

State	Where to File	Corp	LLC	LP	LLP	Due Date
AL	Department of Revenue	Annual	Annual	Annual	Annual	2 1/2 Months after Fiscal Year-End
AK	Secretary of State	Biennial	Biennial	None	Biennial	Jan 2 (odd/even years)
AR	Secretary of State	Franchise Tax Report	Franchise Tax Report	Annual	Annual	May 1
AZ	Secretary of State or ACC	Annual	None	1/1 - 4/30	Annual	Anniversary
CA	Secretary of State	Annual	Biennial	None	Annual	Anniversary
CO	Secretary of State	Annual	Annual	Annual	Annual	Anniversary
CT	Secretary of State	Annual	Annual	Annual	Annual	Anniversary
DE	Secretary of State	Annual (March 1)	Annual (June 1)	Annual (June 1)	Annual (June 1)	Varies

DC	Dept. of Consumer and Regulatory Affairs	Biennial (April 1)	Biennial (April 1)	Biennial (April 1)	Biennial (April 1)	Varies
FL	Secretary of State	Annual	Annual	Annual	Annual	May 1
GA	Secretary of State	Annual	Annual	Annual	Annual	April 1
HI	Dept. of Commerce and Consumer Affairs	Annual	Annual	Annual	Annual	Anniversary End of Quarter
ID	Secretary of State	Biennial	Biennial	None	Biennial 11/30	Varies
IL	Secretary of State	Annual	Annual	Biennial	Annual	Anniversary
IN	Secretary of State	Biennial	Biennial	None	None	Anniversary
IA	Secretary of State	Biennial (even years)	Biennial (odd years)	Biennial (odd years)	None	April 1

KS	Secretary of State	Annual	Annual	Annual	Annual	15th day of 4th month after FYE
KY	Secretary of State	Annual (June 30)	Annual (June 30)	Annual (June 30)	Anniversary	Varies
LA	Secretary of State	Annual	Annual	Annual	Annual	Anniversary
ME	Secretary of State	Annual	Annual	Annual	Annual	June 1
MD	Dept. of Assessment and Taxation	Annual	Annual	Annual	Annual	April 15
MA	Secretary of State	Annual (within 15 days of FYE)	Annual	Annual	Annual	Varies
MI	Secretary of State	Annual (May 15)	Annual (February 15)	None	None	None
MN	Secretary of State	Annual	Annual	None	Annual	December 31
MS	Secretary of	Annual	Annual	None	None	April 1

	State					
MO	Secretary of State	None	Annual	Annual	Annual	Anniversary
MT	Secretary of State	Annual (before April 15)	Annual (before April 15)	Renewal Filing (every 5 years based on anniversary)	Renewal Filing (every 5 years based on anniversary)	April 15
NE	Secretary of State	Biennial (March 1 - Even Years)	Annual (April 1 - Odd Years)	None	Annual (April 1)	Varies
NV	Secretary of State	Annual List	Annual List	Annual List	Annual List	Anniversary
NJ	Secretary of State	Annual	Annual	Annual	Annual	15th day after 4th month following FYE Anniversary
NM	Secretary of State	Biennial	None	None	Annual (April 1)	15th day before 3rd month after

						FYE
NY	Secretary of State	Biennial	Biennial	None	Every 5 Years	Anniversary
NC	Secretary of State	Annual (Anniversary)	Annual (April 15)	None	Annual (April 15)	Varies
ND	Secretary of State	Annual (Domestic: Aug 1) (Foreign: May 15)	Annual (November 15th)	Annual (April 1)	Annual (April 1)	Varies
OH	Treasurer of State	None	None	None	Biennial (July 31)	July 31
OK	State Tax Commission	Annual Certificate (Foreign files on anniversary)	Annual Certificate	Annual Certificate	None	July 1
OR	State Tax Commission	Annual	Annual	Annual	Annual	Anniversary
PA	State Tax Commission	Decennial	Decennial	Decennial	Decennial	Anniversary

RI	State Tax Commission	Annual (March 1)	Annual (Nov 1)	None	None	Varies
SC	Department of Revenue or Secretary of State	Annual (DOR - 15th day of 3rd month after FYE)	None	None	Annual Renewal (SOS -Anniversar y)	Varies
SD	Secretary of State	Annual (Anniversary)	Annual (first day of the 2nd month following the anniversary)	None	Annual (Anniversary)	Varies
TN	Secretary of State	Annual	Annual	None	Annual	First day of the fourth month following FYE
TX	Franchise Tax Dept.	Annual Franchise Tax Report and Public Information	Annual Franchise Tax Report and Public Information	Annual Franchise Tax Report and Public Information	Annual Franchise Tax Report and Public Information	May 15th

		Information Report	Information Report	Information Report	Information Report	
UT	Secretary of State	Annual	Annual	Annual	Annual	Anniversary
VT	Secretary of State	Annual (March 15)	Annual (March 15)	Annual (April 1)	Annual	Varies
VA	State Corporation Commission	Annual	Annual (Sept 1)	None	Annual (Sept 1)	Anniversary
WA	Department of Licensing	Annual	Annual	Every 5 Years	Annual	Anniversary
WV	State Tax Commissioner	Annual	Annual	Annual	Annual	June 30
WI	Department of Financial Institutions	Annual (see below)	Annual (see below)	None	None	Varies
WY	Secretary of State	Annual	Annual	Annual	Annual	Anniversar