



The Filejet 2026 Guide to Corporate Annual & Biennial Report Filings

Recurring state-level filing requirements for domestic and foreign corporations, with a focus on jurisdictions that changed or need clarification in 2026.

Staying Ahead of Corporate Filing Requirements

Keeping corporate entities in good standing requires more than tracking a single annual deadline.

Every state has its own filing requirements, terminology, deadlines, fees, and processes. Depending on the jurisdiction, corporations may be required to file an annual report, biennial report, statement of information, annual registration, franchise tax report, or another recurring filing.

Some filings are due on a fixed date. Others are tied to an entity's formation or registration anniversary, fiscal year, or another state-specific schedule.

Missing a required filing can lead to late fees, loss of good standing, administrative dissolution or revocation, and additional work to reinstate an entity.

For organizations managing multiple entities across multiple jurisdictions, keeping these requirements accurate and current can quickly become a significant administrative burden.

This guide summarizes recurring state-level filing requirements for domestic and foreign corporations in 2026, concentrating on the states where requirements, fees, or filing methods have changed or deserve clarification.

What's Included

For each jurisdiction covered, the guide identifies:

- The required recurring filing
- Filing frequency
- General due date
- State filing fee or fee structure
- Important 2026 updates, where applicable

Scope: This guide focuses on recurring filings for for-profit domestic and foreign corporations. LLCs, nonprofit corporations, partnerships, tax filings unrelated to the recurring corporate filing, business licenses, and local requirements may follow different rules. States not listed here should be confirmed directly with the applicable filing authority.

What's Changed for 2026?

Several requirements have changed or deserve additional clarification since the previous edition of this guide.



Alabama

Annual Reports Are No Longer Required

Corporations authorized to transact business in Alabama are no longer required by law to file an annual report with the Alabama Secretary of State. Other state tax, licensing, or compliance obligations may still apply.

California

New User Access Requirement

California corporations continue to file an annual Statement of Information. Effective August 1, 2026, users must establish web User Access before they can submit Statement of Information filings through bizfile Online.

Colorado

Periodic Report Fee Increased

Colorado's Periodic Report filing fee is now \$25, up from \$10.

Delaware

Foreign Corporation Annual Report Fee

Foreign corporations must file their Delaware Annual Report by June 30. The filing fee is \$250, and a \$250 penalty applies if the report is not filed by the due date. Domestic non-exempt corporations continue to file by March 1 and pay a \$50 Annual Report fee plus applicable franchise tax.

Georgia

Annual Registration Fee Is Now \$60

The Annual Registration fee for for-profit corporations is \$60 for both online and paper filings. Subsequent annual registrations are generally filed between January 1 and April 1.

Illinois

Franchise Tax Exemption Increased

The Illinois corporate Annual Report filing fee remains \$75. For filings beginning January 1, 2025 and after, the state's franchise tax liability exemption increased to \$10,000.

Kansas

New Biennial Information Report Schedule

Kansas now requires Information Reports every two years based on the year the business was formed. Businesses formed in an even-numbered year file in even-numbered years; those formed in odd-numbered years file in odd-numbered years.

For-profit entities file by April 15 of the applicable year. The current fee is \$90 online or \$110 by paper.

Michigan

Annual Reports Must Be Filed Online

Michigan corporations continue to file an Annual Report by May 15 with a \$25 filing fee. Annual reports must now be submitted online through the state's MiBusiness Registry Portal (MiBRP); paper annual reports are no longer accepted. Penalties begin after May 15.

Minnesota

Domestic and Foreign Corporation Fees Differ

Minnesota Annual Renewals are due by December 31. Domestic business corporations have a \$0 annual renewal fee, while foreign business corporations pay \$115 by mail or \$135 online or in person.

Pennsylvania

Annual Reports Are Now Required

Pennsylvania now requires Annual Reports. Domestic and foreign corporations must file between January 1 and June 30 each year. The fee for a for-profit corporation is \$7.

Texas

No Tax Due Report Eliminated

The Texas No Tax Due Report is no longer required for entities at or below the no-tax-due threshold. For 2026, that threshold is \$2.65 million.

However, affected entities are still generally required to file a Public Information Report (PIR) or Ownership Information Report (OIR). The annual franchise tax reporting deadline remains May 15.

Federal BOI Reporting Has Changed Significantly

Under FinCEN's final rule, effective August 14, 2026, entities created in the United States are exempt from Beneficial Ownership Information (BOI) reporting requirements. BOI reporting now applies only to certain foreign companies registered to do business in a U.S. state or tribal jurisdiction, and those companies report only their non-U.S. beneficial owners, subject to the applicable exemptions and reporting rules.

2026 Domestic & Foreign Corporate Recurring Filing Requirements

Alabama **FILING:** No recurring Secretary of State Annual Report required
FREQUENCY: N/A
STATE FILING FEE: N/A
2026 NOTE: Corporations authorized to transact business in Alabama are no longer required by law to file an annual report with the Alabama Secretary of State. Other state tax and compliance requirements may still apply.

Alaska **FILING:** Biennial Report
FREQUENCY: Every two years
DUE: January 2 of the applicable filing year; filing opens three months earlier (October 2 of the preceding year). Late fees apply to reports filed after February 1.
FEE: \$100 domestic corporation / \$200 foreign corporation
NOTE: The applicable filing year is based on whether the entity was formed or registered in an odd or even year.

California **FILING:** Statement of Information
FREQUENCY: Annually
DUE: During the applicable filing window ending in the corporation's anniversary month
FEE: \$25
2026 NOTE: Effective August 1, 2026, web User Access is required to file Statements of Information through bizfile Online.

Colorado **FILING:** Periodic Report
FREQUENCY: Annually
DUE: Based on the entity's Periodic Report month
FEE: \$25
2026 NOTE: The Periodic Report fee is now \$25, up from \$10.

Delaware

DOMESTIC CORPORATIONS

FILING: Annual Report and Franchise Tax

DUE: March 1

ANNUAL REPORT FEE: \$50 for non-exempt domestic corporations (\$25 for exempt domestic corporations), plus applicable franchise tax

MINIMUM FRANCHISE TAX: Generally \$175 using the Authorized Shares Method or \$400 using the Assumed Par Value Capital Method

FOREIGN CORPORATIONS

FILING: Annual Report

DUE: June 30

FEE: \$250 (\$250 penalty if not filed by the due date)

NOTE: Delaware annual reports are filed online.

Georgia

FILING: Annual Registration

FREQUENCY: Annually

DUE: January 1–April 1 for subsequent annual registrations

FEE: \$60 online or paper

LATE FILING PENALTY: \$25

Illinois

FILING: Annual Report

FREQUENCY: Annually

DUE: Before the first day of the corporation's anniversary month

FEE: \$75 plus any applicable franchise tax

2026 NOTE: For filings beginning January 1, 2025 and after, the franchise tax liability exemption is \$10,000.

Iowa

FILING: Biennial Report

FREQUENCY: Every two years

DUE: January 1–April 1 of even-numbered years for for-profit corporations

FEE: \$60

2026 NOTE: 2026 is a filing year for Iowa profit corporations.

Kansas

FILING: Information Report

FREQUENCY: Biennially

DUE: April 15 of the applicable odd- or even-numbered filing year for for-profit entities

FEE: \$90 online / \$110 paper

Businesses formed in even-numbered years file in subsequent even-numbered years. Businesses formed in odd-numbered years file in subsequent odd-numbered years. A three-month delinquency period follows the filing deadline before forfeiture.

Michigan

FILING: Annual Report

FREQUENCY: Annually

DUE: May 15

FEE: \$25

FILING METHOD: Online only, through the MiBusiness Registry Portal (MiBRP); paper annual reports are no longer accepted

NOTE: Late penalties begin May 16 and increase based on how late the report is filed.

Minnesota

FILING: Annual Renewal

FREQUENCY: Annually

DUE: December 31

DOMESTIC BUSINESS CORPORATION: \$0

FOREIGN BUSINESS CORPORATION: \$115 by mail / \$135 online or in person

Montana

FILING: Annual Report

FREQUENCY: Annually

DUE: April 15

FEE: \$51

NOTE: The Secretary of State has offered one-time fee waivers for reports filed online during the January 1-April 15 window in prior years. Check the Montana Secretary of State's filing portal for any waiver in effect for the current filing period.

Nebraska

FILING: Biennial Occupation Tax Report

FREQUENCY: Every two years

DUE: March 1 in even-numbered years for business corporations

FEE: Occupation tax based on the corporation's paid-up capital stock (domestic) or capital employed in Nebraska (foreign)

2026 NOTE: 2026 is a corporate filing year.

Pennsylvania

FILING: Annual Report

FREQUENCY: Annually

DUE: January 1-June 30 for domestic and foreign corporations

FEE: \$7 for for-profit entities

FILING METHOD: Online filing is strongly recommended by the Pennsylvania Department of State.

Texas

FILING: Franchise Tax Report and/or Public Information Report or Ownership Information Report, as applicable

FREQUENCY: Annually

DUE: May 15

2026 NO-TAX-DUE THRESHOLD: \$2.65 million

NOTE: Entities with annualized total revenue at or below the threshold generally do not file a No Tax Due Report. However, applicable entities must still file a Public Information Report or Ownership Information Report.

A Better Way to Manage Recurring Entity Compliance

Annual and biennial reports are routine filings, but managing them across dozens—or hundreds—of entities and jurisdictions is anything but simple.

Deadlines vary. State requirements change. Entity information needs to be accurate. Fees and forms are different from one jurisdiction to another. And completing the filing is only one part of the process.

When recurring compliance is managed across spreadsheets, calendar reminders, state websites, email, and outside providers, it becomes harder to answer basic questions:

- What is due next?
- Has the filing been completed?
- Is the entity in good standing?
- Who owns the next step?
- Do our records match what is on file with the state?

A modern entity management system should do more than remind your team that something is due. It should connect accurate entity data with the filing process and provide visibility from due date to done.

Manage Annual Report Filings with Filejet

Filejet helps legal, finance, tax, and compliance teams centralize entity information and manage recurring compliance requirements from one system.

With Filejet, teams can:

- Maintain a centralized source of truth for entity data and documents
- Track recurring filing obligations and deadlines
- Reduce manual filing administration
- Manage annual reports and other state filings
- Coordinate registered agent activity
- Maintain visibility into filing status and completed work
- Reduce reliance on spreadsheets, email reminders, and disconnected state portals

Instead of simply tracking a deadline, Filejet helps teams manage the work required to keep entities compliant.

Know What's Due. Know What's Done.

Get a complimentary review of your entity portfolio and identify potential compliance gaps.

[Request Your Entity Status Review](#)

About Filejet

Filejet is an entity management and compliance platform that combines entity management software, registered agent services, and filing execution.

Filejet helps legal, finance, tax, and compliance teams centralize entity records and documents, manage recurring obligations, and streamline corporate filing workflows across U.S. jurisdictions and internationally.

From annual reports, registered agent activity, and business licenses, to DBA filings, fictitious name filings, and other entity maintenance requirements, Filejet gives teams greater visibility and control over entity compliance.

Where applicable, Filejet can also support BOI reporting requirements for foreign entities that remain subject to the Corporate Transparency Act.

Learn more at [Filejet.com](https://filejet.com).

Important Information

This guide is provided for general informational purposes only and does not constitute legal or tax advice. Filing requirements, fees, forms, deadlines, and agency procedures are subject to change. Organizations should confirm current requirements with the applicable filing authority or legal or tax advisor before filing.



