

**496C.21 Biennial report.**

1. Each biennial report of a professional corporation or foreign professional corporation shall, in addition to the information required by the Iowa business corporation Act, [chapter 490](#), set forth:

a. The name and address of one shareholder.

b. In the case of a professional corporation, a statement under oath whether or not all shareholders, directors, and officers, except assistant officers, of the corporation are licensed to practice in this state a profession which the corporation is authorized to practice, and whether or not all employees and agents of the corporation who practice a profession in this state on behalf of the corporation are licensed to practice the profession in this state.

c. In the case of a foreign professional corporation, a statement under oath whether or not all shareholders, directors, officers, employees, and agents who practice a profession in this state on behalf of the corporation are licensed to practice the profession in this state.

d. Additional information necessary or appropriate to enable the secretary of state or regulating board to determine whether the professional corporation or foreign professional corporation is complying with [this chapter](#).

2. Information shall be set forth on forms prescribed and furnished by the secretary of state.

3. A corporation subject to the provisions of [this chapter](#) shall pay the biennial report filing fee and make the biennial report in a form and manner and at the time specified in [chapter 490](#).

[C71, 73, 75, 77, 79, 81, §496C.21]

[83 Acts, ch 144, §5](#); [97 Acts, ch 171, §25](#); [2000 Acts, ch 1022, §4, 5](#); [2001 Acts, ch 24, §64](#); [2012 Acts, ch 1023, §157](#); [2023 Acts, ch 66, §119](#)

Subsection 3 amended