

Topic: Annual/Biennial Report Fees

Question by: Patrick Reed

Jurisdiction: Washington

Date: December 23, 2021

Jurisdiction	Question(s)	
	<p>Question 1 Does your jurisdiction have a profit entity annual/biennial reporting requirement with a fee?</p>	<p>Question 2 How much is your annual/biennial report fee?</p>
Manitoba		
Corporations Canada		
Alabama		
Alaska		
Arizona	<p>Years and years ago, the due date was the date of formation. However, years ago, the older corporations' due dates were changed to a random date (don't ask...before my time!). Currently, the due date is a year from the formation date.</p> <p>Annual reports filed online are auto-approved.</p>	<p>In AZ, for-profit corporations have an annual report due once a year and the fee is \$45.</p> <p>Non-profit corporations have an annual report fee of \$10.</p>
Arkansas		
California	<p>Yes California has annual reporting requirements for Stock Corporations - \$20 filing fee + \$5 disclosure fee. Every two years for nonprofit corporations and LLC - \$20 filing fee. California also have a free filing to update their records outside their applicable filing period (6 months prior to the month of formation/registration). At the time of filing any subsequent required reports, we also give the customer an option to file a no change report if nothing has changed since their last report. California calls our reports - Statements of Information.</p>	
Colorado		

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Connecticut		
Delaware		
District of Columbia		
Florida		
Georgia		
Hawaii	In Hawaii, annual reports are required to be filed. Please see attachment for the fees. http://lists.iaca.org/private.cgi/iaca-section-bos-iaca.org/attachments/20211223/f3bc225d/attachment.docx	
Idaho		
Illinois		
Indiana		
Iowa		
Kansas		
Kentucky		
Louisiana	Like WA, our annual reports are due on the anniversary date of your filing with our office (not a calendar year set-up). The annual report is due on all foreign and domestic business entities, profit and non-profit. Our report is also purely informational, not financial.	All annual reports are \$30.00 (domestic or foreign), except domestic non-profits are \$10.00 and there is no charge for a domestic church.
Maine	Yes, we have an annual report due for all entities on June 1st. The information required is the same as you and no financial information is required.	\$85.00 for domestic profit entities, \$150 foreign profit entities and \$35 for nonprofit corporations.

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<p>Maryland</p>	<p>Annual Reports are due on or before April 15 annually, unless a free extension is requested and then they are due June 15. A copy of that form for most entity types can be found here. Notably, Maryland also assesses business personal property at the state level, so pages 1 and 2 roughly correspond to the Annual Report, whereas the rest are better identified as the Business Personal Property Tax Return. https://dat.maryland.gov/SDAT%20Forms/PPR_Forms/2020_Form1_Complete.tg.pdf.</p>	<p>The Annual report fee for most entity types is \$300, despite our best efforts to support legislation reducing it. Domestic and foreign non-stock corporations pay \$0, Family Farms pay \$100, and there are a few other fee exemptions for businesses located in qualifying economic development zones, related to volunteer fire companies, or soon with qualifying retirement savings plans.</p>
<p>Massachusetts</p>	<p>Almost all entity types have an annual report filing requirement.</p>	<p>The filing fees may be found via this link: https://www.sec.state.ma.us/cor/corpdf/Fee_Schedule.pdf</p>
<p>Michigan</p>		
<p>Minnesota</p>		
<p>Mississippi</p>		
<p>Missouri</p>		
<p>Montana</p>		

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<p>Nebraska</p>	<p>Yes, most entities have some kind of reporting requirement with a fee.</p>	<p>Domestic Corporation (Including Nebraska Benefit Corporations) Varying fees based upon the corporation's paid-up capital stock. See Neb. Rev. Stat. 21-303<https://nebraskalegislature.gov/laws/statutes.php?statute=21-303> for specific information. Filed biennially during even years.</p> <p>Foreign Corporation Varying fees based upon the value of property owned and used by the foreign corporation in Nebraska. See Neb. Rev. Stat. 21-306<https://nebraskalegislature.gov/laws/statutes.php?statute=21-306> for specific information. Filed biennially during even year.</p> <p>Domestic & Foreign Limited Liability Company \$30 (In-Office), \$25 (Electronically). Filed biennially during odd years.</p> <p>Domestic Series Limited Liability Company \$30 plus \$30 (In-Office) for each of the series limited liability company's protected series. Filed biennial during odd years.</p> <p>Foreign Protected Series \$30 (In-Office). Filed biennially during odd years.</p> <p>Domestic & Foreign Limited Cooperative Association \$30 (In-Office), \$25 (Electronically). Filed biennially during odd years.</p> <p>Domestic & Foreign Limited Liability Partnerships \$30 (In-Office), \$25 (Electronically). Filed annually.</p> <p>Nebraska Benefit Corporation (separate report from the domestic corporation report) \$30 (In-Office), \$25 (Electronically). Filed annually.</p>
<p>Nevada</p>		

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New Hampshire	New Hampshire requires all entities, excepting limited partnerships, to file an annual report listing directors/officers or member/managers by April 1 each year. The filing fee is \$100. A late fee of \$50 is assessed after the due date.	
New Jersey		
New Mexico		
New York		
North Carolina	North Carolina has an informational annual report.	The filing fee is determined by the entity and filing type. Business Corporations online \$18; paper \$25. LLCs and LLPs are \$200.
North Dakota		
Ohio	Ohio does not have annual reports, but a few entity types have biennial reports.	Professional corporations must file every even year in the month of July and the biennial report is \$25. Limited liability partnerships file a biennial report in odd years between April 1 and July 1. The fee is also \$25. Similarly, a nonprofit corporation files a Certificate of Continued Existence (\$25 filing fee) and this is due 5 years from the date of the last filing they submitted.
Oklahoma		
Oregon	Our annual reports are due on the anniversary date of the filing with our office (not a calendar year set-up). The annual report is due on all foreign and domestic business entities. Our report doesn't include any financial information, just names and addresses associated with the business. Renewal payments for assumed business names are every two years.	Annual reports for domestic entities are \$100 and foreign are \$275. Nonprofits whether foreign or domestic are \$50. Assumed business names are also \$50.
Pennsylvania		
Rhode Island	We are quite similar in terms of annual report content here in RI. The fee is \$50. Annual reports are due between February 1 - May 1 each year for all entities beginning the year after initial registration.	
South Carolina		

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South Dakota		
Tennessee		
Texas		
Utah		
Vermont		
Virginia		
Washington		
West Virginia		
Wisconsin	Wisconsin is very similar to WA, except our fees are \$25.00 annually for DOM and \$65.00 annually for FGN.	
Wyoming		

Additional comments:

Full text of email:

Good morning from Washington State!

I have a questions regarding annual/biennial report fees, this goes for our non-US partners as well:

1. Does your jurisdiction have a profit entity annual/biennial reporting requirement with a fee?
2. How much is your annual/biennial report fee?

For example, WA has an annual report due for profit entities on the anniversary month they were formed. The current fee is \$60. Our report is purely information/not financial. Its primarily an updated principal and RA address, nature of business, and an updated list of governors (officers/directors).

I appreciate your feedback!

Merry Christmas and Happy Holidays!

Patrick

Patrick Reed
Public and Government Affairs Manager
360-725-0358
patrick.reed@sos.wa.gov<mailto:patrick.reed@sos.wa.gov>
www.sos.wa.gov/corps<http://www.sos.wa.gov/corps>