

Topic: Annual Report Filing Year(s)

Question by: Penney Barker

Jurisdiction: West Virginia

Date: December 10, 2019

Jurisdiction	Question(s)
	Just a couple questions if you could provide some feedback it would be greatly appreciated: 1. Do you require annual report filings? a. If yes i. Are they filed yearly? ii. Are they filed every two years? iii. other??
Manitoba	
Corporations Canada	Corporations Canada requires every corporation subject to the CBCA and the NFP act to file an annual return every year within 60 days of its anniversary date to keep their corporation in good standing.
Alabama	
Alaska	
Arizona	
Arkansas	
California	California has annual reports for corporations and every 2 years for LLC and nonprofit Corporations?
Colorado	
Connecticut	
Delaware	
District of Columbia	1. Do you require annual report filings? a. If yes i. Are they filed yearly? ii. Are they filed every two years? Yes every two years and called biennial reports; first report is due the very next year from the year of registration and then every two years thereafter. All filing entities have to file those reports. iii. other?? We also have two year renewal for trade names.
Florida	
Georgia	

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Hawaii	<p>In Hawaii, the annual report filings are due annually in the quarter of the year that the entity was registered in. For example if the company was registered in April, the company would file their annual report in the 2nd quarter of every year.</p>
Idaho	
Illinois	<p>Yes, Penney we do require annual reports. They are required to file each year prior to the first day of their anniversary month.</p>
Indiana	<p>Indiana requires biennial reports.</p>
Iowa	<p>Iowa requires biennial reports.</p> <p>LLCs and non-profits file odd numbered years.</p> <p>For profit corporations file even numbered years.</p> <p>The filing period for all entities to file is Jan - March (not dissolved for failure to file until Aug)</p>
Kansas	
Kentucky	
Louisiana	<p>Yes Louisiana does require annual reports to be filed on a yearly basis.</p>
Maine	
Maryland	
Massachusetts	<p>Massachusetts requires annual reports for each entity filed within our office. They are filed once a year.</p> <p>Business corporations must file within 2 ? months from the close of their fiscal year. LLCs and LPs must file on or before their anniversary dates. LLPs must file by the 28th of February. Trusts file by June 1st. Nonprofit corporations file by Nov. 1st.</p>
Michigan	<p>In Michigan, we require annual filing of reports. See below for more detail.</p> <p>Michigan Annual Filing Requirements [cid:image001.png@01D5AF6D.A935A960]</p> <p>* If formed after September 30, it is not required to file an annual statement on February 15 immediately succeeding its formation.</p>

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Minnesota	<p>Minnesota does not require annual reports. All business entities are required to file an annual renewal once every calendar year. Trademarks renew every 10 years.</p>
Mississippi	
Missouri	
Montana	<p>Montana only requires Corporations (profit and non-profit) and LLC's to file annual reports on a yearly basis.</p> <p>All other entity types (sole props, partnerships, trade/service marks) file a renewal every 5 years.</p>
Nebraska	
Nevada	<p>Nevada requires annual report filings yearly.</p>
New Hampshire	<p>Annual reports are required each year by April 1st for the following entities:</p> <ul style="list-style-type: none"> * Corporations \$100 * LLCs \$100 * Foundations \$100 <p>Annual renewal fees (but no report) are required each year by April 1st for the following entities:</p> <ul style="list-style-type: none"> * LLPs \$100 * NH Investment Trusts \$400 <p>Voluntary (nonprofit) corporations and associations file a quinquennial report (every 5 years) by December 31st in years ending in 5 or 0 (i.e. 2020) with a \$25 fee.</p> <p>Limited Partnerships (LP) are not subject to an annual reporting requirement or annual fee.</p>
New Jersey	
New Mexico	
New York	

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North Carolina	<ol style="list-style-type: none"> 1. Do you require annual report filings? YES <ol style="list-style-type: none"> a. If yes <ol style="list-style-type: none"> i. Are they filed yearly? They are required to be filed every year. ii. Are they filed every two years? iii. other??
North Dakota	<p>North Dakota entities file annual reports, once per year. Due dates vary based on entity type. (Trade names renew every 5 years and trademarks renew every 10 years.)</p>
Ohio	<p>Ohio does not require annual reports.</p>
Oklahoma	
Oregon	<p>Oregon requires annual report filings.</p> <ul style="list-style-type: none"> * Assumed business names renew every two years. * Trade/service marks renew every 5 years. * All other business types are yearly.
Pennsylvania	
Rhode Island	
South Carolina	
South Dakota	
Tennessee	<p>Tennessee requires annual reports. They are filed on the first day of the fourth month after the end of the company's fiscal year.</p>

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Texas	
Utah	Yes, Utah requires annual reports, yearly.
Vermont	
Virginia	
Washington	We require annual reports due on the anniversary month of formation to spread out the filing load. We also allow an amended report during the year should updates need made to the record. Annual report \$60 Amended report \$10
West Virginia	
Wisconsin	
Wyoming	Wyoming requires annual reports which are due on the first day of the anniversary month of registration.

Additional comments:

Full text of email:

Good morning,

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 - i. Are they filed yearly?
 - ii. Are they filed every two years?

iii. other??

Thanks
Penney

[\[cid:image001.png@01D5AF3E.B8681640\]](#) Penney Barker Business & Licensing Director West Virginia Secretary of State's Office 304-558-8000 <[tel:\(304\)%20558-6000](tel:(304)20558-6000)> Office

304-558-5758 Fax