

504A.84 Filing of biennial report of domestic and foreign corporations.

The first biennial report of a domestic or foreign corporation shall be delivered to the secretary of state between January 1 and April 1 of the first odd-numbered year following the calendar year in which a domestic corporation was incorporated or a foreign corporation was authorized to transact business. Subsequent biennial reports must be delivered to the secretary of state between January 1 and April 1 of the following odd- numbered calendar years. A filing fee for the biennial report shall be determined by the secretary of state. For purposes of this section, each biennial report shall contain information related to the two-year period immediately preceding the calendar year in which the report is filed.

The report shall be deemed filed within the required time if deposited in the United States mail with postage prepaid in a sealed envelope, properly addressed and postmarked on or prior to the thirty-first day of March of the year the report is due. If the secretary of state finds that the report conforms to the requirements of this chapter, the secretary shall file the report. If a biennial report does not contain the information required by this section, the secretary of state shall promptly notify the reporting domestic or foreign corporation in writing and return the report to the corporation for correction.

[C66, 71, 73, 75, 77, 79, 81, § 504A.84]

88 Acts, ch 1077, § 4; 92 Acts, ch 1212, § 37; 97 Acts, ch 171, §44