due date for annual reports and annual statements.
Minnesota	
Mississippi	
Missouri	
Montana	<p>In Montana all corporate annual reports are due between January 1st and April 15th of each year.</p> <p>All reports are due during this time frame and not influenced by or related to the date of incorporation/organization/qualification.</p>

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Nebraska	
Nevada	
New Hampshire	New Hampshire is the same as D.C.
New Jersey	
New Mexico	
New York	
North Carolina	<p>The due dates for business corporation and LLC annual reports are different and they both have changed over the past 20 years. The hardest part of a due date change is getting it across to the public, CPAs etc. Also, make sure that the date can't be translated in two different ways. For example, in 1998 the LLC annual report due date was changed from a fiscal year end to be due on April 15th. The SOS office translated that to be if the entity was in existence on April 15th an annual report was due. The CPA world translated that to be after the year of creation, similar to a fiscal year end. It was a mess and it took 10 years for the General Assembly to clarify the issue.</p> <p>There was no issue with prorating fees as only one report is due for any given year, it was just a matter of what time of year they were paid.</p>
North Dakota	North Dakota does not allow an organization to select the date on which their report is due.
Ohio	Ohio does not require annual reports.
Oklahoma	Oklahoma does not allow due date selections. Annual reports for foreign corporations, LLC's, and LP's are due on the anniversary date of the entity's filing with our office. Domestic corporations do not have an annual filing with our office.

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Oregon	<p>We've had the same request a couple of times, but statute requires the anniversary date. I think my main concern is people playing with the dates and the uncertainty that is injected in the process regarding reinstatements and dissolutions.</p> <p>For example, unless you said they could only set their annual date at the time of filing (which is NOT what we've been asked), it would be relatively simple for people to game the system and reset their due date year after year. We have people that do that now when they ask for extensions because they "lost" the annual.</p> <p>I suppose the alternative is to do what some states do and make the annual due according to the fiscal calendar, but that presents processing problems if you're not all electronic filing.</p>
Pennsylvania	<p>In Pennsylvania annual reports are only required for LLP's and restricted professional LLC's. Those are statutorily required between January 1st and April 15th.</p>
Rhode Island	
South Carolina	
South Dakota	
Tennessee	
Texas	<p>Corporations, LLCs and LPs file public information reports as part of the annual franchise tax filing. The reports are filed on or before May 15th of each year although a taxable entity may request an extension to file on November 15th. There are no fees for filing the public information reports.</p> <p>Professional Associations file an annual statement with the Texas SOS by June 30th each year. This is a statutory deadline and cannot be extended or changed by the SOS.</p> <p>LPs and nonprofits file a periodic report when requested to do so by the SOS. SOS cannot request the filing of the periodic report more often than once every four years. The report must be filed within 30 days of the request or penalties apply.</p>
Utah	<p>Utah's statute requires it to be done in the anniversary month</p>
Vermont	
Virginia	

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Washington	In Washington State registered entities are due to file the annual report by the last day of their anniversary month. We do not have an alternate date process, but they can file the annual report up to 6 months in advance of the due date. For example filed on 03/08/2012 would be due by 03/31/13.
West Virginia	
Wisconsin	Wisconsin does not allow for the election of alternate due date for annual reports.
Wyoming	1.) Annual reports are all due on the 1st day of their filing anniversary month with the exception of Statutory Trusts which are all due on Jan. 1st each year.

Additional comments:

ILLINOIS:

In Illinois all entities are required to file their annual reports prior to the first day of their anniversary month. Corps. Have a onetime provision to extend their filing month. See statute below.

(805 ILCS 5/14.01) (from Ch. 32, par. 14.01)

Sec. 14.01. Statement of election to establish an extended filing month.

(a) Each domestic corporation and each foreign corporation authorized to transact business in this State, having reported on its last annual report, or articles of incorporation in the case of a domestic corporation, or application for certificate of authority in the case of a foreign corporation, an amount less than 100% of its paid-in capital represented in Illinois, may make an irrevocable, one time election to establish an extended filing month for the purpose of filing annual reports for all subsequent taxable years by filing pursuant to Section 1.10 within the time prescribed by subsection (c) of this Section, a statement setting forth:

(1) The name of the corporation.

(2) The file number of the corporation as assigned by
the Secretary of State.

(3) The state or country under whose laws it was
organized, the date of incorporation or the date of the issuance of its certificate of authority, if a foreign corporation.

(4) The date of the fiscal year end immediately
preceding this election.

(5) The extended filing month, which month may be any

month in 1991 or a subsequent year which is one of the 9 months consecutively following the end of the corporation's fiscal year, except that such month may not be one of the 2 months immediately preceding the corporation's anniversary month.

Notwithstanding the foregoing, a corporation whose

fiscal year ends within the 2 months immediately preceding its anniversary month may not elect an extended filing month.

(b) The statement of election shall be accompanied by an interim annual report which shall set forth, as of the date of filing of the statement, all of the information required pursuant to Section 14.05 of this Act to be included in the annual report except that the information required by subparagraph (h) of Section 14.05 shall be the amounts represented in this State as disclosed by the preceding annual report or if no annual report is on file, from information contained in the articles of incorporation of a domestic corporation or the application for certificate of authority in the case of a foreign corporation.

(c) The statement of election and interim annual report referred to in this Section, together with all fees, taxes and charges as prescribed by this Act and prorated in accordance with Section 15.45 or 15.75, shall be delivered to the Secretary of State within 60 days immediately preceding the first day of the anniversary month of the corporation in 1991 or any subsequent year. Proof to the satisfaction of the Secretary of State that prior to the first day of the anniversary month of the corporation such statement of election and interim annual report together with all fees, taxes and charges as prescribed by this Act, were deposited in the United States mail in a sealed envelope, properly addressed, with postage prepaid, shall be deemed a compliance with this requirement. If the Secretary of State finds that such statement and reports conform to the requirements of this Act, he or she shall file the same. If he or she finds that they do not so conform, he or she shall promptly return the same to the corporation for any necessary corrections, in which event the penalties hereinafter prescribed for failure to file such report within the time hereinabove provided shall not apply if such statement, if applicable, and report are corrected to conform to the requirements of this Act and returned to the Secretary of State within 30 days of the date the report was returned for corrections.

(d) Subsequent to the filing of the statement of election and the interim annual report, the corporation shall file within 60 days prior to the extended filing month a final transition annual report reflecting the factual information required by Section 14.05, and must pay the appropriate fees and franchise taxes due, if any, or set forth the amount of any overpayment to be credited against any other taxes applicable under this Act which may thereafter be payable, in each case based on any difference which may exist between its interim annual report and its final transition annual report. Compliance with this Section establishes a new reporting period for documents required under Article 14 of this Act.

(Source: P.A. 86-985.)

Full text of email:

Hello Everyone –

We had an interesting request from a constituent that has garnered some interest. They want to be able to elect a new date upon which their annual report is due. The rationale behind this is that they want to have all their entities due at the same time or they would like the due date to coincide with due dates of other required filings.

Does your state or jurisdiction allow for the election of an alternate due date for annual reports?

If so, how did you deal with the fees, i.e., prorate?

How significant were the IT programming issues?

Any additional input would be appreciated.

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