

# Memorandum

**To:** All interested parties

**From:** Thomas H. Riley, III, Assistant Secretary of State

**Date:** Friday, February 5, 2009

**Re:** Proposed rule setting due date for annual reports

Section 79-4-16.22 requires that each domestic corporation and foreign corporation file an annual report containing basic information pertaining to the corporation. This statute also gives the Secretary of State the legal authority to set the due date for filing those reports. The traditional due date has been April 1<sup>st</sup> of each year. The due date has varied in recent years due to unavoidable circumstances. In order to set the due date for ~~2008~~ 2009 and set a standing due date for future years, the Secretary of State's Office has filed the following rule pursuant the Administrative Procedures Act:

## Due Date for Corporate Annual Reports

Pursuant to Section 79-4-16.22 of the Mississippi Business Corporation of Act, the Secretary of State has determined the annual reports for ~~2008~~ 2009 shall be due and delivered to the Secretary of State by ~~July 15, 2008~~ April 15, 2009. The Secretary of State's Office shall continue to accept and file annual reports received after the official due date provided they are received prior to the administrative dissolution/revocation of the filing corporation.