

**50 State Annual Report Due Dates**

(Anniversary Date = the anniversary of the exact date of the initial filing)

(AR = Annual Report)

(Anniversary Month = the anniversary month of the date of the initial filing)

(RA = Registered Agent)

*Last Updated: 1/12/2012*

(N/R = not required)

(POA = Principal Office Address)

(MA = Mailing Address)

(SOP = Service of Process Address)

| State   | Foreign Corp | Domestic Corp | Foreign NP Corp | Domestic NP Corp | Foreign LLC | Domestic LLC | Foreign LP | Domestic LP | Online Filing | AR Sent |
|---------|--------------|---------------|-----------------|------------------|-------------|--------------|------------|-------------|---------------|---------|
| Alabama | 2.5 months   | 2.5 months    | N/R             | N/R              | 3.5 months  | 3.5 months   | 3.5 months | 3.5 months  | No            | No      |

(In Alabama, annual reports are part of the Business Privilege Tax Return and are due 2.5 months from fiscal year-end or calendar year-end for domestic and foreign profit corporations [Corps] and 3.5 months from fiscal year-end or calendar year-end for domestic and foreign limited liability companies [LLCs] and domestic and foreign limited partnerships [LPs]. As of December 2, 2003, the Alabama Department of Revenue will no longer routinely mail the Alabama Business Privilege Tax Return & Annual Report form to corporations or limited liability entities. The forms are available on their website ([www.ador.state.al.us](http://www.ador.state.al.us)) and can be requested at the following address: Alabama Department of Revenue, Business Privilege Tax Forms, P.O. Box 327900, Montgomery, AL 36132-7900.) [e.g., If the fiscal year-end for a Corp is December 31st, then the annual report is due on March 15th. If the fiscal year-end for a LLC is December 31st, then the annual report is due on April 15th.]

|        |             |             |          |          |             |             |             |             |     |    |
|--------|-------------|-------------|----------|----------|-------------|-------------|-------------|-------------|-----|----|
| Alaska | January 2nd | January 2nd | July 2nd | July 2nd | January 2nd | January 2nd | January 2nd | January 2nd | Yes | RA |
|--------|-------------|-------------|----------|----------|-------------|-------------|-------------|-------------|-----|----|

(In Alaska, the biennial reports are usually mailed out to the registered agent [RA] in December, but often the state sends them to the entity's principal office address [POA] instead. The year that they are due depends on the year of the entity's original incorporation or qualification date.)

|         |                  |                  |                  |                  |     |     |     |     |     |    |
|---------|------------------|------------------|------------------|------------------|-----|-----|-----|-----|-----|----|
| Arizona | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | N/R | N/R | N/R | N/R | Yes | No |
|---------|------------------|------------------|------------------|------------------|-----|-----|-----|-----|-----|----|

|          |         |         |            |            |         |         |         |         |     |     |
|----------|---------|---------|------------|------------|---------|---------|---------|---------|-----|-----|
| Arkansas | May 1st | May 1st | August 1st | August 1st | May 1st | May 1st | May 1st | May 1st | Yes | POA |
|----------|---------|---------|------------|------------|---------|---------|---------|---------|-----|-----|

(In Arkansas, the annual report is part of the Franchise Tax Report [sent by Arkansas Secretary of State Office]. The registered agent only receives the annual reports if the entity did not submit a franchise tax information sheet at the time of filing. This information sheet contains a name and address to whom the annual report is to be sent.)

|            |                          |                          |                          |                          |                          |                          |     |     |                    |    |
|------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----|-----|--------------------|----|
| California | End of Anniversary Month | End of Anniversary Month | End of Anniversary Month | End of Anniversary Month | End of Anniversary Month | End of Anniversary Month | N/R | N/R | Yes<br>(for Corps) | MA |
|------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----|-----|--------------------|----|

(In California, domestic and foreign profit Corps and foreign nonprofit Corps file the Statement of Information on an annual basis, while domestic nonprofit Corps and domestic and foreign LLCs file the Statement of Information on a biennial basis. Annual reports are mailed to the entity's mailing address two to three months prior to the due date.)

|          |  |  |  |  |  |  |     |     |     |    |
|----------|--|--|--|--|--|--|-----|-----|-----|----|
| Colorado | End of 2nd Month after Anniversary Month | End of 2nd Month after Anniversary Month | End of 2nd Month after Anniversary Month | End of 2nd Month after Anniversary Month | End of 2nd Month after Anniversary Month | End of 2nd Month after Anniversary Month | N/R | N/R | Yes | RA |
|----------|--|--|--|--|--|--|-----|-----|-----|----|

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| State | Foreign Corp | Domestic Corp | Foreign NP Corp | Domestic NP Corp | Foreign LLC | Domestic LLC | Foreign LP | Domestic LP | Filing | Online | AR |
|-------|--------------|---------------|-----------------|------------------|-------------|--------------|------------|-------------|--------|--------|----|
|-------|--------------|---------------|-----------------|------------------|-------------|--------------|------------|-------------|--------|--------|----|

(In Colorado, the annual report is called a periodic report and is due at the end of the 2nd month after the anniversary month that the entity incorporated or qualified in Colorado. Annual report reminders are sent out by the state to the RA at the beginning of the incorporation/qualification month. You can, however, file online up to two months early.)

|             |                             |                             |                             |                             |                             |                             |                             |                             |     |    |
|-------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----|----|
| Connecticut | End of Anniversary<br>Month | End of Anniversary<br>Month | End of Anniversary<br>Month | End of Anniversary<br>Month | End of Anniversary<br>Month | End of Anniversary<br>Month | End of Anniversary<br>Month | End of Anniversary<br>Month | Yes | MA |
|-------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----|----|

(In Connecticut, annual reports are printed and mailed by the Connecticut SOS for each entity. They are sent to the entity's mailing address [MA]. They are normally sent out during the month that they are due.)

|          |           |           |           |           |          |          |          |          |     |    |
|----------|-----------|-----------|-----------|-----------|----------|----------|----------|----------|-----|----|
| Delaware | June 30th | March 1st | March 1st | March 1st | June 1st | June 1st | June 1st | June 1st | Yes | RA |
|----------|-----------|-----------|-----------|-----------|----------|----------|----------|----------|-----|----|

(In Delaware, annual reports are sent out by the Delaware SOS to the RA two to three months prior to the due date.)(Statutory Trusts have no annual report/franchise tax requirement.)

|                      |            |            |              |              |           |           |     |     |     |    |
|----------------------|------------|------------|--------------|--------------|-----------|-----------|-----|-----|-----|----|
| District of Columbia | April 15th | April 15th | January 15th | January 15th | June 16th | June 16th | N/R | N/R | Yes | RA |
|----------------------|------------|------------|--------------|--------------|-----------|-----------|-----|-----|-----|----|

(In the District of Columbia, the first report is due one year from anniversary date. The the follow reports for Corps and LLCs are filed biennially. The biennial reports are sent to the RA about a month in advance.)

|         |         |         |         |         |         |         |         |         |     |    |
|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----|----|
| Florida | May 1st | May 1st | May 1st | May 1st | May 1st | May 1st | May 1st | May 1st | Yes | MA |
|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----|----|

(In Florida, annual reports are sent by the Florida SOS office to the MA of the entity sometime in January.) (ALL Annual Reports now have to be filed online.)

|         |           |           |           |           |           |           |           |           |     |     |
|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----|-----|
| Georgia | April 1st | April 1st | April 1st | April 1st | April 1st | April 1st | April 1st | April 1st | Yes | POA |
|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----|-----|

(In Georgia, annual reports are sent to the principal office address on file with the State. Annual reports are mass mailed on January 15th. New entities must file their initial annual report within 90 days of formation.)

|        |                        |                        |                        |                        |                        |                        |                        |                        |     |     |
|--------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----|-----|
| Hawaii | Anniversary<br>Quarter | Anniversary<br>Quarter | Anniversary<br>Quarter | Anniversary<br>Quarter | Anniversary<br>Quarter | Anniversary<br>Quarter | Anniversary<br>Quarter | Anniversary<br>Quarter | Yes | POA |
|--------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----|-----|

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(SOP = Service of Process Address)

| State | Foreign Corp | Domestic Corp | Foreign NP Corp | Domestic NP Corp | Foreign LLC | Domestic LLC | Foreign LP | Domestic LP | Filing | Online | AR |
|-------|--------------|---------------|-----------------|------------------|-------------|--------------|------------|-------------|--------|--------|----|
|-------|--------------|---------------|-----------------|------------------|-------------|--------------|------------|-------------|--------|--------|----|

(In Hawaii, the new system sets up due dates by quarters based on the original filing date of that entity. [e.g., If you incorporated in January, February or March, your annual report would be due by March 31st every year thereafter. Similarly, if you qualified in July, August or September, then your annual report would be due September 30th every year thereafter.] Annual report filing notices (Yellow postcard) are sent to the principal office address of the business in the first month of the quarter in which the business was formed. [e.g., If a business shows a formation date of February 6, 2003, their Annual Report Filing Notice is mailed to them in the month of January, 2004 and they have until March 31, 2004 to submit their annual report.]

|              |                            |                            |                            |                            |                            |                            |                            |                            |     |    |
|--------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----|----|
| <b>Idaho</b> | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Yes | MA |
|--------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----|----|

All Annual Reports are now required to be filed electronically. The state will only send a postcard reminding entities when to file.

|                 |                                  |                                  |                                  |                                  |                                  |                                  |                                  |                                  |     |    |
|-----------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----|----|
| <b>Illinois</b> | Month Previous<br>to Anniversary | Month Previous<br>to Anniversary | Month Previous<br>to Anniversary | Month Previous<br>to Anniversary | Month Previous<br>to Anniversary | Month Previous<br>to Anniversary | Month Previous<br>to Anniversary | Month Previous<br>to Anniversary | Yes | RA |
|-----------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----|----|

(In Illinois, annual reports for profit Corps, nonprofit Corps and LLCs are due in the month previous to the anniversary month. LPs filed before 1/1/05 must file biennial reports that are due in the month previous to the anniversary month. LPs filed on or after 1/1/05 must file annual reports that are due in the month previous to the anniversary month. [e.g., If a Corp was qualified in July, the next annual report would be due on June 30th of the next year. If a LP was formed in June of 2004, the next biennial report would be due two years later at the end of May, 2006. If a LP was formed on January 1, 2006, the next annual report would be due in December of 2006.] In Illinois, annual reports are sent to the RA two months prior to the due date for Corps and LLCs. Biennial or annual reports are sent to LPs two months prior to the due date.)

|                |                      |                      |                      |                      |                      |                      |     |     |     |     |
|----------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----|-----|-----|-----|
| <b>Indiana</b> | Anniversary<br>Month | Anniversary<br>Month | Anniversary<br>Month | Anniversary<br>Month | Anniversary<br>Month | Anniversary<br>Month | N/R | N/R | Yes | POA |
|----------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----|-----|-----|-----|

(Indiana reports are due biennially in the month of incorporation or qualification for for-profit businesses. Annual reports are due in the month of incorporation or qualification for nonprofit organizations. [e.g., If a profit corporation was incorporated in March of 2002, the biennial report would be due in March of 2004, the next one would be due in March of 2006, etc. If a nonprofit corporation was incorporated in March of 2002, the next annual report would be due in March of 2003, the next one would be due in March of 2004, etc.] The State sends out the biennial or annual report reminders 60 days before they are due. First the SOS mails them out to the POA. If they get returned to the SOS, they mail them to the RA address.)

|             |            |            |            |            |            |            |            |            |     |    |
|-------------|------------|------------|------------|------------|------------|------------|------------|------------|-----|----|
| <b>Iowa</b> | March 31st | March 31st | March 31st | March 31st | March 31st | March 31st | March 31st | March 31st | Yes | RA |
|-------------|------------|------------|------------|------------|------------|------------|------------|------------|-----|----|

(Iowa reports are due biennially in even-numbered years for profit Corps and in odd-numbered years for Non-Profit Corps, LLCs and LPs. The State usually sends them out to the RA the first part of January.)

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| State | Foreign Corp | Domestic Corp | Foreign NP Corp | Domestic NP Corp | Foreign LLC | Domestic LLC | Foreign LP | Domestic LP | Filing | Online | AR |
|-------|--------------|---------------|-----------------|------------------|-------------|--------------|------------|-------------|--------|--------|----|
|-------|--------------|---------------|-----------------|------------------|-------------|--------------|------------|-------------|--------|--------|----|

|        |            |            |            |            |            |            |            |            |     |    |
|--------|------------|------------|------------|------------|------------|------------|------------|------------|-----|----|
| Kansas | 3.5 months | 3.5 months | 5.5 months | 5.5 months | 3.5 months | 3.5 months | 3.5 months | 3.5 months | Yes | No |
|--------|------------|------------|------------|------------|------------|------------|------------|------------|-----|----|

(In Kansas, annual reports for profit Corps, LLCs and LPs are due 3.5 months after the entity's fiscal year-end. Annual reports for nonprofit Corps are due 5.5 months after the entity's fiscal year-end. [e.g., If the fiscal year-end for a profit Corp is December 31st, then the annual report would be due April 15th. If the fiscal year-end for a nonprofit Corp is December 31st, then the annual report is due on June 15th.] Annual reports or reminder notices are no longer sent out by the Kansas Secretary of State Office. Forms are available on their website (<http://www.kssos.org/forms/>.)

|          |           |           |           |           |           |           |     |     |     |     |
|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----|-----|-----|-----|
| Kentucky | June 30th | June 30th | June 30th | June 30th | June 30th | June 30th | N/R | N/R | Yes | POA |
|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----|-----|-----|-----|

(In Kentucky, the first mailing of the annual report form goes to the principal office address on file with the SOS office. The annual report forms are sent out around the end of February each year.)

|           |                  |                  |                  |                  |                  |                  |                  |                  |     |     |
|-----------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----|-----|
| Louisiana | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Yes | POA |
|-----------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----|-----|

(In Louisiana, the annual report is mailed to the entity's POA outside the state of Louisiana. If there is none given, it is mailed to the RA. The report is mailed 30 days prior to the due date. The annual report is also available for printing out on the Louisiana SOS website: <http://www.sos.louisiana.gov/app1/paygate/crping.jsp>.)

|       |          |          |          |          |          |          |          |          |     |    |
|-------|----------|----------|----------|----------|----------|----------|----------|----------|-----|----|
| Maine | June 1st | June 1st | June 1st | June 1st | June 1st | June 1st | June 1st | June 1st | Yes | RA |
|-------|----------|----------|----------|----------|----------|----------|----------|----------|-----|----|

(In Maine, annual report notices are sent to the RA approximately 30 - 60 days prior to the due date.)

|          |            |            |            |            |            |            |            |            |    |     |
|----------|------------|------------|------------|------------|------------|------------|------------|------------|----|-----|
| Maryland | April 15th | April 15th | April 15th | April 15th | April 15th | April 15th | April 15th | April 15th | No | POA |
|----------|------------|------------|------------|------------|------------|------------|------------|------------|----|-----|

(In Maryland, annual reports are part of the Personal Property Return [PPR] for an entity. The PPRs are forwarded by the Maryland Department of Assessments and Taxation to the POA on record, not the RA. The PPRs are supposed to be sent out in mid to late January of each year.)

|               |            |            |              |              |                  |                  |     |     |     |     |
|---------------|------------|------------|--------------|--------------|------------------|------------------|-----|-----|-----|-----|
| Massachusetts | 2.5 months | 2.5 months | November 1st | November 1st | Anniversary Date | Anniversary Date | N/R | N/R | Yes | POA |
|---------------|------------|------------|--------------|--------------|------------------|------------------|-----|-----|-----|-----|

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| <u>State</u> | <u>Foreign Corp</u> | <u>Domestic Corp</u> | <u>Foreign NP Corp</u> | <u>Domestic NP Corp</u> | <u>Foreign LLC</u> | <u>Domestic LLC</u> | <u>Foreign LP</u> | <u>Domestic LP</u> | <u>Filing</u> | <u>Online</u> | <u>AR</u> |
|--------------|---------------------|----------------------|------------------------|-------------------------|--------------------|---------------------|-------------------|--------------------|---------------|---------------|-----------|
|--------------|---------------------|----------------------|------------------------|-------------------------|--------------------|---------------------|-------------------|--------------------|---------------|---------------|-----------|

(In Massachusetts, annual reports for profit Corps are due 2.5 months from fiscal year-end. Annual reports for nonprofit Corps are due by November 1st of each year, with the exception of churches or religious organizations, nonprofit schools or colleges, charitable hospitals, library associations whose real or personal property is exempt from taxation and any corporation organized prior to January 1, 1923 and having as part of the name the name of a political party [none of these latter entities need to file annual reports]. Annual reports for LLCs are due on the anniversary date of their incorporation or qualification. Annual report reminder post cards are sent out by the State to the POA 30 - 60 days prior to the due date. In order to file online, you must first obtain a pin number directly from the Massachusetts SOS office.)

|                 |          |          |             |             |               |               |     |     |     |    |
|-----------------|----------|----------|-------------|-------------|---------------|---------------|-----|-----|-----|----|
| <b>Michigan</b> | May 15th | May 15th | October 1st | October 1st | February 15th | February 15th | N/R | N/R | Yes | MA |
|-----------------|----------|----------|-------------|-------------|---------------|---------------|-----|-----|-----|----|

(In Michigan, annual reports are sent to the MA listed on the entity's incorporation/qualification documents. If no MA is listed, then the annual reports are sent to the RA. The annual reports are supposed to be sent out by the State at least 30 days prior to the due date.)

|                  |               |               |     |               |               |               |               |               |     |            |
|------------------|---------------|---------------|-----|---------------|---------------|---------------|---------------|---------------|-----|------------|
| <b>Minnesota</b> | December 31st | December 31st | N/R | December 31st | December 31st | December 31st | December 31st | December 31st | Yes | POA/<br>RA |
|------------------|---------------|---------------|-----|---------------|---------------|---------------|---------------|---------------|-----|------------|

(The Minnesota Secretary of State Office sends annual reports for domestic entities to the POA and for foreign entities to the RA. Annual report reminder post cards are sent out by the state after they catch up with year-end filings after the first of the year. Starting in 2007, annual reports will also be required for LPs.)

|                    |            |            |     |     |            |            |     |     |     |    |
|--------------------|------------|------------|-----|-----|------------|------------|-----|-----|-----|----|
| <b>Mississippi</b> | April 15th | April 15th | N/R | N/R | April 15th | April 15th | N/R | N/R | Yes | RA |
|--------------------|------------|------------|-----|-----|------------|------------|-----|-----|-----|----|

(In Mississippi, annual reports are sent out by the State to the RA at least 30 days prior to the due date. In 2006, the due date has been extended to June or July due to the effects of Hurricane Katrina.)

|                 |  |  |             |             |     |     |     |     |     |    |
|-----------------|--|--|-------------|-------------|-----|-----|-----|-----|-----|----|
| <b>Missouri</b> | End of the 3rd Month<br>After Anniv. Month | End of the 3rd Month<br>After Anniv. Month | August 31st | August 31st | N/R | N/R | N/R | N/R | Yes | RA |
|-----------------|--|--|-------------|-------------|-----|-----|-----|-----|-----|----|

Annual reports are sent by the State to the RA about 30 days prior to the due date.)

|                |            |            |            |            |            |            |     |     |     |    |
|----------------|------------|------------|------------|------------|------------|------------|-----|-----|-----|----|
| <b>Montana</b> | April 15th | April 15th | April 15th | April 15th | April 15th | April 15th | N/R | N/R | Yes | RA |
|----------------|------------|------------|------------|------------|------------|------------|-----|-----|-----|----|

(In Montana, all annual reports are forwarded to the RA. They are distributed around the end of January, approximately 2.5 months before the due date.)

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| State | Foreign Corp | Domestic Corp | Foreign NP Corp | Domestic NP Corp | Foreign LLC | Domestic LLC | Foreign LP | Domestic LP | Filing | Online | AR |
|-------|--------------|---------------|-----------------|------------------|-------------|--------------|------------|-------------|--------|--------|----|
|-------|--------------|---------------|-----------------|------------------|-------------|--------------|------------|-------------|--------|--------|----|

|          |           |           |           |           |           |           |     |     |     |    |  |
|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----|-----|-----|----|--|
| Nebraska | March 1st | March 1st | April 1st | April 1st | April 1st | April 1st | N/R | N/R | Yes | MA |  |
|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----|-----|-----|----|--|

(In Nebraska, Occupation Tax Reports (Biennial reports) are filed biennially in even-numbered years for profit Corps and biennially in odd-numbered years for nonprofit Corps. In Nebraska, where the biennial reports are sent depends on the mailing address that the entity has listed on their incorporation/qualification documents. If no mailing address is listed, the annual reports are sent to the RA. If the POA is listed as the mailing address, then the biennial reports get sent there. Annual reports for all entity types are sent the same way. They are generally sent mid-January through mid-February each year.). LLCs are required to file biennial reports every odd-numbered year regardless of when they originally filed.

|        |                            |                            |                            |                            |                            |                            |                            |                            |     |    |  |
|--------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----|----|--|
| Nevada | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Yes | RA |  |
|--------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----|----|--|

(In Nevada, the annual list is sent to the RA approximately six to eight weeks prior to the due date.)

|               |           |           |                                |                                |           |           |     |     |     |     |  |
|---------------|-----------|-----------|--------------------------------|--------------------------------|-----------|-----------|-----|-----|-----|-----|--|
| New Hampshire | April 1st | April 1st | December 31st<br>(every 5 yrs) | December 31st<br>(every 5 yrs) | April 1st | April 1st | N/R | N/R | Yes | POA |  |
|---------------|-----------|-----------|--------------------------------|--------------------------------|-----------|-----------|-----|-----|-----|-----|--|

(In New Hampshire, annual report reminder postcards are sent out by the state at the end of January each year.)

|            |                            |                            |     |     |                            |                            |                            |                            |     |    |  |
|------------|----------------------------|----------------------------|-----|-----|----------------------------|----------------------------|----------------------------|----------------------------|-----|----|--|
| New Jersey | Anniversary<br>Month (End) | Anniversary<br>Month (End) | N/R | N/R | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Yes | RA |  |
|------------|----------------------------|----------------------------|-----|-----|----------------------------|----------------------------|----------------------------|----------------------------|-----|----|--|

(The annual reports for all entity types are due on the last day of the anniversary month of the entity's incorporation or qualification.) Annual report reminders are usually sent out by the state to the registered agent's address approximately 60 days prior to the due date. Annual reports must be filed online at <http://www.state.nj.us/njbgs/services.html>, beginning with the 2005 annual report.)

|            |            |            |            |            |     |     |     |     |    |    |  |
|------------|------------|------------|------------|------------|-----|-----|-----|-----|----|----|--|
| New Mexico | 2.5 months | 2.5 months | 4.5 months | 4.5 months | N/R | N/R | N/R | N/R | No | MA |  |
|------------|------------|------------|------------|------------|-----|-----|-----|-----|----|----|--|

(In New Mexico, reports are due biennially for profit Corps 3.5 months after fiscal year-end and are due annually for nonprofit Corps 3.5 months after fiscal year-end.[e.g., If a profit Corp was qualified in New Mexico in 2002 and their fiscal year-end is December 31st, the biennial report would be due March 15th in successive even-numbered years -- 2004, 2006, etc.] The biennial reports are mailed out to the address which is listed in the First Report. The First Report is part of the incorporation or qualification process in New Mexico and must be filed within 30 days of the incorporation or qualification date in the state. The biennial reports are sent out approximately 30 days prior to the due date.)

|          |             |             |     |     |             |             |     |     |    |     |  |
|----------|-------------|-------------|-----|-----|-------------|-------------|-----|-----|----|-----|--|
| New York | Anniversary | Anniversary | N/R | N/R | Anniversary | Anniversary | N/R | N/R | No | SOP |  |
|----------|-------------|-------------|-----|-----|-------------|-------------|-----|-----|----|-----|--|

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(Anniversary Date = the anniversary of the exact date of the initial filing)

(AR = Annual Report)

(Anniversary Month = the anniversary month of the date of the initial filing)

(RA = Registered Agent)

Last Updated: 1/12/2012

(N/R = not required)

(POA = Principal Office Address)

(MA = Mailing Address)

(SOP = Service of Process Address)

| State | Foreign Corp | Domestic Corp | Foreign NP Corp | Domestic NP Corp | Foreign LLC | Domestic LLC | Foreign LP | Domestic LP | Online Filing | AR Sent |
|-------|--------------|---------------|-----------------|------------------|-------------|--------------|------------|-------------|---------------|---------|
|       | Month        | Month         |                 |                  | Month       | Month        |            |             |               |         |

(In New York, reports are filed on a biennial basis. [e.g., if an entity incorporated in January of 2004, the next biennial report would be due in January of 2006] Biennial reports are sent to the address for service of process listed by the entity in their formation documents.)

|                |            |            |     |     |            |            |     |     |     |    |
|----------------|------------|------------|-----|-----|------------|------------|-----|-----|-----|----|
| North Carolina | April 15th | April 15th | N/R | N/R | April 15th | April 15th | N/R | N/R | Yes | No |
|----------------|------------|------------|-----|-----|------------|------------|-----|-----|-----|----|

Annual report forms or reminder notices are no longer sent by the North Carolina SOS office. Forms may be filed online at <http://www.secretary.state.nc.us/corporations/soskb/arentry.asp>.)

|              |          |            |              |              |               |               |           |           |    |    |
|--------------|----------|------------|--------------|--------------|---------------|---------------|-----------|-----------|----|----|
| North Dakota | May 15th | August 1st | February 1st | February 1st | November 15th | November 15th | April 1st | April 1st | No | RA |
|--------------|----------|------------|--------------|--------------|---------------|---------------|-----------|-----------|----|----|

(In North Dakota, the annual reports are sent to the RA's address approximately two months prior to the due date.)

|      |     |     |     |     |     |     |     |     |    |     |
|------|-----|-----|-----|-----|-----|-----|-----|-----|----|-----|
| Ohio | N/R | N/R | N/R | N/R | N/R | N/R | N/R | N/R | No | N/R |
|------|-----|-----|-----|-----|-----|-----|-----|-----|----|-----|

(In Ohio, biennial reports are required only for Professional Corporations [PC] and Limited Liability Partnerships [LLP]. The reports are due 30 days from the end of June every two years. Biennial reports for PCs are filed in even-numbered years, beginning in 2002. Biennial reports for LLPs are filed in odd-numbered years, beginning in 2003.)

|          |                  |     |     |     |          |          |          |          |     |            |
|----------|------------------|-----|-----|-----|----------|----------|----------|----------|-----|------------|
| Oklahoma | Anniversary Date | N/R | N/R | N/R | July 1st | July 1st | July 1st | July 1st | Yes | POA/<br>RA |
|----------|------------------|-----|-----|-----|----------|----------|----------|----------|-----|------------|

(In Oklahoma, annual reports are sent to the POA for profit Corps and to the RA address for LLCs and LPs. The annual certificates are sent out by the State 60 days prior to the due date. In general, foreign corps that filed their qualification based on authorized capital are exempt from filing annual certificates. Foreign corporations that filed their qualification based on invested capital must file an annual certificate each year. This situation could be changed, however, by filing an amendment, so we can't determine with absolute certainty if a foreign corporation needs to file an annual certificate. Clients should be referred to a corporate attorney, CPA and/or the Oklahoma Secretary of State Office [405-521-3912] for direction.)

|        |                  |                  |                  |                  |                  |                  |                  |                  |     |    |
|--------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----|----|
| Oregon | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Yes | MA |
|--------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----|----|

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| State | Foreign Corp | Domestic Corp | Foreign NP Corp | Domestic NP Corp | Foreign LLC | Domestic LLC | Foreign LP | Domestic LP | Filing | Online | AR |
|-------|--------------|---------------|-----------------|------------------|-------------|--------------|------------|-------------|--------|--------|----|
|-------|--------------|---------------|-----------------|------------------|-------------|--------------|------------|-------------|--------|--------|----|

(In Oregon, annual reports are sent by the State to the MA provided by the entity. If no MA is provided, they are sent to the RA. The annual reports are sent out approximately 30 - 60 days prior to the due date. Please note that you can PAY and FILE online, but there is no option to change any other information online. You do have the option of filing an amendment to the annual report at any time during the year, provided that the FIRST annual report has been filed.)

|              |     |     |               |               |     |     |     |     |    |     |
|--------------|-----|-----|---------------|---------------|-----|-----|-----|-----|----|-----|
| Pennsylvania | N/R | N/R | December 31st | December 31st | N/R | N/R | N/R | N/R | No | POA |
|--------------|-----|-----|---------------|---------------|-----|-----|-----|-----|----|-----|

(In Pennsylvania, annual reports are sent out by the State directly to the POA of non-profit Corps. The annual reports are sent out approximately 30 - 60 days prior to the due date.)

|              |           |           |           |           |              |              |     |     |     |    |
|--------------|-----------|-----------|-----------|-----------|--------------|--------------|-----|-----|-----|----|
| Rhode Island | March 1st | March 1st | June 30th | June 30th | November 1st | November 1st | N/R | N/R | Yes | RA |
|--------------|-----------|-----------|-----------|-----------|--------------|--------------|-----|-----|-----|----|

(In Rhode Island, annual reports are sent out by the State 30 - 60 days prior to the due date.)

|                |            |            |     |     |     |     |     |     |    |    |
|----------------|------------|------------|-----|-----|-----|-----|-----|-----|----|----|
| South Carolina | 2.5 months | 2.5 months | N/R | N/R | N/R | N/R | N/R | N/R | No | No |
|----------------|------------|------------|-----|-----|-----|-----|-----|-----|----|----|

(In South Carolina, annual reports for profit Corps are NOT filed with the SC SOS office, but as part of their corporate tax return with the SC Dept of Revenue. Corporate tax returns/annual reports are due on the 15th day of the third month after the close of the Corp's fiscal year. For LLCs, annual reports are filed with the SC SOS office and are due on the 15th day of the fourth month following the close of the LLC's taxable year. [e.g., If the Corp's fiscal year-end is December 31st, the annual report/corporate tax return would be due on March 15th. If the LLC's fiscal year-end is December 31st, then the annual report would be due on April 15th.] The corporate tax returns (including the annual report) can be downloaded off of the Department of Revenue's website: [www.sctax.org](http://www.sctax.org). The LLC annual report form can be downloaded off of the South Carolina Secretary of State Office website: [www.scsos.com](http://www.scsos.com) under their forms library.)

|              |                  |                  |                  |                  |                  |                  |     |     |     |            |
|--------------|------------------|------------------|------------------|------------------|------------------|------------------|-----|-----|-----|------------|
| South Dakota | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | N/R | N/R | Yes | POA/<br>RA |
|--------------|------------------|------------------|------------------|------------------|------------------|------------------|-----|-----|-----|------------|

(In South Dakota, annual reports are sent to the POA for foreign entities and to the RA address for domestic entities. The annual reports are sent out 30 - 60 days prior to the due date.)

|           |          |          |          |          |          |          |          |          |     |    |
|-----------|----------|----------|----------|----------|----------|----------|----------|----------|-----|----|
| Tennessee | 3 months | 3 months | 3 months | 3 months | 3 months | 3 months | 3 months | 3 months | Yes | MA |
|-----------|----------|----------|----------|----------|----------|----------|----------|----------|-----|----|

(In Tennessee, annual reports are due to the Secretary of State on the first day of the fourth month after the company's fiscal year-end. The Tennessee Secretary of State office assumes a calendar year-end unless otherwise notified, so most annual reports are due on April 1st of the year after the fiscal year-end. In Tennessee, all annual reports are sent directly to the entity's MA. The only time the RA receives the annual report form is if it is returned by the post office. The annual reports are sent out by the State four months prior to the due date.)

|       |     |     |     |     |     |     |     |                |                |    |     |
|-------|-----|-----|-----|-----|-----|-----|-----|----------------|----------------|----|-----|
| Texas | N/R | N/R | N/R | N/R | N/R | N/R | N/R | Within 30 Days | Within 30 Days | No | N/R |
|-------|-----|-----|-----|-----|-----|-----|-----|----------------|----------------|----|-----|

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| State | Foreign Corp | Domestic Corp | Foreign NP Corp | Domestic NP Corp | Foreign LLC | Domestic LLC | Foreign LP      | Domestic LP     | Online Filing | AR Sent |
|-------|--------------|---------------|-----------------|------------------|-------------|--------------|-----------------|-----------------|---------------|---------|
|       |              |               |                 |                  |             |              | of First Notice | of First Notice |               |         |

(In Texas, limited partnerships are required to file a Periodic Report no more than once every **four** years (Form #804). No pattern to when due. The state takes a stack of LP's and then sends the request to be filed within 30 days from the notice date.

|             |                  |                  |                  |                  |                  |                  |                  |                  |     |    |
|-------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----|----|
| <b>Utah</b> | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Anniversary Date | Yes | RA |
|-------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----|----|

(In Utah, annual reports are sent to the RA about one to two months prior to the due date.)

|                |            |            |            |            |            |            |            |            |     |    |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-----|----|
| <b>Vermont</b> | 2.5 months | 2.5 months | 2.5 months | 2.5 months | 2.5 months | 2.5 months | 2.5 months | 2.5 months | Yes | RA |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-----|----|

(In Vermont, annual reports are due 2.5 months after fiscal year-end. For Foreign & Domestic Non-Profit Corp's, the report is Biennial. [e.g., If the fiscal year-end for your entity is December 31st, then your annual report is due on March 15th.] Annual reports are sent to the RA address at least 2.5 months prior to the due date.)

|                 |                            |                            |                            |                            |                            |                            |     |     |     |    |
|-----------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----|-----|-----|----|
| <b>Virginia</b> | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | N/R | N/R | Yes | RA |
|-----------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----|-----|-----|----|

(In Virginia, annual reports are sent to the RA address two months in advance of the due date. Limited Liability Companies are only required to pay an Annual Registration Fee.)

|                   |                            |                            |                            |                            |                            |                            |                            |                            |     |    |
|-------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----|----|
| <b>Washington</b> | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Anniversary<br>Month (End) | Yes | RA |
|-------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----|----|

(In Washington, annual reports are sent to the RA approximately 45 days prior to the due date.)

|                      |          |          |          |          |           |           |          |          |     |    |
|----------------------|----------|----------|----------|----------|-----------|-----------|----------|----------|-----|----|
| <b>West Virginia</b> | July 1st | July 1st | July 1st | July 1st | April 1st | April 1st | July 1st | July 1st | Yes | MA |
|----------------------|----------|----------|----------|----------|-----------|-----------|----------|----------|-----|----|

(In West Virginia, profit and nonprofit Corps and LPs file their annual reports as part of the Corporate Charter License Tax form and file these forms with the West Virginia State Tax Department. LLCs file their annual reports with the West Virginia Secretary of State Office. The Corporate Charter License Tax form is sent to the MA of the Corp or LP six to eight weeks prior to the due date. Annual reports are sent to the POA of LLCs three months prior to the due date.)

|                  |            |             |            |             |            |             |     |     |     |    |
|------------------|------------|-------------|------------|-------------|------------|-------------|-----|-----|-----|----|
| <b>Wisconsin</b> | March 31st | Anniversary | March 31st | Anniversary | March 31st | Anniversary | N/R | N/R | Yes | RA |
|------------------|------------|-------------|------------|-------------|------------|-------------|-----|-----|-----|----|

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| State | Foreign Corp | Domestic Corp | Foreign NP Corp | Domestic NP Corp | Foreign LLC | Domestic LLC | Foreign LP | Domestic LP | Online Filing | AR Sent |
|-------|--------------|---------------|-----------------|------------------|-------------|--------------|------------|-------------|---------------|---------|
|       |              | Quarter       |                 | Quarter          |             | Quarter      |            |             |               |         |

(In Wisconsin, domestic profit Corps, domestic nonprofit Corps and domestic LLCs must file their annual reports based on the quarter of the year of organization. [e.g., If a LLC is organized in the months of January, February or March then the LLC's annual report would be due on March 31st.] Annual report reminders are sent by the State to the RA approximately 45 to 60 days prior to the due date.)

|         |             |             |             |             |             |             |             |             |     |    |
|---------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----|----|
| Wyoming | Anniversary | Anniversary | Anniversary | Anniversary | Anniversary | Anniversary | Anniversary | Anniversary | Yes | MA |
|---------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----|----|

(Wyoming annual reports are due on the first day of the month of the anniversary date of the formation or qualification of the company. [e.g., If a company was incorporated on April 15th, the annual report is due every April 1st thereafter.]

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