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.

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**ANNUAL CORPORATION REQUIREMENTS**

This form may be downloaded from our website at www.scc.virginia.gov/clk/formfee.aspx.