

# 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 highlight 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><b>Frequency:</b> Annually</p> <p><b>Due:</b> For corporations with a fiscal year other than June 30, the due date is the 15<sup>th</sup> day of the 4<sup>th</sup> month after the beginning of the taxable year. For corporations with a fiscal year of June 30, the due date is the 15<sup>th</sup> day of the 3<sup>rd</sup> month after the beginning of the taxable year.</p> <p><b>Note:</b> Schedule AL-CAR filed with Business Privilege Tax Return is accepted in lieu of a separate Annual Report.</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> For LLCs filing Form CPT, the due date is the 15<sup>th</sup> day of the 4<sup>th</sup> month (April 15 for calendar year LLCs) after the beginning of the LLC's taxable year. For LLCs filing Form PPT, the due date is the 15<sup>th</sup> day of the 3<sup>rd</sup> month (March 15 for calendar year LLCs) after the beginning of the LLC's taxable year.</p> <p><b>Note:</b> LLCs elected to be taxed as corporations follow corporation rules.</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> The 15<sup>th</sup> day of the 3<sup>rd</sup> month after the beginning of the taxable year. For a calendar year taxpayer, the due date is March 15.</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> The 15<sup>th</sup> day of the 3<sup>rd</sup> month after the beginning of the taxable year. For a calendar year taxpayer, the due date is March 15.</p>	<p><i>Not Applicable</i></p>
AK	<p><b>Frequency:</b> Biennially</p> <p><b>Due:</b> By January 2 of filing year</p> <p><b>Note:</b> Entities 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><b>Frequency:</b> Biennially</p> <p><b>Due:</b> By January 2 of filing year</p> <p><b>Note:</b> Entities 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><b>Frequency:</b> Biennially</p> <p><b>Due:</b> By January 2 of filing year</p> <p><b>Note:</b> Entities 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><b>Frequency:</b> Biennially</p> <p><b>Due:</b> By July 2 of filing year</p> <p><b>Note:</b> Entities 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><b>Frequency:</b> Annually</p> <p><b>Due:</b> If incorporated/qualified before July 1, 1997, date assigned by the Arizona Corporation Commission. After this date, on the anniversary of incorporation.</p>	<i>Not Applicable</i>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> January 1 and April 30</p>	<i>Not Applicable</i>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> If incorporated/qualified before July 1, 1997, date assigned by the Arizona Corporation Commission. After this date, on the anniversary of incorporation.</p>
AR	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> May 1</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> May 1</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> April 1</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> May 1</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> August 1</p>
CA	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> During six-month period ending on last day of anniversary month of incorporation or qualification.</p>	<p><b>Frequency:</b> Biennially</p> <p><b>Due:</b> During six-month period ending on last day of anniversary month of incorporation or qualification.</p>	<i>Not applicable</i>	<i>Not Applicable</i>	<p><b>Frequency:</b></p> <p>Domestic: Biennially</p> <p>Foreign: Annually</p> <p><b>Due:</b> During six-month period ending on last day of anniversary month of incorporation or qualification.</p>
CO	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> The last day of the 2<sup>nd</sup> calendar month following the company's anniversary month of organization or qualification.</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> The last day of the 2<sup>nd</sup> calendar month following the company's anniversary month of organization or qualification.</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> The last day of the 2<sup>nd</sup> calendar month following the company's anniversary month of organization or qualification.</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> The last day of the 2<sup>nd</sup> calendar month following the company's anniversary month of organization or qualification.</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> The last day of the 2<sup>nd</sup> calendar month following the company's anniversary month of organization or qualification.</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	<b>Frequency:</b> Annually <b>Due:</b> Last business day of anniversary month of incorporation or qualification.	<b>Frequency:</b> Annually <b>Due:</b> Between January 1 and March 31 of the year after the calendar year in which the LLC was formed or registered in the state.	<b>Frequency:</b> Annually <b>Due:</b> During anniversary month of formation or registration.	<b>Frequency:</b> Annually <b>Due:</b> On or before the anniversary date of formation or registration in the state.	<b>Frequency:</b> Annually <b>Due:</b> Last business day of anniversary month of filing Certificate of Incorporation or issuance of Certificate of Authority.
DE	<b>Frequency:</b> Annually <b>Due:</b> Domestic: March 1 Foreign: June 30	<b>Frequency:</b> Annually <b>Due:</b> June 1	<b>Frequency:</b> Annually <b>Due:</b> June 1	<b>Frequency:</b> Annually <b>Due:</b> June 1	<b>Frequency:</b> Annually <b>Due:</b> Domestic: March 1 Foreign: June 30
DC	<b>Frequency:</b> Biennially <b>Due:</b> On or before April 1 starting with the year after incorporation or qualification and then each second year thereafter.	<b>Frequency:</b> Biennially <b>Due:</b> On or before April 1 starting with the year after formation or qualification and then each second year thereafter.	<b>Frequency:</b> Biennially <b>Due:</b> On or before April 1 starting with the year after formation or qualification and then each second year thereafter.	<b>Frequency:</b> Biennially <b>Due:</b> On or before April 1 starting with the year after formation or qualification and then each second year thereafter.	<b>Frequency:</b> Biennially <b>Due:</b> On or before April 1 starting with the year after incorporation or qualification and then each second year thereafter.
FL	<b>Frequency:</b> Annually <b>Due:</b> May 1	<b>Frequency:</b> Annually <b>Due:</b> May 1	<b>Frequency:</b> Annually <b>Due:</b> May 1	<b>Frequency:</b> Annually <b>Due:</b> May 1	<b>Frequency:</b> Annually <b>Due:</b> May 1
GA	<b>Frequency:</b> Annually <b>Due:</b> April 1	<b>Frequency:</b> Annually <b>Due:</b> April 1	<b>Frequency:</b> Annually <b>Due:</b> April 1	<b>Frequency:</b> Annually <b>Due:</b> April 1	<b>Frequency:</b> Annually <b>Due:</b> April 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><b>Frequency:</b> Annual</p> <p><b>Due:</b> Based on anniversary date of incorporation or qualification</p> <p>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><b>Frequency:</b> Annual</p> <p><b>Due:</b> Based on anniversary date of organization or qualification</p> <p>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><b>Frequency:</b> Annual</p> <p><b>Due:</b> Based on anniversary date of organization or qualification</p> <p>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><b>Frequency:</b> Annual</p> <p><b>Due:</b> Based on anniversary date of organization or qualification</p> <p>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><b>Frequency:</b> Annual</p> <p><b>Due:</b> Based on anniversary date of organization or qualification</p> <p>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><b>Frequency:</b> Annually</p> <p><b>Due:</b> Before the end of the anniversary month of incorporation or qualification,</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> Before the end of the anniversary month of formation or registration,</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> Before the end of the anniversary month of formation or registration,</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> Before the end of the anniversary month of formation or registration,</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> Before the end of the anniversary month of incorporation or qualification,</p>
IL	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> 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><b>Frequency:</b> Annually</p> <p><b>Due:</b> Within 60 days immediately preceding first day of anniversary month.</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> Renewal statement due within 60 days immediately preceding first day of anniversary month.</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> Within 60 days immediately preceding first day of anniversary month.</p>	<p><b>Frequency:</b> Annually</p> <p><b>Due:</b> Within 60 days immediately preceding first day of anniversary month.</p>
IN	<p><b>Frequency:</b> Biennially</p> <p><b>Due:</b> Last day of anniversary month of incorporation or qualification.</p>	<p><b>Frequency:</b> Biennially</p> <p><b>Due:</b> Last day of anniversary month of formation or registration.</p>	<p><b>Frequency:</b> Biennially</p> <p><b>Due:</b> Last day of anniversary month of formation or registration.</p>	<p><b>Frequency:</b> Biennially</p> <p><b>Due:</b> Last day of anniversary month of formation or registration.</p>	<p><b>Frequency:</b> Biennially</p> <p><b>Due:</b> Last day of anniversary month of incorporation or qualification.</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	<b>Frequency:</b> Biennially <b>Due:</b> Apr 1 of even-numbered years	<b>Frequency:</b> Biennially <b>Due:</b> Apr 1 of odd-numbered years	<i>Not Applicable</i>	<b>Frequency:</b> Biennially <b>Due:</b> Apr 1 of odd-numbered years	<b>Frequency:</b> Biennially <b>Due:</b> Apr 1 of odd-numbered years
KS	<b>Frequency:</b> Annually <b>Due:</b> Calendar Year: April 15 Fiscal Year: 15 <sup>th</sup> day of 4 <sup>th</sup> month after close of tax year	<b>Frequency:</b> Annually <b>Due:</b> Calendar Year: April 15 Fiscal Year: 15 <sup>th</sup> day of 4 <sup>th</sup> month after close of tax year	<b>Frequency:</b> Annually <b>Due:</b> Calendar Year: April 15 Fiscal Year: 15 <sup>th</sup> day of 4 <sup>th</sup> month after close of tax year	<b>Frequency:</b> Annually <b>Due:</b> Calendar Year: April 15 Fiscal Year: 15 <sup>th</sup> day of 4 <sup>th</sup> month after close of tax year	<b>Frequency:</b> Annually <b>Due:</b> Calendar Year: June 15 Fiscal Year: 15 <sup>th</sup> day of 6 <sup>th</sup> month after close of tax year
KY	<b>Frequency:</b> Annually <b>Due:</b> Between Jan 1 and Jun 30	<b>Frequency:</b> Annually <b>Due:</b> Between Jan 1 and Jun 30	<b>Frequency:</b> Annually <b>Due:</b> Between Jan 1 and Jun 30	<b>Frequency:</b> Annually <b>Due:</b> Between Jan 1 and Jun 30	<b>Frequency:</b> Annually <b>Due:</b> Between Jan 1 and Jun 30
LA	<b>Frequency:</b> Annually <b>Due:</b> Anniversary date of incorporation or qualification.	<b>Frequency:</b> Annually <b>Due:</b> Anniversary date of organization or qualification.	<b>Frequency:</b> Annually <b>Due:</b> Domestic - File for renewal on anniversary date of registration. Foreign - <i>Not applicable.</i>	<b>Frequency:</b> Annually <b>Due:</b> Anniversary date of registration.	<b>Frequency:</b> Annually <b>Due:</b> Anniversary date of incorporation or qualification
ME	<b>Frequency:</b> Annually <b>Due:</b> June 1	<b>Frequency:</b> Annually <b>Due:</b> June 1	<b>Frequency:</b> Annually <b>Due:</b> June 1	<b>Frequency:</b> Annually <b>Due:</b> June 1	<b>Frequency:</b> Annually <b>Due:</b> June 1
MD	<b>Frequency:</b> Annually <b>Due:</b> April 15	<b>Frequency:</b> Annually <b>Due:</b> April 15	<b>Frequency:</b> Annually <b>Due:</b> April 15	<b>Frequency:</b> Annually <b>Due:</b> April 15	<b>Frequency:</b> Annually <b>Due:</b> April 15
MA	<b>Frequency:</b> Annually <b>Due:</b> 2½ months after close of fiscal year	<b>Frequency:</b> Annually <b>Due:</b> Anniversary date of formation or registration	<b>Frequency:</b> Annually <b>Due:</b> Last day of February	<b>Frequency:</b> Annually <b>Due:</b> Anniversary date of formation or registration	<b>Frequency:</b> Annually <b>Due:</b> November 1
MI	<b>Frequency:</b> Annually <b>Due:</b> May 15	<b>Frequency:</b> Annually <b>Due:</b> February 15 <b>Note:</b> 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>	<b>Frequency:</b> Annually <b>Due:</b> October 1

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MN	<b>Frequency:</b> Annually <b>Due:</b> December 31	<b>Frequency:</b> Annually <b>Due:</b> December 31	<b>Frequency:</b> Annually <b>Due:</b> December 31	<b>Frequency:</b> Annually <b>Due:</b> December 31	<b>Frequency:</b> Annually <b>Due:</b> December 31
MS	<b>Frequency:</b> Annually <b>Due:</b> April 15	<b>Frequency:</b> Annually <b>Due:</b> April 15	<i>Not Applicable</i>	<i>Not Applicable</i>	<b>Frequency:</b> As requested but not more than every 5 years.
MO	<b>Frequency:</b> Annually or Biennially <b>Due:</b> If organized/qualified before 7/1/03, due in month indicated on last annual report. If organized/qualified after 6/30/03, due on last day of anniversary month. Corporations may change the month of their annual report. Corporations may also elect to file the report on a biennial basis. If incorporated/qualified in even-numbered years, file in even-numbered years and vice versa, due in the same month as the filing month of the annual report.	<i>Not Applicable</i>	<i>Not Applicable</i>	<i>Not Applicable</i>	<b>Frequency:</b> Annually or Biennially <b>Due:</b> If filing annually, August 31  Corporations may also elect to file the report on a biennial basis. If incorporated/qualified in even-numbered years, file in even-numbered years and vice versa, due in the same month as the filing month of the annual report. . C
MT	<b>Frequency:</b> Annually <b>Due:</b> April 15	<b>Frequency:</b> Annually <b>Due:</b> April 15	<b>Frequency:</b> Every 5 years <b>Due:</b> LLP registration must be renewed within 90-day period prior to the expiration date of the registration.	<b>Frequency:</b> Every 5 years <b>Due:</b> Before anniversary date of filing or last renewal of registration.	<b>Frequency:</b> Annually <b>Due:</b> April 15
NE	<b>Frequency:</b> Biennially <b>Due:</b> March 1 of even-numbered years.	<b>Frequency:</b> Biennially <b>Due:</b> April 1 of odd-numbered years.	<b>Frequency:</b> Annually <b>Due:</b> April 1	<i>Not Applicable</i>	<b>Frequency:</b> Biennially <b>Due:</b> April 1 of odd-numbered years
NV	<b>Frequency:</b> Annually <b>Due:</b> Last day of anniversary month of incorporation or qualification.	<b>Frequency:</b> Annually <b>Due:</b> Last day of anniversary month of formation or qualification	<b>Frequency:</b> Annually <b>Due:</b> Last day of anniversary month of registration or qualification.	<b>Frequency:</b> Annually <b>Due:</b> Last day of anniversary month of formation or qualification.	<b>Frequency:</b> Annually <b>Due:</b> Last day of 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	<b>Frequency:</b> Annually <b>Due:</b> April 1	<b>Frequency:</b> Annually <b>Due:</b> April 1	<b>Frequency:</b> Annually <b>Due:</b> April 1	<i>Not Applicable</i>	<b>Frequency:</b> Once every 5 years
NJ	<b>Frequency:</b> Annually <b>Due:</b> Last day of anniversary month of incorporation or qualification.	<b>Frequency:</b> Annually <b>Due:</b> Last day of anniversary month of formation or registration	<b>Frequency:</b> Annually <b>Due:</b> Last day of anniversary month of formation or registration	<b>Frequency:</b> Annually <b>Due:</b> Last day of anniversary month of formation or qualification	<b>Frequency:</b> Annually <b>Due:</b> Last day of anniversary month of incorporation or qualification
NM	<b>Frequency:</b> Biennially <b>Due:</b> Before 15 <sup>th</sup> day of 3 <sup>rd</sup> month after close of fiscal year. <b>Note:</b> 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>	<b>Frequency:</b> Annually <b>Due:</b> April 1	<i>Not Applicable</i>	<b>Frequency:</b> Annually <b>Due:</b> Fiscal year: 15 <sup>th</sup> day of 5 <sup>th</sup> month following close of tax year Calendar year: May 15
NY	<b>Frequency:</b> Biennially <b>Due:</b> During anniversary month of incorporation or qualification.	<b>Frequency:</b> Biennially <b>Due:</b> During anniversary month of formation or registration.	<b>Frequency:</b> Every 5 years <b>Due:</b> Within 60 days before anniversary of registration.	<i>Not Applicable</i>	<i>Not Applicable</i>
NC	<b>Frequency:</b> Annually <b>Due:</b> 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year	<b>Frequency:</b> Annually <b>Due:</b> April 15	<b>Frequency:</b> Annually <b>Due:</b> 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year	<i>Not Applicable</i>	<i>Not Applicable</i>
ND	<b>Frequency:</b> Annually <b>Due:</b> Domestic: August 1 Foreign: May 15	<b>Frequency:</b> Annually <b>Due:</b> November 15	<b>Frequency:</b> Annually <b>Due:</b> April 1	<b>Frequency:</b> Annually <b>Due:</b> April 1	<b>Frequency:</b> Annually <b>Due:</b> February 1

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State	Corp Due Date	LLC Due Date	LLP Due Date	LP Due Date	NP Due Date
OH	<i>Not Applicable</i>	<i>Not Applicable</i>	<b>Frequency:</b> Biennially  <b>Due:</b> July 1 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.	<i>Not Applicable</i>	<b>Frequency:</b> Every five years after incorporation or qualification or the last corporate filing.
OK	<b>Frequency:</b> Annually <b>Due:</b> July 1	<b>Frequency:</b> Annually <b>Due:</b> Anniversary date of formation or qualification.	<i>Not Applicable</i>	<b>Frequency:</b> Annually <b>Due:</b> Anniversary date of formation or qualification	<b>Frequency:</b> Annually <b>Due:</b> July 1
OR	<b>Frequency:</b> Annually <b>Due:</b> On or before the anniversary of incorporation or qualification.	<b>Frequency:</b> Annually <b>Due:</b> On or before the anniversary of organization or registration.	<b>Frequency:</b> Annually <b>Due:</b> On or before the anniversary of organization or registration.	<b>Frequency:</b> Annually <b>Due:</b> On or before anniversary date of formation or registration.	<b>Frequency:</b> Annually <b>Due:</b> On or before the anniversary of incorporation or qualification.
PA	<b>Frequency:</b> Annually <b>Due:</b> Calendar Year: April 15 Fiscal Year: On or before the 30 <sup>th</sup> day after federal due date for fiscal year corporations.	<i>Not Applicable</i>	<b>Frequency:</b> Annually <b>Due:</b> April 15	<i>Not Applicable</i>	<b>Frequency:</b> As needed <b>Due:</b> April 30, but only if any changes to corporate officers during preceding calendar year.
RI	<b>Frequency:</b> Annually <b>Due:</b> March 1	<b>Frequency:</b> Annually <b>Due:</b> Between Sept 1 and Nov 1	<i>Not Applicable</i>	<i>Not Applicable</i>	<b>Frequency:</b> Annually <b>Due:</b> During June
SC	<b>Frequency:</b> Annually <b>Due:</b> On or before the 15 <sup>th</sup> day of 4th month following close of fiscal year or April 15 <sup>th</sup> for calendar 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	<b>Frequency:</b> Annually <b>Due:</b> 1 <sup>st</sup> day of the anniversary month of incorporation or qualification.	<b>Frequency:</b> Annually <b>Due:</b> 1 <sup>st</sup> day of the anniversary month of formation or registration.	<b>Frequency:</b> Annually <b>Due:</b> During anniversary month of registration.	<i>Not Applicable</i>	<b>Frequency:</b> Annually <b>Due:</b> 1 <sup>st</sup> day of the anniversary month of formation or registration.
TN	<b>Frequency:</b> Annually <b>Due:</b> 1 <sup>st</sup> day of the 4 <sup>th</sup> month following close of fiscal year.	<b>Frequency:</b> Annually <b>Due:</b> 1 <sup>st</sup> day of 4 <sup>th</sup> month following close of fiscal year.	<b>Frequency:</b> Annually <b>Due:</b> 1 <sup>st</sup> day of 4 <sup>th</sup> month following close of fiscal year	<i>Not Applicable</i>	<b>Frequency:</b> Annually <b>Due:</b> 1 <sup>st</sup> day of 4 <sup>th</sup> month following close of fiscal year
TX	<b>Frequency:</b> Annually <b>Due:</b> Between Jan 1 and May 15 <b>Note:</b> 1 <sup>st</sup> report due in calendar year following year of formation or qualification.	<b>Frequency:</b> Annually <b>Due:</b> Between Jan 1 and May 15	<b>Frequency:</b> Annually <b>Due:</b> Domestic - Franchise Tax Report due May 15; Annual Report due June 1. Foreign - Franchise Tax Report due May 15; Renewal due on anniversary date of registration.	<b>Frequency:</b> Annually <b>Due:</b> Franchise Tax Report due May 15. A periodic report may also be required within 30 days after notice is mailed that report is due. <b>Note:</b> Report may not be required more than once every 4 years.	<b>Frequency:</b> Not required to file report unless first contacted by the Texas Secretary of State <b>Note:</b> Report may not be required more than once every 4 years
UT	<b>Frequency:</b> Annually <b>Due:</b> On or before the last day of the month of the anniversary of incorporation or qualification.	<b>Frequency:</b> Annually <b>Due:</b> On or before the last day of the month of the anniversary of formation or qualification	<b>Frequency:</b> Annually <b>Due:</b> On or before the last day of the month of the anniversary of formation or registration.	<b>Frequency:</b> Annually <b>Due:</b> On or before the last day of the month of the anniversary of formation or registration.	<b>Frequency:</b> Annually <b>Due:</b> On or before the last day of the month of the anniversary of formation or qualification.
VT	<b>Frequency:</b> Annually <b>Due:</b> On or before the 15 <sup>th</sup> day of the 3 <sup>rd</sup> month following the close of the fiscal year.	<b>Frequency:</b> Annually <b>Due:</b> On or before the last day of the 3 <sup>rd</sup> month following the expiration of the fiscal year.	<b>Frequency:</b> Annually <b>Due:</b> Between Jan 1 and Apr 1	<i>Not Applicable</i>	<b>Frequency:</b> Biennially <b>Due:</b> Between Jan 1 and Apr 1
VA	<b>Frequency:</b> Annually <b>Due:</b> Last day of anniversary month of incorporation or qualification, but no earlier than 3 months prior to its due date.	<b>Frequency:</b> Annually <b>Due:</b> Annual Registration Fee is due on or before the last day of anniversary month of formation or registration.	<b>Frequency:</b> Annually <b>Due:</b> July 1	<b>Frequency:</b> Annually <b>Due:</b> October 1	<b>Frequency:</b> Annually <b>Due:</b> 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	<b>Frequency:</b> Annually <b>Due:</b> Last day of anniversary month of incorporation or qualification.	<b>Frequency:</b> Annually <b>Due:</b> Last day of anniversary month of formation or registration.	<b>Frequency:</b> Annually <b>Due:</b> Last day of anniversary month of formation or registration.	<b>Frequency:</b> Annually <b>Due:</b> Last day of anniversary month of formation or registration.	<b>Frequency:</b> Annually <b>Due:</b> Last day of anniversary month of incorporation or qualification.
WV	<b>Frequency:</b> Annually <b>Due:</b> July 1	<b>Frequency:</b> Annually <b>Due:</b> July 1	<b>Frequency:</b> Annually <b>Due:</b> July 1	<b>Frequency:</b> Annually <b>Due:</b> July 1	<b>Frequency:</b> Annually <b>Due:</b> July 1
WI	<b>Frequency:</b> Annually <b>Due:</b> 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 qualified.	<b>Frequency:</b> Annually <b>Due:</b> 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 LLC registered.	<b>Frequency:</b> Annually <b>Due:</b> 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 LLP registered.	<i>Not Applicable</i>	<b>Frequency:</b> Annually <b>Due:</b> 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 qualified.
WY	<b>Frequency:</b> Annually <b>Due:</b> On or before 1 <sup>st</sup> day of anniversary month of incorporation or qualification.	<b>Frequency:</b> Annually <b>Due:</b> On or before 1 <sup>st</sup> day of anniversary month of organization or registration.	<b>Frequency:</b> Annually <b>Due:</b> On or before 1 <sup>st</sup> day of anniversary month of registration.	<b>Frequency:</b> Annually <b>Due:</b> On or before 1 <sup>st</sup> day of anniversary month of organization or registration.	<b>Frequency:</b> Annually <b>Due:</b> On or before 1 <sup>st</sup> day of anniversary month of incorporation or qualification.