

## **New Rules for Business Annual Report Filings**

Effective January 1, 2019, all business annual reports must be filed directly with the North Carolina Secretary of State. Tax preparers are no longer permitted to complete the annual reports on behalf of their clients, requiring the entities to prepare and file the annual reports directly online through the Secretary of State website.

Each business corporation, limited liability company, limited liability partnership, and limited liability limited partnership is required to file an annual report with the N.C. Secretary of State (unless an exception applies).

The process to file your annual reports online is simple. Please follow the following steps:

- Search for your business entity name at this link: <a href="https://www.sosnc.gov/online\_services/search/by\_title/\_Business\_Registration">https://www.sosnc.gov/online\_services/search/by\_title/\_Business\_Registration</a>;
- On the "Search Results" page, find and select your business name.
- At the top of your company's page, select "File an Annual Report/Amend an Annual Report."
- Select "File Most Recent Annual Report" tab along the top of the page to be guided through the online process. If this tab is not available, the company may be current with the required filings. Please see the list of previously filed annual reports reflected on the bottom half of the page.
- Respond accordingly to the questions/statements requested on each screen and select "Next."
- Please make sure to update and/or correct any information that is not current.

<u>Please Note</u>: When you are at the payment screen, please do not double click or go back in your browser and move forward again after you have already clicked to submit the annual report with payment as you may be billed twice.

The website provides information regarding due dates, Frequently Asked Questions and a list of entities required to file annual reports.

To determine the due date of your annual report, see the information at this link: https://www.sosnc.gov/divisions/business\_registration/annual\_report\_due\_dates

For more information regarding filing annual reports, see the information at this link: <a href="https://www.sosnc.gov/divisions/business\_registration/annual\_report">https://www.sosnc.gov/divisions/business\_registration/annual\_report</a>

Please contact your Williams Overman Pierce advisor if you have any questions or need assistance with filing your annual report online.