

State	Holding Period (Years)	Holding Period (Payroll)	Holding Period (Accounts Payable)	Aggregate Amount (\$)	Preliminary Report Due Date	Final Report Due Date	Negative Report Required	Final Due Diligence Letter Requirements (Prior to Filing)
Alabama	3	1	3	50	N/A	1-Nov	No	At least 60 days prior to filing
Alaska	3	1	3	100	N/A	1-Nov	No	Not more than 120 days prior to filing
Arizona	3	1	3	50	N/A	1-Nov	No, but encouraged	More than 120 days prior to filing
Arkansas	3	1	3	50	N/A	1-Nov (on line reporting required)	No	> 90 days and < 180 days
California	3	1	3	25 (letters only required for 50+)	31-Oct Report only	June 1-15 Funds to be remitted	No	> 180 days and < 365 days
Colorado	3	1	5	25 (letters only required for 50+)	N/A	1-Nov (on-line reporting required)	No	Not more than 120 days (letter required for items over \$50)
Connecticut	3	1	3	N/A (letters required for all amounts)	N/A	30-Mar	Yes, if incorporated in CT	Within one year of filing
Delaware	3	5	5	50	N/A	1-Mar (on-line reporting required)	May be submitted, but no required	> 60 days and < 120 days
District of Columbia	3	1	3	50	N/A	31-Oct	Yes	Not more than 120 days prior to filing
Florida	5	1	5	50	N/A	1-May (on-line reporting required)	Yes	> 60 days and < 120 days
Georgia	5	1	5	50	N/A	1-Nov	Yes	> 60 days and < 120 days
Hawaii	5	1	5	50	N/A	1-Nov	Yes, if incorporated in Hawaii and have filed in the past	Not more than 180 days prior to filing
Idaho	5	1	5	50	N/A	1-Nov	Yes	Not more than 120 days prior to filing
Illinois	3	1	3	50	N/A	1-Nov (on-line reporting required)	Yes	> 60 days and < 120 days
Indiana	3	1	3	50	N/A	1-Nov (on-line reporting required)	Yes	> 60 days and < 120 days
Iowa	3	1	3	50	N/A	1-Nov	No	> July 1 and < September 15
Kansas	5	1	5	100	N/A	1-Nov	No, but encouraged.	> 60 days and < 120 days
Kentucky	3	3 (< \$50 is exempt)	3	100	N/A	1-Nov	No	> 60 days and < 180 days
Louisiana	5	1	5	50	N/A	31-Oct	No	> 60 days and < 120 days
Maine	3	1	3	50	N/A	1-Nov	Yes, only for holders incorporated in ME.	> 60 days and < 120 days
Maryland	3	3	3	100	N/A	31-Oct	Yes	> 30 days and < 120 days
Massachusetts	3	3	3	100	N/A	1-Nov	Yes	Before September 1st
Michigan	3	1	3	50	N/A	F-Jul	No	> 60 days and < 365 days
Minnesota	3	1	3	100	N/A	1-Nov	Yes	Within 120 days of filing
Mississippi	5	5	5	100	N/A	1-Nov	No	At least 60 days prior to filing
Missouri	5	3	5	50	N/A	1-Nov	No	> 30 days and < 365 days
Montana	5	1	5	50	N/A	1-Nov (on-line reporting required)	No	> 60 days and < 120 days
Nebraska	5	1	5	25	N/A	1-Nov (on-line reporting required)	Yes	> 60 days and < 120 days
Nevada	3	1	3	50	N/A	31-Oct (on-line reporting required)	Yes (Online)	> 60 days and < 120 days
New Hampshire	5	1	5	50	N/A	1-Nov	No, but encouraged	> 60 days and < 120 days
New Jersey	3	1	3	50	N/A	31-Oct (on-line reporting required)	Yes	> 60 days and < 120 days letter must be filed
New Mexico	5	1	5	50	N/A	1-Nov	Yes	> 60 days and < 120 days
New York	3	3		20 (letters required for all amounts)	N/A	10-Mar	No	12/1 complete 1st mailing, 1/10 complete 2nd certified mailing
North Carolina	5	1	5	50	N/A	1-Nov	No	> 60 days and < 120 days
North Dakota	3	2	3	50	N/A	1-Nov	No, but encouraged	Within 120 days of filing
Ohio	3	1 (< \$50 is exempt)	3	50	N/A	1-Nov	Yes	At least 30 days prior.
Oklahoma	5	1	5	50	N/A	1-Nov (on-line reporting required if over 15 records)	No	Within 120 days of filing
Oregon	2	3	3	50 (letters only required 100 +)	N/A	1-Nov	Yes	Completed by August 31st
Pennsylvania	3	3	3	50	N/A	15-Apr	No	> 60 days and < 120 days
Puerto Rico	5	5	5	50	8/10 (initial report, if regulated supervised or licensed in PR)	10-Dec	Yes	
Rhode Island	3	1	3	50	N/A	1-Nov	Yes	Within 120 days of filing
South Carolina	5	1	5	50	N/A	1-Nov (on line reporting required)	No	Within 120 days of filing
South Dakota	3	1	3	50	N/A	1-Nov	No	Not more than 120 days prior to filing
Tennessee	3	1	3	50	N/A	1-Nov (online reporting required)	No	> 60 days and < 180 days
Texas	3	1	3	25 (letters only required for over \$250)	N/A	1-July (On-line reporting required)	No	60 days before filing (letter required for items over \$250)
Utah	3	1	3	50	N/A	1-Nov (on line reporting required)	No	Not more than 120 days prior to filing
Vermont	3	1	3	25 (letters only required for over \$50)	N/A	1-May	No but encouraged	> 60 days and < 120 days
Virginia	5	1	5	100	N/A	1-Nov (on line reporting required)	No	July 1st thru August 31st
Washington	3	1	3	50 (letters only required over \$75)	N/A	31-Oct (on-line reporting required)	Yes	> 90 days and < 180 days
West Virginia	5	1	5	50	N/A	1-Nov	No	> 60 days and < 120 days
Wisconsin	5	1	5	50	N/A	1-Nov (on-line reporting required)	Yes	> July 1 and < September 15
Wyoming	5	1	5	50	N/A	1-Nov	No	Within 120 days of filing