

DELAWARE ANNUAL REPORT REQUIREMENTS

Delaware requires that ALL annual reports for corporations be filed electronically.

Notice from Registered Agent advising Annual Report Due

Delaware registered agents mail notices about the annual reports due during the month of December. The notices include instructions on how to file electronically using the registered agent's system (if applicable) as well as how to file electronically through the Delaware Division of Corporations web site, www.corp.delaware.gov.

Statutory Requirements for Corporate Annual Reports include:

- ALL information must be completed for each annual report.
- Must list ALL directors and ONE officer (*if no officers elected there will be an option to check NONE and a Director or Incorporator can electronically sign off on report*)
- Must list principal business address (**street** address required) and phone number

Some registered agent filing systems, such as NCR's <https://dear.accessncr.com>, offer advantages over using the state's system by allowing you to complete multiple reports in one session and by retaining information on directors and officers so that in future years, only changes need to be entered.

Need Help Calculating Your Delaware Franchise Tax Due?

Utilize Delaware's online Franchise Tax Calculator to determine Delaware franchise tax amounts based on either the Authorized Shares Method or Assumed Par Value Capital Method:
<http://www.state.de.us/corp/taxcalc2003.xls>.

Due Date and Late Penalties:

Corporation Annual Reports are due **March 1st**. Late reports will result in the Delaware Division of Corporations assessing a **\$100 penalty** in addition to tax and annual report fee, plus interest. **The state will not issue Good Standing Certificates for corporations that have not met the annual report filing requirements.**

Annual Reports - Dissolutions and Mergers:

Note that annual reports must be filed **prior** to all dissolution and merger filings.