



# The Filejet Guide to Domestic & Foreign Corporate Annual Report Filings

A guide to secretary of state annual and biennial report filings for corporate legal entities in all 50 states, plus the District of Columbia and Puerto Rico



Each secretary of state has unique reporting requirements for organizations that conduct business in their state. Based on the entity type (corporation, LLC or non-profit), these requirements vary wildly – both from state to state, and within individual states.

The majority of states require annual filings, and most others require biennial filings. The small handful of remaining states either do not have a regular filing requirement or have temporarily waived the requirement. The forms entities must complete, fees they must submit, and deadlines they must adhere to, vary by state, entity type, and whether the entity is domestic (incorporated in the filing state) or foreign (incorporated in a state or country outside the filing state).

Failure to comply with filing requirements can result in fines, a loss of good standing and, sometimes, the dissolution of an entity. These repercussions can prohibit you from operating within a state and can significantly disrupt business operations. Entities that aren't in good standing can also cause reputational damage that can impede or block mergers, acquisitions and divestments.

Because the stakes are high, it's important to take annual (or biennial) report filings seriously. Unfortunately, the diversity of deadlines and submission requirements can make it challenging for multi-state organizations to comply with requirements from various secretaries of state – especially if entities are managed manually (with a spreadsheet and calendar reminders) or with the assistance of a traditional, national **registered agent**.

## **2024 Domestic & Foreign Corporate Entity Annual Filing Requirements**

To help corporations keep track of requirements and due dates, we've compiled a chart with secretary of state reporting requirements for domestic and foreign corporate entities in all 50 states, plus the District of Columbia and Puerto Rico. Please note that LLCs and non-profits have separate filing regulations, not included in the chart.

If a state has separate requirements for domestic and foreign entities, the requirements are separated out.



## Alabama

*Annual Report*

**Agency**  
Alabama Secretary of State, Business Services Division

**Form**  
Corporate Annual Report Form

**Fee**  
\$10

**Filing Period**  
Annually, January 1 to March 15.

**How to File**  
**By mail:** Secretary of State, Business Services, P.O. Box 5616, Montgomery, AL 36103  
**By email:** Miscellaneous.Filings@sos.alabama.gov  
**Online**

## Alaska

*Biennial Report*

**Agency**  
Alaska Division of Corporations, Business Services Division

**Form**  
If you prefer to mail your filing, [search](#) for your entity and print the provided form.

**Fee**  
**Domestic:** \$100  
**Foreign:** \$200

**Filing Period**  
Biennially, October 2 to January 2.

**How to File**  
**By mail:** P.O. Box 110806, Juneau, AK 99811-0806  
**Online**

## Arizona

*Annual Report*

**Agency**  
Arizona Corporation Commission, Corporations Division

**Form**  
N/A (online filing only)

**Fee**  
\$45

**Filing Period**  
Annually, by your corporation's registration date, which may be searched [here](#).

**How to File**  
**Online only**

## Arkansas

*Annual Franchise Tax Report*

**Agency**  
Arkansas Secretary of State, Business & Commercial Services Division (BCS)

**Form**  
**Corporations with stock:**  
Annual Corporation Franchise Tax Report 2024  
**Corporations without stock:**  
Annual Corporation Franchise Tax Report 2024

**Fee**  
**Stock:** 0.3% of outstanding capital stock (\$150 minimum)  
**Non-stock:** \$300

**Filing Period**  
Annually, January 1 to May 1.

**How to File**  
**By mail:** Business and Commercial Services Division, P.O. Box 8014 Little Rock, AR 72203-8014  
**Online**



## California

*Statement of Information*

### Agency

California Secretary of State, Business Programs Division

### Form

N/A (online filing only)

### Fee

\$25

### Filing Period

Annually, by the last day of the month of your corporation's incorporation anniversary (filing guidelines [here](#)).

### How to File

Online only

## Colorado

*Periodic Report*

### Agency

Colorado Secretary of State

### Form

N/A (online filing only)

### Fee

\$10

### Filing Period

Annually, by the end of the month of your organization's initial registration.

### How to File

Online only

## Connecticut

*Annual Report*

### Agency

Connecticut Secretary of State, Commercial Recording Division

### Form

N/A (online filing only)

### Fee

Domestic: \$150

Foreign: \$435

### Filing Period

Annually, by the last day of the anniversary month of formation or registration. Reports may be filed up to one month in advance.

### How to File

Online only

## Delaware

*Annual Franchise Tax Report*

### Agency

Delaware Department of State, Division of Corporations

### Form

N/A (online filing only)

### Fee

Domestic: \$50 filing fee, plus minimum \$175 franchise tax (instructions for calculation [here](#))

Foreign: \$125

### Filing Period

Domestic: Annually, January 1 to March 1.

Foreign: Annually, January 1 to June 30.

### How to File

Online only



## District of Columbia

*Two-Year Report*

### Agency

District of Columbia, Department of Licensing & Consumer Protection, Business & Professional Licensing Administration, Corporations Division

### Form

Form BRA-25, Two-Year Report for Domestic & Foreign Filing Entity

### Fee

\$300; if filed in person, \$100 expedite fee

### Filing Period

Biennially, January 15 to April 1.

### How to File

**In person:** 1100 4th St., SW, 2nd Floor, Washington DC 20024

**By mail:** Department of Licensing and Consumer Protection, Corporations Division, P.O. Box 712300, Philadelphia, PA 19171-2300

**Online**

## Florida

*Annual Report*

### Agency

Florida Department of State, Division of Corporations

### Form

N/A (online filing only)

### Fee

\$150

### Filing Period

Annually, January 1 to May 1.

### How to File

**Online only**

## Georgia

*Annual Registration*

### Agency

Georgia Secretary of State

### Form

If you prefer to mail your filing, **search** for your corporation and print the provided form.

### Fee

**Online:** \$50

**By mail:** \$60

### Filing Period

Annually, January 1 to April 1.

### How to File

**By mail:** Address provided on paper form

**Online**

## Hawaii

*Annual Report*

### Agency

Hawaii Business Registration Division (BREG)

### Form

**Domestic:** Form D1: Domestic Profit Corporation Annual Report

**Foreign:** Form F1: Foreign Profit Corporation Annual Report

### Fee

**Online:** \$12.50

**Paper:** \$15

### Filing Period

Annually, during the anniversary quarter of initial registration. Due dates are: March 31, June 30, September 30 and December 31.

### How to File

**In person:** 335 Merchant St., Room 201, Honolulu, HI 96813

**By mail:** P.O. Box 40, Honolulu, HI 96810

**By email:** breg-doci-filing@dcca.hawaii.gov

**By fax:** (808) 586-2733

**Online**





## Idaho

### Annual Report

#### Agency

**Idaho Secretary of State**

#### Form

If you prefer to mail your filing, request a paper form by emailing [business@sos.idaho.gov](mailto:business@sos.idaho.gov) or calling (208) 334-2301.

#### Fee

\$0; \*Note: there is a \$20 paper filing fee if you mail or submit your filing in person

#### Filing Period

Annually, during the anniversary month of formation or initial registration; due by the last day of the month.

#### How to File

**In person or by mail:** SOS Business Services, 450 N. 4th Street, Boise, ID 83702  
**Online**

## Illinois

### Annual Report

#### Agency

**Illinois Secretary of State, Business Services Department**

#### Form

**Domestic:** BCA 14.05 D: Domestic Corporation Annual Report  
**Foreign:** BCA 14.05 FOR: Foreign Corporation Annual Report

#### Fee

\$75 filing fee, plus franchise tax fee (minimum \$75)

#### Filing Period

Annually, by the end of the month prior to your registration anniversary month.

#### How to File

**By mail:** Secretary of State, Department of Business Services, 501 S. Second St., Room 350, Springfield, IL 62756  
**Online**

## Indiana

### Business Entity Report

#### Agency

**Indiana Secretary of State, Business Services Division**

#### Form

**Indiana Business Entity Report**

#### Fee

**Online:** \$32  
**By mail:** \$50

#### Filing Period

Biennially, by the end of your registration anniversary month.

#### How to File

**By mail:** Secretary of State, Business Services Division, 302 West Washington St., Room E018, Indianapolis, IN 46204  
**Online**

## Iowa

### Biennial Report

#### Agency

**Iowa Secretary of State**

#### Form

If you prefer to mail your filing, **search** for your entity record and print the provided form.

#### Fee

\$60

#### Filing Period

Biennially, January 1 to April 1 on even-numbered years.

#### How to File

**By mail:** Address provided on paper form  
**Online**



## Kansas

### Information Report

#### Agency

Kansas Secretary of State

#### Form

Form IFPL Information Report For-Profit Corporation

#### Fee

Online: \$100

By mail: \$110

#### Filing Period

Biennially, by the 15th day of the fourth month following your entity's fiscal end. File on even-numbered years if you initially registered during an even-numbered year and file on odd-numbered years if you initially registered during an odd-numbered year.

#### How to File

**By mail:** Kansas Secretary of State, Memorial Hall, 1st Floor, 120 SW 10th Avenue, Topeka, KS 66612

**Online**

## Kentucky

### Annual Report

#### Agency

Kentucky Secretary of State

#### Form

If you prefer to mail your report, fill out and return the postcard sent to your RA by the Kentucky Secretary of State or [search](#) for your entity and print the provided form.

#### Fee

\$15

#### Filing Period

Annually, January 1 to June 30.

#### How to File

**By mail:** Address provided on paper form

**Online**

## Louisiana

### Annual Report

#### Agency

Louisiana Secretary of State, Commercial Division

#### Form

If you prefer to mail your report, [search](#) for your entity and print the provided form.

#### Fee

\$30

#### Filing Period

Annually, by registration anniversary date. Report may be filed up to 30 days in advance.

#### How to File

**By mail:** Address provided on paper form

**Online**

## Maine

### Annual Report

#### Agency

Maine Secretary of State, Bureau of Corporations, Elections and Commissions

#### Form

If you prefer to mail your report, [search](#) for your entity and print the provided form.

#### Fee

Domestic: \$85

Foreign: \$150

#### Filing Period

Annually, January 1 to June 1.

#### How to File

**By mail:** Address provided on paper form

**Online**



## Maryland

*Annual Report*

### Agency

Maryland State Department of  
Assessments and Taxation

### Form

Business Entity Annual Report (Form 1)

### Fee

\$300

### Filing Period

Annually, January 1 to April 15.

### How to File

**By mail:** State Department of Assessments  
and Taxation, Corporate Charter Division,  
302 W. Preston St., Room 801, Baltimore,  
MD 21201

**Online**

## Massachusetts

*Annual Report*

### Agency

Secretary of the Commonwealth of  
Massachusetts

### Form

Annual Report for Domestic and Foreign  
Corporations

### Fee

**Online:** \$100

**By mail:** \$125

### Filing Period

Annually, within two and a half months  
after the close of your corporation's fiscal  
year.

### How to File

**By mail:** Secretary of the Commonwealth,  
One Ashburn Place, Room 1717, Boston, MA  
02108-1512

**Online**

## Michigan

*Annual Report*

### Agency

Michigan Department of Licensing and  
Regulatory Affairs, Bureau of  
Corporations, Securities & Commercial  
Licensing, Corporations Division

### Form

CSCL/CD-2500 (preprinted form mailed to  
your RA)

### Fee

\$25

### Filing Period

Annually, on or before May 15.

### How to File

**In person:** 2407 N Grand River Ave, Lansing,  
MI 48906

**By mail:** Address provided on preprinted  
form

**Online**

## Minnesota

*Annual Report*

### Agency

Minnesota Secretary of State

### Form

Annual Renewal

### Fee

\$0

### Filing Period

Annually, by December 31 (may file as early  
as January 1).

### How to File

**In person or by mail:** Minnesota Secretary  
of State, Business Services, First National  
Bank Building, 332 Minnesota St., Suite  
N201, St. Paul, MN 55101

**Online**





## Mississippi

*Annual Report*

### Agency

Mississippi Secretary of State

### Filing Period

Annually, January 1 to April 15.

### Form

N/A (online filing only)

### How to File

Online only

### Fee

\$25

## Missouri

*Annual Report*

### Agency

Missouri Secretary of State, Corporations Division

### Filing Period

**For corporations incorporated on or after July 1, 2003:** Annually, by the end of the month your corporation was initially incorporated.

### Form

If you prefer to file by mail, [search](#) for your business entity and print the supplied form.

**For corporations that existed prior to July 1, 2003:** Annually, by the end of the month indicated on your last annual report.

### Fee

Online: \$20  
By mail: \$45

### How to File

**By mail:** Address provided on paper form  
Online

## Montana

*Annual Report*

### Agency

Montana Secretary of State

### Filing Period

Annually, January 1 to April 15.

### Form

N/A (online filing only)

### How to File

Online only

### Fee

Waived for 2024

## Nebraska

*Biennial Occupation  
Tax Report*

### Agency

Nebraska Secretary of State

### Filing Period

Biennially, January 1 to March 1 on even-numbered years.

### Form

If you prefer to file by mail, [search](#) for your business entity and print the supplied form.

### How to File

**By mail:** Address provided on paper form  
Online *\*Note: service is only available during filing period*

### Fee

**Domestic:** \$26 and up (fee based on total paid in capital)  
**Foreign:** \$52 and up (based on total value of property owned in the state)



<b>Nevada</b> <i>Annual List of Officers</i>	<p><b>Agency</b> Nevada Secretary of State, Commercial Recordings Division</p> <p><b>Form</b> Annual or Amended List and State Business License Application (a Customer Order Form must be submitted along with the annual report filing).</p> <p><b>Fee</b> \$150 and up (see <a href="#">fee schedule</a>)</p>	<p><b>Filing Period</b> Annually, by the end of the month your corporation was initially incorporated. Reports may be filed up to 90 days prior to due date.</p> <p><b>How to File</b> <b>By mail:</b> Secretary of State, 401 North Carson Street, Carson City, NV 89701-4201 <b>Online</b></p>
<b>New Hampshire</b> <i>Annual Report</i>	<p><b>Agency</b> New Hampshire Secretary of State, Corporations Division</p> <p><b>Form</b> If you prefer to file by mail, <a href="#">search</a> for your business entity and print the supplied form.</p> <p><b>Fee</b> \$100</p>	<p><b>Filing Period</b> Annually, January 1 to April 1.</p> <p><b>How to File</b> <b>By mail:</b> Corporation Division, N.H. Department of State, 107 North Main Street, Concord, NH 03301-4989 <b>Online</b></p>
<b>New Jersey</b> <i>Annual Report</i>	<p><b>Agency</b> New Jersey Department of the Treasury</p> <p><b>Form</b> N/A (online filing only)</p> <p><b>Fee</b> \$75</p>	<p><b>Filing Period</b> Annually, by the end of the month your corporation was initially incorporated. Reports may be filed up to 30 days prior to due date.</p> <p><b>How to File</b> <b>Online only</b></p>
<b>New Mexico</b> <i>Biennial Report</i>	<p><b>Agency</b> New Mexico Secretary of State, Business Services Division</p> <p><b>Form</b> N/A (online filing only)</p> <p><b>Fee</b> \$25</p>	<p><b>Filing Period</b> Biennially, by the 15th day of the fourth month following the close of your fiscal year.</p> <p><b>How to File</b> <b>Online only</b></p>



## New York

*Biennial Statement*

### Agency

New York Department of State, Division of Corporations, State Records and Uniform Commercial Code

### Form

If you prefer to file by mail, contact the Statement Unit of the New York Department of State's Division of Corporations by email ([corporations@dos.ny.gov](mailto:corporations@dos.ny.gov)).

### Fee

\$9

### Filing Period

Biennially, by the end of the month your corporation was initially incorporated.

### How to File

**By mail:** Address provided on paper form  
**Online**

## North Carolina

*Annual Report*

### Agency

North Carolina Secretary of State, Business Registration Division

### Form

If you prefer to file by mail, [search](#) for your business entity and follow the steps outlined [here](#).

### Fee

**Online:** \$21  
**By mail:** \$25

### Filing Period

Annually, by the 15th day of the fourth month following the close of your fiscal year.

### How to File

**By mail:** P.O. Box 29525, Raleigh, NC 27626-0525  
**Online**

## North Dakota

*Annual Report*

### Agency

North Dakota Secretary of State

### Form

N/A (online filing only)

### Fee

\$25

### Filing Period

**Domestic:** Annually, by August 1.  
**Foreign:** Annually, by May 15.

### How to File

**Online only**

## Ohio

-

**No filing requirement**



## Oklahoma

Annual Certificate

*\*Applies to foreign entities only*

### Agency

Oklahoma Secretary of State, Business Filing Department

### Form

**Foreign:** Form sent to RA or corporation via mail.

**Domestic:** No current filing requirement.

### Fee

\$10 and up, based on the amount of capital

### Filing Period

Annually, by registration anniversary date. Report may be filed up to 60 days in advance.

### How to File

**By mail:** Address provided on paper form

## Oregon

Annual Report

### Agency

Oregon Secretary of State, Corporations Division

### Form

N/A (online filing only)

### Fee

**Domestic:** \$100

**Foreign:** \$275

### Filing Period

Annually, on the anniversary of your initial registration. Filings may be completed starting 45 days prior to due date.

### How to File

**Online only**

## Pennsylvania

-

**No filing requirement**

## Puerto Rico

Annual Report

### Agency

Puerto Rico Department of State (Departamento de Estado)

### Form

N/A (online filing only)

### Fee

\$150

### Filing Period

Annually, by April 15.

### How to File

**Online only**

## Rhode Island

Annual Report

### Agency

Rhode Island Secretary of State

### Form

Form 630

### Fee

\$50

### Filing Period

Annually, February 1 to May 1.

### How to File

**By mail:** Division of Business Services, 148 W. River Street, Providence, RI 02904-2615

**Online**



## South Carolina

**No filing requirement**

## South Dakota

*Annual Report*

### Agency

South Dakota Secretary of State

### Form

**Domestic:** Annual Report, Domestic Business Corporation

**Foreign:** Annual Report, Foreign Business Corporation

### Fee

Online: \$50

By mail: \$65

### Filing Period

Annually, by the first day of the month your business was initially incorporated. You may file up to two months in advance.

### How to File

**By mail:** Secretary of State Office, 500 E. Capitol Ave, Pierre, SD 57501

**Online**

## Tennessee

*Annual Report*

### Agency

Tennessee Secretary of State, Division of Business Services

### Form

If you prefer to file by mail, [search](#) for your business entity and print the supplied form.

### Fee

\$20

### Filing Period

**If your fiscal year ends on December 31:** Annually, by April 1.

**If your fiscal year ends on another day:** Annually, by the first day of the fourth month after the close of your fiscal year.

### How to File

**By mail:** Address provided on paper form

**Online**

## Texas

*Public Information Report*

### Agency

Texas Comptroller

### Form

Texas Franchise Tax Public Information Report (2024 only)

### Fee

\$0

### Filing Period

Annually, January 1 to May 15.

### How to File

**By mail:** Texas Comptroller of Public Accounts, P.O. Box 149348, Austin, TX 78714-9348

**Online**

## Utah

*Annual Report*

### Agency

Utah Department of Commerce, Division of Corporations and Commercial Code

### Form

Annual Report / Renewal Form

### Fee

\$18

### Filing Period

Annually, by the end of the incorporation anniversary month.

### How to File

**By mail:** Utah Division of Corporations & Commercial Code, Box 146705, Salt Lake City, UT 84114-6705

**Online**



## Vermont

Annual Report

### Agency

Vermont Secretary of State, Division of Corporations

### Form

N/A (online filing only)

### Fee

**Domestic:** \$45  
**Foreign:** \$200

### Filing Period

Annually, within the first two and a half months after the end of your fiscal year.

### How to File

**Online only**

## Virginia

Annual Report

### Agency

Virginia State Corporation Commission

### Form

You can request a paper form [here](#)

### Fee

**Non-stock:** \$25  
**Stock:** \$100 to \$1,700, based on number of authorized shares; see [fee schedule](#) for more

### Filing Period

Annually, by the end of the incorporation anniversary month. You may file up to three months prior to the due date.

### How to File

**By mail:** Address provided on paper form  
**Online**

## Washington

Annual Report

### Agency

Washington Secretary of State, Corporations Division

### Form

Annual Report Form

### Fee

\$70

### Filing Period

Annually, by the end of the incorporation month. You may file up to 180 days prior to the due date.

### How to File

**By mail:** P.O. Box 40234, Olympia, WA 98504-0234  
**Online**

## West Virginia

Annual Report

### Agency

West Virginia Secretary of State, Business and Licensing Division

### Form

N/A (online filing only)

### Fee

\$25 (and additional \$1 processing fee)

### Filing Period

Annually, January 1 to June 30.

### How to File

**Online only**





## Wisconsin

*Annual Report*

### Agency

Wisconsin Department of Financial Institutions, Division of Corporate and Consumer Services, Corporations Bureau

### Form

**Domestic:** Domestic Business Corporation Annual Report

**Foreign:** Foreign Business Corporation Annual Report

### Fee

**Domestic:** \$40 (by mail); \$25 (online)

**Foreign:** \$80+ (by mail); \$65+ (online)

### Filing Period

**Domestic:** Annually, by the end of your registration anniversary quarter. Due days are: March 31, June 30, September 30 and December 31.

**Foreign:** Annually, by March 31.

### How to File

**By mail:** State of WI-Dept. of Financial Institutions, Box 903348, Milwaukee, WI 53293-0348

**Online**

## Wyoming

*Annual Report*

### Agency

Wyoming Secretary of State, Business Division

### Form

If you prefer to file by mail, you can fill out your form **online** and select “print” at the “Confirmation” step. *\*Please note that you must mail your annual report if your fee is greater than \$500.*

### Fee

**For Wyoming assets of \$300,000 or less:**  
\$60

**For Wyoming assets exceeding \$300,000:**  
\$0.0002 multiplied by total Wyoming assets

### Filing Period

Annually, by the first day of the month your business was initially incorporated. You may file up to 120 days before the due date.

### How to File

**By mail:** Address provided on paper form

**Online**

## The Best Way to Manage Annual Report Filings

Staying on top of annual or biennial secretary of state filings can become a drain on time and resources – especially if your organization operates in multiple states. If your multi-state organization doesn’t have a clearly defined compliance program to track requirements and due dates for annual report – and other entity and **jurisdictional** – filings, it may be time to reconsider your approach to legal entity compliance.

An **entity management software** solution that automates annual report filings can more reliably keep you in compliance and reduce the amount of grunt work your team is responsible for. The right solution will have a robust human service component that fills in the gaps for tasks that can’t yet be fully automated.

By alleviating your team of the administrative burdens of annual report filings and more, the right solution won’t only keep you compliant – it will also help you recoup valuable time that can be spent on higher level work.

# About Filejet

Filejet is a modern entity management solution that combines **cloud-based software** with **digital RA services** to keep entities organized and compliant.

Filejet streamlines the delivery of SOPs and critical mail and automates the filing of all U.S. and international annual reports, BOI reports, **business license** and DBA/fictitious name renewals, and more. Anything that can't be automated is handled by our team of responsive experts who does what it takes to ensure clients never fall out of compliance.

To learn more about how Filejet helps businesses remain legally compliant with ease, read our guide, **Modernizing Legal Entity Management**. To see how Filejet can help your organization gain control of its legal entities, **schedule a tour of the platform**.

Still have questions? Email one of our entity management experts at **hello@filejet.com**.

More: **filejet.com**

**Automate annual report filings with Filejet**