



Department of Commerce
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Ralph DLG. Torres, Governor ∞ Arnold I. Palacios, Lt. Governor ∞ Edward M. Deleon Guerrero, Acting Secretary

Registrar of Corporation administrative guidance regarding new fee structure for Late Filing and Penalty Per-day:

- a. Implementation of the new fee structure as mandated under P.L. 21-37 (4 CMC § 4263) take effect on May 1, 2021;
- b. Annual Corporation Reports (Domestic, Foreign, Partnership, Limited Partnership (LP), and Limited Liability Company (LLC));
- c. All Annual Corporation Reports stated in (b) above that are due to be file for Year 2020 and received after May 1, 2021, penalty imposed of \$150.00 and additionally \$10.00 penalty per-day shall be apply;
- d. All Annual Corporation Reports stated in (b) above that are due for Year 2019 and backwards (ex. 2018, 2017) will be waived with the penalty and penalty per-day charges;
- e. Annual Corporation Report for Non-Profit Corporation that are due to be file for Year 2020 and received after May 1, 2021, penalty imposed of \$25.00 and additionally \$5.00 penalty per-day shall be apply;
- f. Annual Corporation Report for Non-Profit Corporation that is due for Year 2019 and backwards (ex. 2018, 2017) will be waived with the penalty and penalty per-day charges.