

All 50 States – Corporate Filing Fees and Requirements (Domestic vs. Foreign Corporations)

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Alabama	\$200 / \$150 (SoS filing) ¹ <small>+ \$25 name reservation</small>	\$100 / \$100	No annual report (requirement repealed Oct 2024 – now only info included in tax return) ²	Yes – Business Privilege Tax due to Dept. of Revenue (min \$100, rate based on capital) ²	\$100 / \$100
Alaska	\$250 / \$350 ³ ⁴	\$25 / \$25	Biennial report – \$100 (domestic), \$200 (foreign) ⁵	No franchise tax (no state corp tax beyond income tax)	\$25 / \$25
Arizona	\$60 / \$175 ⁶ ⁷	\$25 / \$25 ⁸	Yes – Annual report required, \$45 fee (for-profit corp) ⁹	No franchise tax (no franchise or privilege tax in AZ)	\$25 / \$25 ⁶ ¹⁰

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Arkansas	\$50 / \$300 ¹¹ ¹²	\$50 / \$300 ¹³ ¹⁴	No separate annual report – instead, Annual Franchise Tax report due May 1	Yes – \$150/ year flat franchise tax ¹⁵ (paid with annual report)	\$50 / \$300 ¹⁶ ¹⁷
California	\$100 / \$100 ¹⁸	\$30 / \$30 ¹⁹	Yes – Annual Statement of Information, \$25 fee (for domestic and foreign stock corporations) ²⁰	Yes – \$800 minimum franchise tax per year (paid to CA Franchise Tax Board) ²¹ (first-year exempt for new corps). Corporate income tax (8.84% or 1.5% for S- corps) applies above minimum.	No fee / No fee (no charge for dissolution or foreign withdrawal) ²²
Colorado	\$50 / \$100 ²⁴ ²⁵	\$25 / \$25 ²⁶	Yes – Annual Periodic Report, \$10 fee (increased to \$25 effective July 1, 2024) ²⁷	No franchise tax (no annual state fee beyond the periodic report)	\$25 / \$25 (articles of dissolution or withdrawal)

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Connecticut	\$315 / \$425 ²⁹ ²⁵	\$140 / \$140 (approx.)	Yes – Annual report required; \$150 fee for stock corporations (domestic or foreign) ³⁰	No franchise tax (Connecticut’s biennial Business Entity Tax was repealed in 2020)	No fee / No fee (no charge for dissolution or withdrawal) ³¹
Delaware	\$109 / \$245 ³² ³³ <small>Domestic fee varies with authorized stock (minimum \$109 for up to 1,500 shares)</small>	~\$200 / ~\$200 (Cert. of Amendment: \$200 for domestic; similar for foreign) ³⁴ ³⁵	Yes – Annual report + franchise tax: Domestic corps file by Mar. 1 with \$50 report fee + franchise tax (min \$175, scaled by shares) ³⁶ . Foreign corps file by June 30 with \$125 flat fee ³⁷ .	Yes – Franchise tax on authorized shares (domestic corps: \$175 minimum, can be much higher based on shares; max ~\$200k/ yr) ³⁶ . Foreign corps pay a flat \$125/year franchise tax ³⁷ .	\$10 (short-form) or \$204 (standard) / \$200 ³⁸ ³⁹ <small>Plus all outstanding franchise taxes must be paid</small>

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
District of Columbia	\$220 / \$220 (same fee for domestic incorporation or foreign registration)	\$220 / \$220	Yes – Biennial report required, \$300 fee every 2 years (for both domestic and foreign corporations) ⁴⁰ . Due by April 1 of biennial period.	No franchise tax (standard DC corporate income tax of ~8.25% applies, but no separate franchise fee)	\$80 / \$80 (Articles of Dissolution or Certificate of Withdrawal)
Florida	\$70 / \$70 ⁴⁴ (includes \$35 filing + \$35 registered agent)	\$35 / \$35 ⁴⁵	Yes – Annual report required, \$150 fee for profit corporations (due May 1) ⁴⁶ . <i>Late filing penalty: \$400</i> ⁴⁷ .	No franchise tax (no annual privilege fee, corporate income tax only)	\$35 / \$35 (Articles of Dissolution or Withdrawal) ⁴⁸

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Georgia	\$100 / \$225 ⁴⁹ ⁵⁰	\$20 / \$20	Yes – Annual registration required, \$50 fee for profit corporations (due by April 1 each year) ⁵¹ .	No franchise tax (no separate annual tax, corporate income tax only)	\$0 / \$0 (no fee for dissolution or withdrawal) ⁵²
Hawaii	\$51 / \$51 ⁴⁹ ⁵³	\$25 / \$25	Yes – Annual report required, \$15 fee (or \$12.50 if filed online) ⁵⁴ ⁵⁵ . Due by end of calendar quarter of anniversary.	No franchise tax (no annual tax/ fee beyond income tax)	\$25 / \$25 (Articles of Dissolution or Withdrawal) ⁵⁶
Idaho	\$100 / \$100 ⁵⁷ ⁵⁸	\$30 / \$30	Yes – Annual report required, no fee (online filing is free) ⁵⁹ . Due by end of anniversary month.	No franchise tax (no annual fees; just corporate income tax)	\$30 / \$30

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Illinois	\$150 / \$150 (plus initial franchise tax) ⁶⁰	\$55 / \$55 ⁶¹	Yes – Annual report required, \$75 filing fee + franchise tax on paid-in capital (min. \$25) ⁶² . Due by anniversary each year.	Yes – Franchise tax on paid-in capital (min \$25) – <i>phased out fully by 2025</i> ⁶³ . (2024 is final tax year under repeal schedule.)	\$10 / \$5 (Articles of Dissolution / Certificate of Withdrawal) ⁶⁴
Indiana	\$91 / \$90 ⁶⁵ ⁶⁶	\$30 / \$30	Yes – <i>Biennial</i> Business Entity Report, \$32 online (\$50 by mail) ⁶⁷ . Due every 2 years in anniversary month.	No franchise tax	\$30 / \$30

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Iowa	\$50 / \$100 ⁶⁸ ⁶⁹	\$50 / \$50	Yes – Biennial report due every two years by April 1 (odd years for domestic, even years for foreign). Fee: \$30 online (\$45 paper) ⁷⁰ .	No franchise tax (Iowa's franchise tax applies only to banks, not general corporations)	\$5 / \$5 ⁷¹
Kansas	\$90 / \$115 ⁷³ ⁷⁴	\$35 / \$35	Yes – Biennial report (called Information Report) due every two years by April 15. Fee: \$50 online (\$55 by mail) ⁷⁵ ⁷⁶ .	No franchise tax (Kansas repealed its corporate franchise tax in 2011)	\$35 / \$35

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Kentucky	\$100 / \$90 ⁷⁷ ⁷⁸	\$90 / \$90	Yes – Annual report required, \$15 fee (due June 30) ⁷⁹ .	No state franchise tax (but one-time organization tax on capital shares at formation)	\$90 / \$50 (Dissolution / Withdrawal)
Louisiana	\$170 / \$130 ⁸¹ ⁷⁸	\$80 / \$105 ⁸²	Yes – Annual report required, \$30 fee (due by anniversary date) ⁸³ .	Yes – Louisiana has a state corporate franchise tax (paid to Dept. of Revenue) based on capital (~\$1.50 per \$1,000 of capital, \$110 minimum). <i>This is separate from filing fees.</i>	\$75 / \$105 ⁸⁴

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Maine	\$145 / \$250 ⁸¹ ⁸⁶	\$50 / \$50	Yes – Annual report required, \$85 fee for domestic corporations and \$150 for foreign ⁸⁷ (due by June 1 each year).	No franchise tax	\$75 / \$75

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Maryland	\$145 / \$100 ⁸⁸ ⁸⁹	\$100 / \$100	Yes – Annual Report & Personal Property Return due April 15. \$300 filing fee paid to SDAT ⁹⁰ (domestic and foreign stock corps).	Yes – Annual SDAT filing fee of \$300 (considered an annual entity fee) ⁹⁰ . No <i>separate SoS franchise fee; corporate personal property tax may apply via the return.</i>	\$100 / \$100

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Massachusetts	\$275 (min) / \$400 ⁹¹ ⁹²	\$100 / \$100 ⁹³ ⁹⁴	Yes – Annual report required, \$125 fee (if on time; \$100 if filed online) for profit corporations ⁹⁵ ⁹⁴ . Due 2½ months after fiscal year end.	No separate franchise fee (though MA imposes a corporate excise tax – 8.0% income tax + \$2.60 per \$1,000 on taxable capital, \$456 min – via Dept. of Revenue).	\$100 / \$100 (Articles of Dissolution / Certificate of Withdrawal) ⁹³ ⁹⁴
Michigan	\$50 / \$60 ⁹⁶ ⁹⁷	\$10 / \$10	Yes – Annual report (annual statement) due May 15. \$25 fee if filed after May 15 (no fee if on time) ⁹⁸ .	No franchise tax (Michigan’s “franchise” is just its corporate income tax)	\$10 / \$10

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Minnesota	\$155 / \$200 ⁹⁹ ⁹⁷	\$35 / \$35	Yes – Annual Business Renewal required but no fee for active domestic corporations ¹⁰⁰ . (Foreign corps pay \$135 online for annual renewal.)	No franchise tax (Minnesota’s “franchise tax” term applies to bank taxes only)	No fee / No fee (no charge for dissolution or withdrawal) ¹⁰¹

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Mississippi	\$52 / \$500 ¹⁰³ ¹⁰⁴	\$52 / \$52	Yes – Annual report required by April 15. \$25 fee for corporations (domestic and foreign) ¹⁰⁵ . <i>Filed online via MS portal.</i>	No franchise tax (Mississippi phased out its franchise tax by 2018 for most businesses)	\$28 / \$53 (approx.)
Missouri	\$60 / \$159 ¹⁰⁸ ¹⁰⁹	\$27 / \$27 ¹¹⁰	Yes – Annual registration report required, \$20 fee if filed online (\$45 paper) ¹¹¹ . Due by end of incorporation month each year.	No franchise tax (Missouri abolished its franchise tax in 2016)	\$52 / \$52 ¹¹²

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Montana	\$70 / \$70 ¹¹³ ¹¹⁴	\$15 / \$15	Yes – Annual report required, \$20 fee if filed by April 15 (increases to \$35 after Apr 15) ¹¹⁵ .	No franchise tax	\$15 / \$15
Nebraska	\$67 / \$160 ¹¹³ ¹¹⁷	\$32 / \$32	Yes – Biennial Occupation Tax Report due March 1 of even- numbered years. Fee varies by paid-up capital in NE (e.g. \$26 minimum) ¹¹⁸ . (Foreign corps file similarly biennially.)	Yes – Biennial occupation tax on authorized capital (min \$26; ranges upward based on corporation's paid-in capital in Nebraska) ¹¹⁸ .	\$52 / \$52 ¹¹⁹

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Nevada	\$75 / \$75 ¹²⁰ ¹²¹	\$175 / \$175 ¹²²	<p>Yes – Annual <i>List of</i> Officers/ Directors, \$150 fee + State Business License, \$500 fee, due annually by anniversary ¹²³ . <i>(Total</i> \$650/year)</p>	<p>No franchise tax (Nevada has no corporate income or franchise tax, but the \$500/ year license is mandatory)</p>	\$100 / \$100 ¹²⁴
New Hampshire	\$100 / \$100 ¹²⁸ ¹²⁹	\$35 / \$35	<p>Yes – Annual report (annual return) required, \$100 fee (domestic or foreign) ¹³⁰ . Due by April 1 each year.</p>	<p>No franchise tax (though NH levies a Business Profits Tax and Business Enterprise Tax on corporate earnings)</p>	\$35 / \$35

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
New Jersey	\$130 / \$130 ¹²⁸ ¹²⁹	\$75 / \$75	Yes – Annual report required, \$75 fee (for domestic and foreign corps, due by end of their incorporation month each year) ¹³² .	No franchise fee (standard corporate business tax applies separately)	\$120 / \$120 (Articles of Dissolution / Withdrawal)

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
New Mexico	\$100 / \$200 ¹³⁴ ¹³⁵	\$100 / \$100	Yes – Biennial report required for profit corporations (every two years by 15th day of 3rd month after fiscal year- end). \$25 fee.	No franchise tax	\$100 / \$25 ¹³⁶

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
New York	\$125 / \$225 ¹³⁷ ¹³⁵	\$60 / \$60	<p>Yes – Biennial Statement required every 2 years, \$9 fee ¹³⁸ ¹³⁹ .</p> <p>Due in the anniversary month every second year.</p>	<p>No separate franchise fee (however, NY has a corporate franchise income tax ~6.5% and fixed dollar minimum tax via Dept. of Taxation)</p>	\$60 / \$60

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
North Carolina	\$127 / \$252 ¹⁴² ¹⁴³	\$52 / \$52	Yes – Annual Report required, \$25 fee (if filed online via SOS; \$25 paper) ¹⁴⁴ ¹⁴⁵ . Due by April 15 each year (or with tax return).	Yes – State franchise tax applies (0.15% of apportioned capital stock, \$200 minimum) via Dept. of Revenue (filed with annual income tax). No separate SOS fee beyond the \$25 report.	\$30 / \$30

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
North Dakota	\$100 / \$145 ¹⁴⁷ ¹⁴³	\$20 / \$50 ¹⁴⁸	<p>Yes – Annual report required.</p> <p>Domestic: \$25 fee if filed by Aug 1 (annual meeting date) ¹⁴⁹ .</p> <p>Foreign: \$50 fee, due by Nov 15 ¹⁵⁰ ¹⁵¹ .</p>	No franchise tax	\$30 / \$30 ¹⁵²
Ohio	\$99 / \$99 ¹⁵³ ¹⁵⁴	\$50 / \$50	<p>No annual report (Ohio does not require corporations to file annual or biennial reports) ¹⁵⁵</p>	No franchise tax (Ohio's corporate franchise tax was phased out after 2013)	\$50 / \$50

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Oklahoma	\$50 / \$312 ¹⁵⁷ ¹⁵⁴	\$50 / \$50	<p>Yes – Annual franchise tax return due July 1. \$25 fee if capital below \$200,000 (otherwise tax of \$1.25 per \$1,000 of capital, \$100 min) ¹⁵⁸. (No separate “annual report” – the franchise tax return serves that purpose.)</p>	<p>Yes – Annual franchise tax to OK Tax Commission: \$1.25 per \$1,000 of capital allocated to OK (minimum \$100 tax if liable; corporations with small capital pay \$25 activity fee in lieu of tax).</p>	\$50 / \$50

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Oregon	\$100 / \$275 ¹⁵⁹ ¹⁶⁰	\$100 / \$100	<p>Yes – Annual report required.</p> <p>Domestic corp: \$100 fee; Foreign corp: \$275 fee ¹⁶¹ ¹⁶².</p> <p>Due by anniversary date each year.</p>	No franchise tax	\$100 / \$100

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Pennsylvania	\$125 / \$250 ¹⁶⁴ ¹⁶⁰	\$70 / \$70	<p>No annual report – Pennsylvania does not require annual or biennial reports for profit corporations. <i>(Corporations instead file a Decennial Report every 10 years if no other filings have been made.)</i></p>	<p>No franchise tax (PA's capital stock/ franchise tax was eliminated in 2016; corporations pay corporate net income tax only)</p>	\$70 / \$70

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Rhode Island	\$238 / \$310 ¹⁶⁵ ¹⁶⁶	\$50 / \$50	Yes – Annual report required, \$50 fee for profit corporations (domestic or foreign). Due March 1 each year.	No franchise tax	\$50 / \$50

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
South Carolina	\$235 / \$135 ¹⁶⁵ ¹⁶⁶	\$110 / \$110	Yes – Initial report due at incorporation (Form CL-1 with \$25 fee) and annual corporate license fee paid with tax return to Dept. of Revenue. <i>No separate SOS annual report filing.</i>	Yes – Annual license/ franchise tax: \$15 minimum (or 0.1% of capital and paid-in surplus) paid to SC Dept. of Revenue alongside corporate income tax each year.	\$10 / \$10 ¹⁶⁷

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
South Dakota	\$150 / \$750 ¹⁶⁸ ¹⁶⁹	\$60 / \$60	<p>Yes – Annual report required, \$50 fee if filed online (\$65 by paper) ¹⁷⁰ . Due by the last day of the anniversary month each year.</p>	No franchise tax	\$10 / \$10 ¹⁷¹

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Tennessee	\$105 / \$600 ¹⁷³ ¹⁶⁹	\$20 / \$20	Yes – Annual report required, \$20 fee for for-profit corporations (domestic or foreign). Due by first day of fourth month after fiscal year end.	Yes – State franchise & excise taxes: 0.25% franchise tax on net worth (min \$100) + 6.5% excise (income) tax. <i>Paid to Dept. of Revenue, not SOS.</i>	\$40 / \$40 ¹⁷⁴

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Texas	\$300 / \$750 ¹⁷⁵ ¹⁷⁶	\$150 / \$150 ¹⁷⁷ ¹⁷⁸	<p>No separate annual report – Texas does not require a SOS annual report for corporations. <i>(Instead, corporations must file an Annual Franchise Tax Report with the Comptroller each May.)</i></p>	<p>Yes – Texas franchise (margin) tax: ~0.75% on taxable margin (gross minus deductions) for most corporations (0% owed if revenue < ~\$1.3 million, but no-tax-due report still required annually).</p>	\$40 / \$15 ¹⁷⁹ ¹⁸⁰

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Utah	\$76 / \$76 ¹⁸¹ ¹⁸²	\$43 / \$43	Yes – Annual report (renewal) required, \$20 fee (domestic or foreign) ¹⁸³ . Due by end of anniversary month each year.	No franchise tax	\$6 / \$6 ¹⁸⁴
Vermont	\$125 / \$125 ¹⁸⁶ ¹⁸²	\$25 / \$25	Yes – Annual report required, \$45 fee for profit corporations (domestic or foreign). Due within the first 2½ months of the fiscal year (March 15 for calendar-year companies).	No franchise tax	\$20 / \$20

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Virginia	\$77 / \$75 ¹⁸⁷ ¹⁸⁸	\$25 / \$25	<p>Yes – No information report, but corporations must pay an annual registration fee to the SCC. Fee: \$100 for stock corporations with up to 5,000 shares (higher if shares >5,000; e.g. \$200 for 5,001–10,000 shares, etc.) due annually on anniversary ¹⁰¹ .</p>	<p>No separate franchise fee (corporations pay state income tax; “franchise” tax term not used)</p>	\$20 / \$25 ¹⁸⁹

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Washington	\$180 / \$180 ¹⁹⁰	\$30 / \$30	<p>Yes – Annual Renewal (Annual Report) required, \$60 fee (as of recent law; previously \$20 for small businesses) ¹⁹¹ ¹⁹² .</p> <p>Due by the end of the anniversary month each year.</p>	No franchise tax	No fee / No fee (dissolution and withdrawal filings are free) ¹⁹³

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
West Virginia	\$100 / \$100 (approx.)	\$25 / \$25	Yes – Annual report required, \$25 fee (due by July 1 each year) ¹⁹⁴ .	No franchise tax (WV repealed its franchise tax; only an annual report fee is due)	\$25 / \$25

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Wisconsin	\$100 / \$100 ¹⁹⁶ ¹⁹⁷	\$40 / \$40	<p>Yes – Annual report required.</p> <p>Domestic corp: \$25 fee online (\$40 by mail) ¹⁹⁸ ;</p> <p>Foreign corp: \$65 online (\$80 by mail) ¹⁹⁹ ²⁰⁰ . Due by end of the quarter of incorporation each year.</p>	<p>No franchise tax (Wisconsin's “franchise tax” is just its corporate income tax by another name)</p>	\$20 / \$20

State	Incorporation Fee (Domestic / Foreign)	Amendment Fee (Domestic / Foreign)	Annual Report Fee	Franchise Tax / Annual Fee	Dissolution Fee (Domestic / Foreign)
Wyoming	\$102 / \$100 ²⁰² ²⁰³	\$50 / \$50	Yes – Annual Report (License Tax) required, \$60 minimum fee (for up to \$300k in assets in WY) or \$0.0002 per \$1 of assets located in Wyoming, whichever is greater ²⁰⁴ ²⁰⁵ . Due by first day of anniversary month.	No franchise tax (no income or franchise tax on corporations)	\$50 / \$50

<small>**Sources:** Official Secretary of State or Corporation Division fee schedules and state statutes (linked above) for each jurisdiction; various state government websites and documents providing fee and tax details ⁴⁴ ²⁰⁷ ⁹³ ² ¹⁷⁶ ¹⁹¹ , as well as recent updates and notices ³⁶ ⁵ ⁹⁰ ¹³² .</small>

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2 Alabama Legislature Repeals Annual Report Requirement for Corporations

<https://www.lexisnexis.com/community/insights/legal/law-books/b/law-books/posts/alabama-legislature-repeals-annual-report-requirement-for-corporations>

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<https://www.wolterskluwer.com/en/solutions/bizfilings/who-we-serve/estimated-state-fees>

5 Biennial Reports FAQs, Corporations Section, Division of Corporations ...

<https://www.commerce.alaska.gov/web/cbpl/Corporations/BiennialReportsFAQs.aspx>

6 7 8 9 10 azcc.gov

https://azcc.gov/docs/default-source/corps-files/fee-schedules/fee-schedule-corporations6def4cc74b1a47129d16c2b1c3851bda.pdf?sfvrsn=2d6fbddb_4

11 12 13 14 16 17 Arkansas Code § 4-27-122 (2024) - Filing, service, and copying fees :: 2024 Arkansas Code :: U.S. Codes and Statutes :: U.S. Law :: Justia

<https://law.justia.com/codes/arkansas/title-4/subtitle-3/chapter-27/subchapter-1/part-b/section-4-27-122/>

15 Register an Arkansas Foreign LLC

<https://www.northwestregisteredagent.com/llc/arkansas/foreign-registration>

18 19 20 22 23 Business Entities Fee Schedule

<https://bpd.cdn.sos.ca.gov/pdf/be-fee-schedule-062018.pdf>

21 Corporations | FTB.ca.gov

<https://www.ftb.ca.gov/file/business/types/corporations/index.html>

27 Periodic Report Filing Fee to Increase July 1

<https://coloradosos.gov/pubs/newsRoom/pressReleases/2024/PR20240617Fees.html>

28 Fee Schedule - Colorado Secretary of State

https://www.sos.state.co.us/pubs/info_center/fees/business.html

30 Connecticut Annual Report Filing Requirements | ZenBusiness

<https://www.zenbusiness.com/connecticut-annual-report/>

32 33 34 35 38 39 Certificate Type

<https://corpfiles.delaware.gov/AugustFee2024.pdf>

36 [PDF] corporate franchise tax - State of Delaware

https://financefiles.delaware.gov/docs/corp_franchise.pdf

37 Delaware Franchise Tax - Manatt, Phelps & Phillips, LLP

<https://www.manatt.com/insights/newsletters/manatt-for-entrepreneurs/delaware-franchise-tax>

40 District of Columbia Biennial Report Service & Filing Instructions

<https://www.northwestregisteredagent.com/annual-report/district-of-columbia>

41 Corporations Division Fees - Limited Liability Company | dlcp - DC.gov

<https://dlcp.dc.gov/node/1621921>

- 42 Corporations Division Fees – Foreign (Non DC) Entities - | dlcp
<https://dlcp.dc.gov/node/1619996>
- 43 Register Your District of Columbia Foreign Corporation
<https://www.northwestregisteredagent.com/corporation/district-of-columbia/foreign>
- 44 45 46 47 48 Fees - Division of Corporations - Florida Department of State
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