SingleFile

Delaware HB 400

The franchise tax increase, what's changing and when

KEY DATES

Jan 1, 2026

Franchise & annual tax increases apply for tax year 2026.

After Jul 31, 2026

Dissolutions, mergers & conversions pay the higher tax at filing.

In 2027

Your 2026 annual report comes due at the higher franchise tax.

TAX YEAR 2026

Franchise & annual tax

ENTITY	OLD	NEW
LLC / LP / GP	~~$300~~	**$400**
LLP / LLLP (per partner)	~~$200~~	**$300**
Foreign corporation	~~$125~~	**$250**
Registered series (each)	~~$75~~	**$100**

LLP/LLLP is per partner, capped at $180,000. Foreign-corp non-compliance penalty also rises $125 → $200.

When you'll pay

Pay now: dissolutions, mergers & conversions filed after July 31, 2026 are billed the higher tax at filing.

Pay in 2027: most active entities first see the increase on the annual report filed in 2027.

WHO'S MOST AFFECTED

LLCs · LPs · GPs · LLPs · Foreign corps · Registered series · Dissolutions / mergers / conversions

Questions about your entities? We're here to help.

Reply to any email in our HB 400 series, or visit the Delaware HB 400 resource page.

Talk to your SingleFile team

This one-pager is a plain-language summary for SingleFile customers and is not legal or tax advice. Figures reflect the maximums permitted under Delaware House Bill 400; actual charges may be lower, and SingleFile bills based on what the state actually assesses. Source: Delaware House Bill 400 (signed May 21, 2026) and the Delaware Division of Corporations fee schedule.

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