

Annual LLC Franchise-Tax Compliance Checklist (2026)

Run this once a year so a state tax never turns into a penalty

Work through this next to your state's row in the worksheet. Most LLCs finish it in ten minutes.

KNOW YOUR NUMBER

- ☐ Confirm whether your state charges an LLC-level franchise, privilege, excise, or gross-receipts tax (most states charge none).
- ☐ Find the exact figure and any threshold on your state's revenue or Secretary of State site, not a summary.
- ☐ Note the type: flat (Delaware \$300), minimum (Arkansas \$150, Kentucky \$175, California \$800), or scaled to income, net worth, or gross receipts.

KNOW YOUR DATE

- ☐ Record the due date. Confirmed 2026 dates: Delaware June 1, Texas May 15, Arkansas May 1, California the 15th day of the 4th month, New York the 15th day of the 3rd month after year-end.
- ☐ Set a calendar reminder 30 days before the due date.
- ☐ Check whether a report or information filing is due even when no tax is owed (Texas still requires a Public Information or Ownership Information Report).

PAY AND RECORD

- ☐ Budget the amount as a fixed yearly cost, separate from income tax.
- ☐ Pay through the state's official portal and keep proof of payment with your LLC records.
- ☐ Handle the annual report fee separately; it is a different filing with a different office.

INSTRUCTIONS FOR USE

This checklist is general information, not legal or tax advice. State amounts, thresholds, and dates change; verify yours each year before paying. For advice on your situation, consult a licensed CPA or attorney. The maintained table and calendar live at clearlegaltips.com/llc-franchise-tax-by-state/