

FSM Reporting Requirements for Major Corporations  
As of Aug 2014

Following is a list of the reporting requirements to the FSM government, for Major Corporations, after a Certificate of Incorporation has been issued.

- **Initial Report** – File to Secretary of Finance & Administration (SOFA) within 60 days of the receipt of the Certificate of Incorporation.  
Mail to:  
Secretary  
Department of Finance and Administration  
P.O. Box PS-158, Palikir, Pohnpei 96941 FM, Federated States of Micronesia
  
- **Bank Statement or Stock Affidavit** – File to the Registrar of Corporations (ROC) within 60 days of the receipt of the Certificate of Incorporation.  
Mail to:  
Registrar of Corporations  
Federated States of Micronesia  
Department of Justice  
Corporate Registration Division  
P.O. Box PS-105, Palikir, Pohnpei FSM 96941
  
- **Tax Deposit**– File Deposit Form to Custom and Tax Administration (CTA), by the end of the 8th month of an MC’s fiscal year.  
Even if there is no payment required (no tax payment was made in the previous fiscal year), filing form is required.  
For newly incorporated MC, filing Deposit Form is not required, during the first fiscal year.  
Tax payments must be done by wire transfer or deposit to either a Yen or US dollar bank account of the FSM Government. Tax payers who make tax payment by direct bank deposit, must submit a proof of deposit to CTA along with “Deposit Form”.  
Email to:  
Mr. Salvador Jacob, Depart of Treasury, [citinfo2012@gmail.com](mailto:citinfo2012@gmail.com)
  
- **Annual Report** – File to the ROC within 60 days of the end of the MC’s fiscal year.  
Mail to:  
Registrar of Corporations  
Federated States of Micronesia  
Department of Justice  
Corporate Registration Division  
P.O. Box PS-105, Palikir, Pohnpei FSM 96941
  
- **Final Tax Return** – File to the CTA within 6 months of the end of the fiscal year, even if no income was recognized for that fiscal year.  
Tax payments must be done by wire transfer or deposit to either a Yen or US dollar bank account of the FSM Government. Tax payers who make tax payment by direct bank deposit, must submit a proof of deposit to CTA along with “Deposit Form”.  
Email to:  
Mr. Salvador Jacob, Depart of Treasury, [citinfo2012@gmail.com](mailto:citinfo2012@gmail.com)

Standard formats for the above reports may be sourced through Micronesia Registration Advisors, Inc's website at [www.MRA.fm](http://www.MRA.fm) or <http://www.mra.fm/forms.php>.

MRA will file on behalf of any Major Corporation any of the above documents if such Major Corporation sends documents to MRA via email or mail/delivery.

If you have any inquiries, please call +691-320-1830 or email MRA at any of the following;

Micronesia Registration Advisors, Inc.

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