

# Additional Entity Filing Requirements:

# DELAWARE

All Domestic and Foreign Limited Liability Companies, Limited Partnerships, and General Partnerships formed or registered in Delaware are required to pay an annual franchise tax of \$300.00. Payment is due by June 1 of the year following the taxable year. For example, the franchise tax for 2024 would be due by June 1, 2025.

## How to Pay

The franchise tax can be paid online through the Delaware [Division of Corporations' website](#). Payment can be made by credit card or electronic check.

## Penalties

**Late payments** incur a \$200 penalty fee with an additional 1.5% monthly interest rate accrued according to the unpaid balance.

**Failure to pay** a franchise tax will result in a “not in good standing” classification of the LLC by the state. This can prevent the LLC from conducting certain business activities, entering contracts, or filing legal actions.

If the tax remains **unpaid for three years**, the LLC may be administratively dissolved by the state.