

State Annual Report Due Dates for Business Entities

If you form a formal business entity with the state, you may be required to file periodic reports on the status of your entity to preserve your good standing and state registration. Each state has its own rules, and the rules may differ based on entity type. The following charts highlights the frequency and due dates for these state annual reports for five entity types.

State	Corp Due Date	LLC Due Date	LLP Due Date	LP Due Date	NP Due Date
AL	<p>Frequency: Annually</p> <p>Due:</p> <p>Annual Year: March 15</p> <p>Fiscal Year: 2½ months after beginning of tax year</p> <p>Note: Schedule AL-CAR filed with Business Privilege Tax Return is accepted in lieu of a separate Annual Report.</p> <p>C Corps must file Form CPT. S Corps must file Form PPT.</p>	<p>Frequency: Annually</p> <p>Due:</p> <p>Annual Year: Apr 15</p> <p>Fiscal Year: 3½ months after beginning of tax year</p> <p>Note: LLCs elected to be taxed as corporations follow corporation rules.</p>	<p>Frequency: Annually</p> <p>Due:</p> <p>Annual Year: Apr 15</p> <p>Fiscal Year: 3½ months after beginning of tax year</p>	<p>Frequency: Annually</p> <p>Due:</p> <p>Annual Year: Apr 15</p> <p>Fiscal Year: 3½ months after beginning of tax year</p>	<p><i>Not Applicable</i></p>
AK	<p>Frequency: Biennially</p> <p>Due Date: By Jan 2 of filing year</p> <p>Note: Entity organized or qualified in even-numbered years must file in even-numbered years; those in odd-numbered years file in odd-numbered years</p>	<p>Frequency: Biennially</p> <p>Due Date: By Jan 2 of filing year</p> <p>Note: Entity organized or qualified in even-numbered years must file in even-numbered years; those in odd-numbered years file in odd-numbered years</p>	<p>Frequency: Biennially</p> <p>Due Date: By Jan 2 of filing year</p> <p>Note: Entity organized or qualified in even-numbered years must file in even-numbered years; those in odd-numbered years file in odd-numbered years</p>	<p><i>Not Applicable</i></p>	<p>Frequency: Biennially</p> <p>Due Date: By Jul 2 of filing year</p> <p>Note: Entity organized or qualified in even-numbered years must file in even-numbered years; those in odd-numbered years file in odd-numbered years</p>

State Annual Report Due Dates for Business Entities

State	Corp Due Date	LLC Due Date	LLP Due Date	LP Due Date	NP Due Date
AZ	<p>Frequency: Annually</p> <p>Due: During anniversary month of incorporation or qualification on date assigned by Commission</p>	<p><i>Not Applicable</i></p>	<p>Frequency: Annually</p> <p>Due: Apr 30</p>	<p><i>Not Applicable</i></p>	<p>Frequency: Annually</p> <p>Due: During anniversary month of incorporation or qualification on date assigned by Commission</p>
AR	<p>Frequency: Annually</p> <p>Due: May 1</p>	<p>Frequency: Annually</p> <p>Due: May 1</p> <p>Note: Initial report due May 1 of the year following formation or qualification</p>	<p>Frequency: Annually</p> <p>Due: May 1</p>	<p>Frequency: Annually</p> <p>Due: May 1</p>	<p>Frequency: Annually</p> <p>Due: Aug 1</p>
CA	<p>Frequency: Annually</p> <p>Due: During six-month period ending on last day of anniversary month of incorporation or qualification</p> <p>Note: Initial filing due 90 days after incorporation. Corporate Disclosure Statement due annually from publicly traded corporations 150 days after end of corporation's fiscal year</p>	<p>Frequency: Biennially</p> <p>Due: During six-month period ending on last day of anniversary month of incorporation or qualification.</p> <p>Note: Initial filing due 90 days after formation or registration</p>	<p><i>Not applicable</i></p>	<p><i>Not Applicable</i></p>	<p>Frequency:</p> <p> Domestic: Biennially</p> <p> Foreign: Annually</p> <p>Due: Initial filing due 90 days after formation. During six-month period ending on last day of anniversary month of incorporation or qualification.</p>
CO	<p>Frequency: Annually</p> <p>Due: During the three-month period beginning with the first day of the entity's anniversary month of formation</p>	<p>Frequency: Annually</p> <p>Due: During the three-month period beginning with the first day of the entity's anniversary month of formation</p>	<p>Frequency: Annually</p> <p>Due: During the three-month period beginning with the first day of the entity's anniversary month of formation</p>	<p>Frequency: Annually</p> <p>Due: During the three-month period beginning with the first day of the entity's anniversary month of formation</p>	<p>Frequency: Annually</p> <p>Due: During the three-month period beginning with the first day of the entity's anniversary month of formation</p>

State Annual Report Due Dates for Business Entities

State	Corp Due Date	LLC Due Date	LLP Due Date	LP Due Date	NP Due Date
CT	Frequency: Annually Due: Last business day of anniversary month of incorporation or qualification. Online filing is mandatory.	Frequency: Annually Due: Anniversary date of formation or registration. Online filing is mandatory.	Frequency: Annually Due: During anniversary month of formation or registration. Online filing is mandatory.	Frequency: Annually Due: Last business day of anniversary month of incorporation or qualification. Online filing is mandatory.	Frequency: Annually Due: Last business day of anniversary month of filing Certificate of Incorporation or issuance of Certificate of Authority. Online filing is mandatory.
DE	Frequency: Annually Due: Domestic: Mar 1 Foreign: Jun 30	Frequency: Annually Due: Jun 1	Frequency: Annually Due: Jun 1	Frequency: Annually Due: Jun 1	Frequency: Annually Due: Domestic: Mar 1 Foreign: Jun 30
DC	Frequency: Biennially Due: Apr 1 Note: Starts with year after incorporation or qualification; then each second year thereafter	Frequency: Biennially Due: Apr 1 Note: Starts with year after incorporation or qualification; then each second year thereafter	Frequency: Biennially Due: Apr 1 Note: Starts with year after incorporation or qualification; then each second year thereafter	Frequency: Biennially Due: Apr 1 Note: Starts with year after incorporation or qualification; then each second year thereafter	Frequency: Biennially Due: Apr 1 Note: Starts with year after incorporation or qualification; then each second year thereafter
FL	Frequency: Annually Due: May 1	Frequency: Annually Due: May 1	Frequency: Annually Due: May 1	Frequency: Annually Due: May 1	Frequency: Annually Due: May 1
GA	Frequency: Annually Due: Apr 1	Frequency: Annually Due: Apr 1	Frequency: Annually Due: Apr 1	Frequency: Annually Due: Apr 1	Frequency: Annually Due: Apr 1

State Annual Report Due Dates for Business Entities

State	Corp Due Date	LLC Due Date	LLP Due Date	LP Due Date	NP Due Date
HI	<p>Frequency: Annual</p> <p>Due: Based on anniversary date of incorporation or qualification Jan 1 – Mar 31: Due Mar 31 Apr 1 – Jun 30: Due June 30 Jul 1 – Sep 30: Due Sep 30 Oct 1 – Dec 31: Due Dec 31</p> <p>Note: Annual Report not required in year of incorporation</p>	<p>Frequency: Annual</p> <p>Due: Based on anniversary date of organization or registration Jan 1 – Mar 31: Due Mar 31 Apr 1 – Jun 30: Due June 30 Jul 1 – Sep 30: Due Sep 30 Oct 1 – Dec 31: Due Dec 31</p>	<p>Frequency: Annual</p> <p>Due: Based on anniversary date of organization or registration Jan 1 – Mar 31: Due Mar 31 Apr 1 – Jun 30: Due June 30 Jul 1 – Sep 30: Due Sep 30 Oct 1 – Dec 31: Due Dec 31</p>	<p>Frequency: Annual</p> <p>Due: Based on anniversary date of organization or registration Jan 1 – Mar 31: Due Mar 31 Apr 1 – Jun 30: Due June 30 Jul 1 – Sep 30: Due Sep 30 Oct 1 – Dec 31: Due Dec 31</p>	<p>Frequency: Annual</p> <p>Due: Based on anniversary date of organization or registration Jan 1 – Mar 31: Due Mar 31 Apr 1 – Jun 30: Due June 30 Jul 1 – Sep 30: Due Sep 30 Oct 1 – Dec 31: Due Dec 31</p>
ID	<p>Frequency: Annually</p> <p>Due: Last business day of anniversary month of incorporation or qualification</p>	<p>Frequency: Annually</p> <p>Due: Last business day of anniversary month of incorporation or qualification</p>	<p>Frequency: Annually</p> <p>Due: Last business day of anniversary month of qualification or authorization</p>	<p>Frequency: Annually</p> <p>Due: Last business day of anniversary month of formation or registration</p>	<p>Frequency: Annually</p> <p>Due: Last business day of anniversary month of incorporation or qualification</p>
IL	<p>Frequency: Annually</p> <p>Due: Within 60 days immediately preceding first day of anniversary month OR, if corporation elects, up to 60 days before first of extended filing month</p>	<p>Frequency: Annually</p> <p>Due: Within 60 days immediately preceding first day of anniversary month</p>	<p>Frequency: Annually</p> <p>Due: Within 60 days immediately preceding first day of anniversary month</p>	<p>Frequency: Annually</p> <p>Due: Within 60 days immediately preceding first day of anniversary month</p>	<p>Frequency: Annually</p> <p>Due: Within 60 days immediately preceding first day of anniversary month</p>
IN	<p>Frequency: Biennially</p> <p>Due: Last day of anniversary month of incorporation or qualification</p>	<p>Frequency: Biennially</p> <p>Due: Last day of anniversary month of formation or registration</p>	<p><i>Not Applicable</i></p>	<p><i>Not Applicable</i></p>	<p>Frequency: Annually</p> <p>Due: Last day of anniversary month</p>

State Annual Report Due Dates for Business Entities

State	Corp Due Date	LLC Due Date	LLP Due Date	LP Due Date	NP Due Date
IA	Frequency: Biennially Due: Apr 1 of even-numbered years	Frequency: Biennially Due: Apr 1 of odd-numbered years	<i>Not Applicable</i>	Frequency: Biennially Due: Apr 1 of odd-numbered years	Frequency: Biennially Due: Apr 1 of odd-numbered years
KS	Frequency: Annually Due: Calendar Year: Apr 15 Fiscal Year: 15th day of 4th month after close of tax year	Frequency: Annually Due: Calendar Year: Apr 15 Fiscal Year: 15th day of 4th month after close of tax year	Frequency: Annually Due: Calendar Year: Apr 15 Fiscal Year: 15th day of 4th month after close of tax year	Frequency: Annually Due: Calendar Year: Apr 15 Fiscal Year: 15th day of 4th month after close of tax year	Frequency: Annually Due: Calendar Year: Jun 15 Fiscal Year: 15th day of 6th month after close of tax year
KY	Frequency: Annually Due: Between Jan 1 and Jun 30	Frequency: Annually Due: Between Jan 1 and Jun 30	Frequency: Annually Due: Between Jan 1 and Jun 30	Frequency: Annually Due: Between Jan 1 and Jun 30	Frequency: Annually Due: Between Jan 1 and Jun 30
LA	Frequency: Annually Due: Anniversary date of incorporation or qualification	Frequency: Annually Due: Anniversary date of organization or qualification	Frequency: Annually Due: Anniversary date of registration	Frequency: Annually Due: Anniversary date of registration	Frequency: Annually Due: Anniversary date of incorporation or qualification
ME	Frequency: Annually Due: Jun 1	Frequency: Annually Due: Jun 1	Frequency: Annually Due: Jun 1	Frequency: Annually Due: Jun 1	Frequency: Annually Due: Jun 1
MD	Frequency: Annually Due: Apr 15	Frequency: Annually Due: Apr 15	Frequency: Annually Due: Apr 15	Frequency: Annually Due: Apr 15	Frequency: Annually Due: Apr 15
MA	Frequency: Annually Due: 2½ months after close of fiscal year	Frequency: Annually Due: Anniversary date of formation or registration	Frequency: Annually Due: Last day of February	Frequency: Annually Due: Anniversary date of formation or registration	Frequency: Annually Due: Nov 1
MI	Frequency: Annually Due: May 15	Frequency: Annually Due: Feb 15 Note: LLCs formed or registered after Sep 30 need not file statement by Feb 15 of the year immediately following formation or registration	<i>Not Applicable</i>	<i>Not Applicable</i>	Frequency: Annually Due: Oct 1

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State	Corp Due Date	LLC Due Date	LLP Due Date	LP Due Date	NP Due Date
MN	Frequency: Annually Due: Dec 31	Frequency: Annually Due: Dec 31	Frequency: Annually Due: Dec 31	Frequency: Annually Due: Dec 31	Frequency: Annually Due: Dec 31
MS	Frequency: Annually Due: Apr 15	Frequency: Annually Due: Apr 15	<i>Not Applicable</i>	<i>Not Applicable</i>	Frequency: As requested but not more than every 5 years.
MO	Frequency: Annually Due: Organized or qualified before 7/1/03: Due in the month indicated on last annual registration report; must be within 90 days after due date. Organized or qualified after 6/30/03: Due on last day of corporation's anniversary month; must be within 90 days after due date.	<i>Not Applicable</i>	Frequency: Annually Due: Anniversary of registration	<i>Not Applicable</i>	Frequency: Annually Due: Aug 31
MT	Frequency: Annually Due: Apr 15	Frequency: Annually Due: Apr 15	Frequency: LLP registration must be renewed every 5 years.	Frequency: Every 5 years Due: Before anniversary date of filing or last renewal of registration.	Frequency: Annually Due: Apr 15
NE	Frequency: Biennially Due: Mar 1 of even-numbered years	Frequency: Biennially Due: Apr 1 of each odd-numbered year	Frequency: Annually Due: Apr 1	<i>Not Applicable</i>	Frequency: Biennially Due: Apr 1 of each odd-numbered year
NV	Frequency: Annually Due: Last day of calendar anniversary month of incorporation or qualification	Frequency: Annually Due: Last day of calendar anniversary month of formation or qualification	Frequency: Annually Due: Last day of calendar anniversary month of registration or qualification	Frequency: Annually Due: Last day of calendar anniversary month of formation or qualification	Frequency: Annually Due: Last day of calendar anniversary month of incorporation or qualification

State Annual Report Due Dates for Business Entities

State	Corp Due Date	LLC Due Date	LLP Due Date	LP Due Date	NP Due Date
NH	Frequency: Annually Due: Apr 1	Frequency: Annually Due: Apr 1	Frequency: Annually Due: Apr 1	<i>Not Applicable</i>	Frequency: Once every 5 years
NJ	Frequency: Annually Due: Last day of anniversary month of incorporation or qualification	Frequency: Annually Due: Last day of anniversary month of formation or registration	Frequency: Annually Due: Last day of anniversary month of formation or registration	Frequency: Annually Due: Last day of anniversary month of formation or qualification	Frequency: Annually Due: Last day of anniversary month of incorporation or qualification
NM	Frequency: Biennially Due: Before 15th day of 3rd month after close of fiscal year. Note: If NMPRC number ends in an even digit, file in even-numbered years; if NMPRC number ends with odd digit, file in odd-numbered years.	<i>Not Applicable</i>	Frequency: Annually Due: Apr 1	<i>Not Applicable</i>	Frequency: Annually Due: Fiscal year: 15th day of 5th month following close of tax year Calendar year: May 15
NY	Frequency: Biennially Due: During anniversary month of incorporation or qualification	Frequency: Biennially Due: During anniversary month of formation or registration	Frequency: Every 5 years Due: Within 60 days before anniversary of registration	<i>Not Applicable</i>	<i>Not Applicable</i>
NC	Frequency: Annually Due: 15th day of 4th month following close of fiscal year	Frequency: Annually Due: Apr 15 Note: Initial Report due Apr 15th of year following calendar year in which LLC organizes or qualifies	Frequency: Annually Due: 15th day of 4th month following close of fiscal year	<i>Not Applicable</i>	<i>Not Applicable</i>
ND	Frequency: Annually Due: Domestic: Aug 1 Foreign: May 15	Frequency: Annually Due: Nov 15	Frequency: Annually Due: Apr 1	Frequency: Annually Due: Apr 1	Frequency: Annually Due: Feb 1

State Annual Report Due Dates for Business Entities

State	Corp Due Date	LLC Due Date	LLP Due Date	LP Due Date	NP Due Date
OH	Due to phase-out of franchise tax, annual reports are no longer required	<i>Not Applicable</i>	(UPA) April 1 through the first day of July of each odd numbered year that follows the calendar year in which the partnership files a statement of qualification or a foreign partnership becomes authorized to transact business in this state. (Sec. 1776.83) (Last day of July of odd numbered years for UPL)	<i>Not Applicable</i>	Every five years after incorporation or qualification or the last corporate filing.
OK	Frequency: Annually Due: Jul 1	Frequency: Annually Due: Anniversary date of formation or qualification.	<i>Not Applicable</i>	Frequency: Annually Due: Anniversary date of formation or qualification	Frequency: Annually Due: July 1
OR	Frequency: Annually Due: On or before the anniversary of corporation's incorporation or qualification	Frequency: Annually Due: On or before the anniversary of LLC's organization or registration	Frequency: Annually Due: On or before the anniversary of LLP's organization or registration	Frequency: Annually Due: On or before anniversary date of its formation or registration	Frequency: Annually Due: On or before the corporation's anniversary of incorporation or qualification
PA	Frequency: Annually Due: Calendar Year: Apr 15 Fiscal Year: On or before the 30th day after federal due date for fiscal year corporations	<i>Not Applicable</i>	Frequency: Annually Due: Apr 15	<i>Not Applicable</i>	Frequency: As needed Due: Apr 30, but only if any changes to corporate officers during preceding calendar year
RI	Frequency: Annually Due: Mar 1	Frequency: Annually Due: Between Sep 1 and Nov 1	<i>Not Applicable</i>	<i>Not Applicable</i>	Frequency: Annually Due: During Jun
SC	Frequency: Annually Due: 15th day of 3rd month following close of fiscal year	<i>Not Applicable</i>	<i>Not Applicable</i>	<i>Not Applicable</i>	<i>Not Applicable</i>

State Annual Report Due Dates for Business Entities

State	Corp Due Date	LLC Due Date	LLP Due Date	LP Due Date	NP Due Date
SD	Frequency: Annually Due: During anniversary month of incorporation or qualification	Frequency: Annually Due: Before 1st day of 2nd month following anniversary month	Frequency: Annually Due: During anniversary month of registration	<i>Not Applicable</i>	Frequency: Annually Due: During anniversary month of incorporation or qualification
TN	Frequency: Annually Due: 1st day of the 4th month following close of fiscal year	Frequency: Annually Due: 1st day of 4th month following close of fiscal year	Frequency: Annually Due: 1st day of 4th month following close of fiscal year	<i>Not Applicable</i>	Frequency: Annually Due: 1st day of 4th month following close of fiscal year
TX	Frequency: Annually Due: Between Jan 1 and May 15 Note: First report due in calendar year following year of formation or qualification.	Frequency: Annually Due: Between Jan 1 and May 15	Frequency: Annually Due: May 15	Frequency: Periodic Due: Within 30 days after notice is mailed that report due. Note: Report may not be required more than once every 4 years	Frequency: Not required to file report unless first contacted by the Texas Secretary of State Note: Report may not be required more than once every 4 years
UT	Frequency: Annually Due: On or before anniversary date of incorporation or qualification	Frequency: Annually Due: On or before anniversary date of formation or qualification	Frequency: Annually Due: On or before anniversary date of formation or registration	Frequency: Annually Due: On or before anniversary date of formation or registration	Frequency: Annually Due: On or before anniversary date of formation or qualification
VT	Frequency: Annually Due: Within 2½ months after end of fiscal year	Frequency: Annually Due: Within 2½ months after end of fiscal year	Frequency: Annually Due: Between Jan 1 and Apr 1	<i>Not Applicable</i>	Frequency: Biennially Due: Between Jan 1 and Apr 1
VA	Frequency: Annually Due: Last day of anniversary month of incorporation or qualification, but no earlier than 3 months prior to its due date	Frequency: Annually Due: On or before Sep 30 Note: As of 4/30/2011, the Annual Registration Fee is due on or before the last day of anniversary month of formation or registration	Frequency: Annually Due: Jul 1	Frequency: Annually Due: Oct 1	Frequency: Annually Due: Last day of anniversary month of incorporation or qualification

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State	Corp Due Date	LLC Due Date	LLP Due Date	LP Due Date	
WA	Frequency: Annually Due: Last day of anniversary month of incorporation or qualification	Frequency: Annually Due: Last day of anniversary month of incorporation or qualification	Frequency: Annually Due: Last day of anniversary month of incorporation or qualification	Frequency: Annually Due: Last day of anniversary month of incorporation or qualification	Frequency: Annually Due: Last day of anniversary month of incorporation or qualification
WV	Frequency: Annually Due: Jun 30	Frequency: Annually Due: Jun 30	Frequency: Annually Due: May 31	Due: Last day of anniversary month of incorporation or qualification	Frequency: Annually Due: Jun 30
WI	Frequency: Annually Due: Based on anniversary date Domestic: Jan 1 – Mar 31: Mar 31 Apr 1 – Jun 30: Jun 30 Jul 1 – Sep 30: Sep 30 Oct 1 – Dec 31: Dec 31 Foreign: During first calendar quarter of each year following calendar year in which foreign corporation was authorized to transact business	Frequency: Annually Due: Based on anniversary date Domestic: Jan 1 – Mar 31: Mar 31 Apr 1 – Jun 30: Jun 30 Jul 1 – Sep 30: Sep 30 Oct 1 – Dec 31: Dec 31 Foreign: During first calendar quarter of each year following calendar year in the LLC becomes registered	<i>Not Applicable</i>	<i>Not Applicable</i>	Due: Jun 30
WY	Frequency: Annually Due: On or before 1st day of anniversary month of incorporation or qualification	Frequency: Annually Due: On or before 1st day of anniversary month of organization or registration	Frequency: Annually Due: On or before 1st day of anniversary month of or registration	Frequency: Annually Due: On or before 1st day of anniversary month of organization or registration	Frequency: Annually Due: On or before 1st day of anniversary month of incorporation or qualification