

FSM Reporting Requirements for Major Corporations
As of June 2020

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.
File to:
Secretary
Department of Finance and Administration
P.O. Box PS-158, Palikir, Pohnpei 96941 FM, Federated States of Micronesia
- **Annual Report** – File to the ROC by June 30th every year.
File 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 Custom and Tax Administration (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:
Division of Customs and Tax Administration, Department of Finance and Administration,
citinfo2012@gmail.com

Standard formats for the above reports may be sourced through MRA Advisors Inc’s website at <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; MRA Advisors Inc.

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