

Topic: Statute of Limitations

Question by: Kim C. Perondi

Jurisdiction: Nevada

Date: March 30, 2021

Jurisdiction	Question(s)
	<p>Does your state have a statute of limitations on the number of years of back fees you can collect from a non-compliant business entity?</p> <p>How does your state charge for a reinstatement or revival - is it a filing fee plus back fees for renewals or just a flat fee?</p>
<b>Manitoba</b>	
<b>Corporations Canada</b>	
<b>Alabama</b>	
<b>Alaska</b>	
<b>Arizona</b>	
<b>Arkansas</b>	
<b>California</b>	
<b>Colorado</b>	
<b>Connecticut</b>	
<b>Delaware</b>	
<b>District of Columbia</b>	<p>In DC for reinstatements, we do not have statute of limitation.</p> <p>Entity is responsible to pay reinstatement fee (\$80 for nonprofit entities and \$300 for for-profit entities) and all back reports to be reinstated (\$400 per biennial report for for-profit entities or \$130 for biennial report for nonprofit entities).</p> <p>This rule applies to all domestic and foreign entities and for all entity types.</p>
<b>Florida</b>	
<b>Georgia</b>	

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<b>Hawaii</b>	<p>In Hawaii, after three years of delinquent annual reports, we administratively dissolve the entity and they have two years to file for reinstatement.</p> <p>The reinstatement application requires all delinquent annual reports, fees and tax clearance certificate from the Hawaii Tax Department to be filed. The reinstatement application fee is dependent on the entity type, the fee ranges from \$10 to \$25, there is a penalty fee for late filing of annuals, \$10 per year and filing fee for each delinquent annual.</p>
<b>Idaho</b>	
<b>Illinois</b>	
<b>Indiana</b>	<p>Indiana requires the business to pay the past due business entity reports and a \$30.00 reinstatement fee. In addition, the business is required to include a certificate of clearance from Department of Revenue.</p> <p>Businesses cannot reinstate if they have been administratively dissolved for more than 5 years.</p>
<b>Iowa</b>	
<b>Kansas</b>	
<b>Kentucky</b>	
<b>Louisiana</b>	<p>Louisiana will reinstate a revoked Domestic Nonprofit Corporation or LLC and a Foreign Corporation or LLC, at any point in time, there is no statute of limitations. The only issue that may arise, depending on the number of years the entity has been revoked, is if the name is still ?available? and if a subsequent Name Change filing may be required.</p> <p>The entity would reinstate by filing the required reinstatement form from our office (along with a good standing certificate, in the case of a foreign entity). We do not charge any back fees-- only the reinstatement fee (varies depending on entity type and domestication) + the most current annual report fee, which is a set \$30.00 fee.</p> <p>For Domestic Corporations, it is different. They can only reinstate within 5 years of their Administrative Termination date--after 5 years, they are not allowed to reinstate. Also, we do charge for annual report back fees.</p> <p>They would file the required Articles of Reinstatement form provided by our office, along with the most current annual report due. We charge the domestic corporation reinstatement fee of \$75.00 + \$30.00 for current annual report + \$*30.00/year for EACH MISSED annual report* (obviously, 5 years being the cap).</p>
<b>Maine</b>	

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<b>Maryland</b>	<p>In Maryland, if an entity wishes to revive/reinstate/etc., they first are required to file *all *past due Annual Reports and fees (no statute of limitations). For the vast majority of entity types, the Annual Report filing fee is \$300, although for some types of organizations, including non-stock corporations, there is no fee.</p> <p>If any business owns, leases, or uses personal property, they also need to submit a Personal Property Return along with each Annual Report. Our Department assesses that personal property, and certifies the values to local jurisdictions to issue tax bills. Domestic entities reporting personal property need to obtain a tax clearance certificate from those local jurisdictions before reviving, but foreign entities do not.</p> <p>The Articles of Revival need to be submitted (along with the tax clearance certificate if applicable), which cost \$100 (plus an additional \$50 or \$425 depending on the expedited option chosen).</p>
<b>Massachusetts</b>	<p>In Massachusetts, both foreign and domestic corporations must file the last ten (10) years of annual reports. Therefore, if the entity owes more than 10 years, they pay just the most recent 10 owed.</p> <p>LLCs, LPs, and LLPs must file ALL annual reports due in order to be in good standing.</p> <p>Trusts must file the last five (5) years of annual reports to be in good standing.</p>
<b>Michigan</b>	
<b>Minnesota</b>	<p>Minnesota collects only one year's fee for a reinstatement, regardless of how long the entity has been delinquent in filing the annual renewals (which in our state, for domestic entities, have no cost to the filer if filed on time)</p>
<b>Mississippi</b>	
<b>Missouri</b>	
<b>Montana</b>	
<b>Nebraska</b>	
<b>Nevada</b>	

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<b>New Hampshire</b>	<p>New Hampshire has no statute of limitations on reinstatement. In addition, NH does not assess financial penalties for entities that may have transacted business in the State without authority.</p> <p>If less than 3 years have passed since administrative suspension or dissolution, New Hampshire requires the business to pay the past due business entity reports and a \$135.00 reinstatement fee. In addition, the business is required to include a certificate of clearance from Department of Revenue.</p> <p>If more than 3 years have passed since administrative action, New Hampshire requires the business to pay the past due business entity reports and a \$500.00 late reinstatement fee. In addition, the business is required to include a certificate of clearance from Department of Revenue (DRA) and Dept. of Employment Security (DES).</p>
<b>New Jersey</b>	
<b>New Mexico</b>	
<b>New York</b>	
<b>North Carolina</b>	<p>North Carolina reinstates a domestic entity when all grounds for administrative dissolution have been satisfied and they file an application for reinstatement following administrative dissolution. They are required to provide all fees due up to the point of reinstatement and the reinstatement is effective on the date of the administrative dissolution.</p> <p>Foreign entities which are administratively revoked, if revoked for failure to file an annual report timely they are required to obtain a new Certificate of Authority and provide one updated annual report and pay the filing fees for these two documents.</p> <p>There is no time limit for a reinstatement; however, the name will be available for use after 5 years.</p>
<b>North Dakota</b>	
<b>Ohio</b>	<p>In Ohio, the law varies by entity types. We do not have annual reports, but we do have biennial reports for LLPs and professional associations. A LLP can only reinstate within 2 years of the cancellation - they pay the \$25 reinstatement fee plus file the \$25 biennial report missed. There is no limitation on number of years a professional association is able to reinstate, but they must pay the \$25 reinstatement and the fee and biennial report for each year missed (\$25/report).</p>
<b>Oklahoma</b>	
<b>Oregon</b>	

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<b>Pennsylvania</b>	
<b>Rhode Island</b>	
<b>South Carolina</b>	
<b>South Dakota</b>	
<b>Tennessee</b>	
<b>Texas</b>	
<b>Utah</b>	
<b>Vermont</b>	
<b>Virginia</b>	
<b>Washington</b>	<p>In Washington State we have a 5 year limit on being able to reinstate. Any administrative dissolution/termination that reaches five years cannot be brought back to active.</p> <p>If the administrative dissolution/termination is within 5 years, then a \$140 penalty is assessed, plus the \$60 per year of missing annual report fees.</p> <p>Voluntary dissolution or voluntary termination has 120 days to file a revocation of the dissolution. If beyond the 120 days the entity cannot be brought back to active.</p>
<b>West Virginia</b>	
<b>Wisconsin</b>	
<b>Wyoming</b>	

**Additional comments:**

**Full text of email:**

Good afternoon -

Does your state have a statute of limitations on the number of years of back fees you can collect from a non-compliant business entity?

How does your state charge for a reinstatement or revival - is it a filing fee plus back fees for renewals or just a flat fee?

Thank you in advance for your response.

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