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Don't Let Your Entity Be Dissolved. Important Deadlines for Massachusetts Business Entities

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The Massachusetts Secretary of the Commonwealth ("SOC") requires any entity formed in the Commonwealth or registered to do business in the Commonwealth to file an annual report with the SOC's office. Failure to timely file annual reports with the SOC will result in administrative dissolution of the entity by the SOC. Administrative dissolution due to missed annual reports is a costly mistake, as revival costs, fees and expenses can add up quickly. Administrative dissolution of an entity can also result in personal liability exposure. Below are the annual report deadlines for common entity-types that are registered with the SOC.

- **Corporation** annual report filings are due within two-and-a-half months of the conclusion of the corporation's fiscal year. For example, a corporation with a December 31 fiscal year end is required to file its annual report with the SOC on or before March 15 of the following year. The deadline is the same for both domestic and foreign corporations.
- **Limited liability company ("LLC")** annual report filings are due on or before the anniversary date of either (i) the filing of a domestic LLC's certificate of organization or (ii) the filing of a foreign LLC's application for registration to do business in the Commonwealth.
- **Limited partnership ("LP")** annual reports, like LLC annual reports, are due on or before the anniversary date of either (i) the filing of a domestic LP's certificate of organization or (ii) the filing of a foreign LP's application for registration to do business in the Commonwealth.
- **Limited liability partnership ("LLP")** annual report filings are due on or before the last day of February each year. The deadline is the same for both domestic and foreign LLPs.
- **Non-profit corporation** annual report filings are due on or before November 1 each year. In addition to annual filings with the SOC, a non-



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profit corporation is required to file a Form-PC with the Attorney General's office within four-and-a-half months of the conclusion of the non-profit corporation's fiscal year. For example, if a non-profit corporation has a June 30 fiscal year end, its Form-PC will be due on or before November 15.

For assistance with any of your business entity filings, please contact the author of this post or any member of the Rich May team with whom you are currently working.

Disclaimer: This summary is provided for educational and informational purposes only and is not legal advice. Any specific questions about these topics should be directed to attorney [Kayla Perry](#).

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