

## Instructions for the Preparation of the Business Corporation Annual Report, Form CD-479

All domestic corporations and foreign corporations authorized to transact business in North Carolina must file an annual report and pay the associated filing fee each year, except for nonprofit corporations, professional corporations, and professional associations.

**Due Date:** The Business Corporation Annual Report is due on the 15th day of the fourth month following the close of the business corporation's income year.

**Important:** If this is your first annual report, it must be completed in its entirety including the Registered Agent's signature. If the corporation's information has not changed since the most recently filed annual report, you may check the box certifying that all information is accurate and has not been changed. If you do not check the box, you must complete the report in its entirety. An annual report without a "checked box" that is not completed in its entirety will be rejected.

### The following information must be provided by each business corporation filing an annual report with the NC Department of Revenue:

- Name of Corporation
- Fiscal Year End Date (mm/dd/yyyy) for which this annual report is being filed
- State of Incorporation
- Secretary of State ID Number (SOSID#)
- A Brief Description of the Nature of the Business
- The registered agent's name, office street address, and office mailing address, if different. The name of the registered agent must be typed or printed. The registered office's addresses must be within North Carolina. The street address must be a "street address" and not a Post Office Box, while the mailing address can be a Post Office Box.

If the registered agent has changed, the new registered agent must sign consent to the appointment in the space provided. If the registered agent's name was changed due to marriage, or by any other legal means, the corporation must indicate such change in the space provided and have the registered agent sign consent to the appointment under the new name. If the new registered agent is a business entity, then the appropriate representative of that entity must sign and print their name and title within the company. The registered agent must reside in North Carolina.

- The Principal Office telephone number, mailing address, and street address. The principal office street address should be the corporation's physical location.
- Every corporation must have at least one officer. Enter the complete names, titles, and business addresses of the principal officers. Use the second page for additional officers. If more space is needed, use a plain 8 1/2" x 11" sheet of paper.
- Check the annual report carefully to ensure all information required for filing has been provided. Only an officer as listed in SECTION C of the annual report may sign the document. Complete the signature, date, and type or print each name and title in the spaces provided on the form to certify that the information is accurate and current. If the officer of the business corporation is another business entity, then the appropriate representative of that business entity must certify the annual report by stating the business entity name, signing, and typing or printing the person's name signing in the spaces provided.

### HOW TO FILE AND FEES: TWO FILING OPTIONS

1. File the annual report electronically with the NC Secretary of State for a reduced fee of twenty dollars (\$20) -- eighteen dollar (\$18) filing fee and two dollar (\$2) electronic filing fee. File electronically at "[File Annual Reports Online](#)" with real time filing; or
2. File the annual report (Form CD-479), in paper form with the NC Department of Revenue for a fee of twenty-five dollars (\$25). Mail Form CD-479 to NC DOR, PO Box 25000, Raleigh, NC 27640-0500. The paper return is not a real-time filing and will take longer to process.

**Note:** North Carolina law does not permit Limited Liability Companies (LLCs) and Limited Liability Partnerships (LLPs) to file the annual report with the NC Department of Revenue. Therefore, all LLCs and LLPs must file directly with the NC Secretary of State's Office at the link above.

For more information or assistance, please contact:

North Carolina Secretary of State  
Corporations Division  
Post Office Box 29525  
Raleigh, NC 27626-0525  
Phone (919) 807-2225  
Toll Free (888) 246-7636  
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