



(03/08)

ANNUAL CORPORATION REQUIREMENTS

The Commission mails an Annual Assessment Packet, containing a preprinted annual report form and a notice of annual registration fee assessment, to the registered agent of each active domestic and foreign stock and nonstock corporation at the registered office address on file with the Commission approximately 75 days before the annual report and registration fee payment are due.

Annual Report (Sections 13.1-775 and 13.1-936 of the Code of Virginia)

Each active domestic and foreign stock and nonstock corporation is required to file an annual report with the Commission by the last day of the month in which it was incorporated or authorized to transact business in Virginia (the "due date"). There is no fee for filing this form.

Annual Registration Fee – Stock Corporations (Section 13.1-775.1 of the Code of Virginia)

(Not to be confused with charter/entrance fee) The Commission assesses each active domestic and foreign stock corporation an annual registration fee based on the number of shares it is authorized to issue as of the first day of the second month next preceding the month the corporation was incorporated or authorized to transact business in Virginia. **See schedule below.** Payment of the annual registration fee must be received by the Commission by the due date to avoid imposition of a penalty.

Annual Registration Fee – Nonstock Corporations (Section 13.1-936.1 of the Code of Virginia)

(Not to be confused with charter/entrance fee) The Commission assesses each active domestic and foreign nonstock corporation an **annual registration fee of \$25.00** on the first day of the second month next preceding the month the corporation was incorporated or authorized to transact business in Virginia. Payment of the annual registration fee must be received by the Commission by the due date to avoid imposition of a penalty.

ANNUAL REGISTRATION FEE SCHEDULE

NONSTOCK CORPORATION: \$25

STOCK CORPORATION:

<u>Authorized shares</u>	<u>Fee</u>	<u>Authorized shares</u>	<u>Fee</u>	<u>Authorized shares</u>	<u>Fee</u>
1 – 5,000	\$ 100	90,001 – 95,000	\$ 640	180,001 – 185,000	\$ 1180
5,001 – 10,000	130	95,001 – 100,000	670	185,001 – 190,000	1210
10,001 – 15,000	160	100,001 – 105,000	700	190,001 – 195,000	1240
15,001 – 20,000	190	105,001 – 110,000	730	195,001 – 200,000	1270
20,001 – 25,000	220	110,001 – 115,000	760	200,001 – 205,000	1300
25,001 – 30,000	250	115,001 – 120,000	790	205,001 – 210,000	1330
30,001 – 35,000	280	120,001 – 125,000	820	210,001 – 215,000	1360
35,001 – 40,000	310	125,001 – 130,000	850	215,001 – 220,000	1390
40,001 – 45,000	340	130,001 – 135,000	880	220,001 – 225,000	1420
45,001 – 50,000	370	135,001 – 140,000	910	225,001 – 230,000	1450
50,001 – 55,000	400	140,001 – 145,000	940	230,001 – 235,000	1480
55,001 – 60,000	430	145,001 – 150,000	970	235,001 – 240,000	1510
60,001 – 65,000	460	150,001 – 155,000	1000	240,001 – 245,000	1540
65,001 – 70,000	490	155,001 – 160,000	1030	245,001 – 250,000	1570
70,001 – 75,000	520	160,001 – 165,000	1060	250,001 – 255,000	1600
75,001 – 80,000	550	165,001 – 170,000	1090	255,001 – 260,000	1630
80,001 – 85,000	580	170,001 – 175,000	1120	260,001 – 265,000	1660
85,001 – 90,000	610	175,001 – 180,000	1150	265,001 – 270,000	1690
				over 270,000	1700