

Important Information on Annual Report Fee Changes

G.S. 55-1-22 was amended to increase the fee for annual reports filed in paper format with the Department of Revenue to \$25.00. This increase is effective for annual reports filed on or after September 1, 2007. Please note that if a corporation is filing its 2006 corporate income tax return on or after 9/1/07, the corporation must pay the increased annual report fee of \$25.00 even though line 29 of the CD-405 and line 24 of the CD-401S state that the fee is \$20.00.