#### ANNUAL REPORT FREQUENTLY ASKED QUESTIONS

#### Can I change my registered agent on the annual report?

No. A separate change of agent must be filed, because your agent must accept appointment (which can be done by email). To file a change of agent, you must create a customer account in Concord. Once logged in, choose "Agent Change" from the menu of options. If only your agent's address has changed, you must file the Change of Agent's Address form. To see your current agent on file with our office, do a business inquiry search on our site by business name or Business ID.

## Why did I receive a notice that my annual report is due, when my business entity is no longer active?

Many customers believe incorrectly that failing to file annual reports or tax returns automatically dissolves the business entity. In Connecticut, a business entity is "active" and must file annual reports (and potentially subject to the business entity tax) unless a dissolution, withdrawal, revocation, or cancellation has been filed with the Secretary of the State (this office). If you have received an annual report reminder notice for your business and that business has been dissolved, or the entity no longer transacts business in Connecticut, then a dissolution/cancellation/withdrawal or revocation must be filed with our office. The type of form that must be filed depends on the entity type:

Entity Type	Domestic (CT)	Foreign (outside CT)
Limited Liability Company	CERTIFICATE OF DISSOLUTION	WITHDRAWAL OF REGISTRATION
Stock Corporation	CERTIFICATE OF DISSOLUTION	CERTIFICATE OF WITHDRAWAL
Non-Stock Corporation	CERTIFICATE OF DISSOLUTION	CERTIFICATE OF WITHDRAWAL
Limited Liability Partnership	RENUNCIATION OF STATUS REPORT	CERTIFICATE OF WITHDRAWAL
Limited Partnership	CERTIFICATE OF CANCELLATION	CERTIFICATE OF CANCELLATION
Statutory Trust	CERTIFICATE OF CANCELLATION	CERTIFICATE OF CANCELLATION

## **Limited Liability Company (LLC) Reports**

## When is the report due?

The report is due each year between Jan. 1<sup>st</sup> and March 31<sup>st</sup> starting in 2018. (Prior to 2018, LLC reports were due by the last day of the anniversary month of formation or registration).

### What information must be provided in the report?

The LLC annual report requires principal office address, mailing address, email address AND the name, title, residence address and business address of <u>at least one</u> member or manager. All of this information may be changed in the annual report (e.g. the business and mailing address of the LLC can be changed, a member or manager can be added or deleted, or a member or manager's address information can be changed). The Registered Agent information and Business Name cannot be changed on the annual report.

## Is there an additional fee or penalty fee if the report is not filed by its due date?

No. However, the Secretary will not issue a Certificate of Legal Existence (Good Standing) for any entity that has failed to file one or more annual reports and the Secretary may administratively dissolve any entity that is more than one year in default of its annual report filing obligation.

## **Corporation Annual Reports**

#### When is it due?

Reports are due each year by the last day of the anniversary month of formation or registration AND can be filed up to one month ahead of the anniversary month. The annual report due date for any corporation can be found by using our <u>business inquiry</u> search.

## What is an "Organization & First Report"?

This document is applicable only to domestic (CT) stock and nonstock corporations and is filed after the Certificate of Incorporation is filed. It functions as the first annual report for the entity and reports the entity's officers and directors once its organizational meeting has been held.

## What information must be provided in the annual report?

The report requires the corporation's principal office address, mailing address, email address AND the name, title, residence address and business address of <u>each</u> officer and director. All of this information may be changed, modified or deleted on the annual report.

## <u>Limited Liability Partnership and Limited Partnership Annual Reports</u>

## When is it due?

Reports for LLPs and LPs are due by the last day of the anniversary month of formation or registration and can be filed up to one month ahead of the anniversary month. The report only requires the principal office address, mailing address and email address for the entity.

# **Additional Information**

More information, including more <u>frequently asked questions</u>, can be found at the Business Services Division <u>website</u>.

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