



If You Created A New LLC In 2017....

If you created a new LLC In 2017 but haven't informed us yet, please read this entire notice. If we are already aware of your LLC and have prepared IT-204-LL for you in the past, rest assured we will prepare it for you again this year.

Please send us the details of your LLC, and let us know if you would like us to prepare NYS Form IT-204-LL for you. These forms must be filed by March 15, 2018.

Form IT-204-LL, Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form, must be filed by:

- 1) Every LLC that is a disregarded entity (not a corporation) for federal income tax purposes that has income, gain, loss, or deduction from NYS sources.
- 2) An LLP that is required to file a NYS partnership return and that has income, gain, loss, or deduction from NYS sources.
- 3) Every regular partnership (those that are not an LLC or LLP) that is required to file a NYS partnership return that has income, gain, loss, or deduction from NYS sources, and had NYS source gross income for the preceding tax year of at least \$1 million.

NYS Biennial Statement for LLC's

For every LLC that operates in NYS:

If you have a New York State LLC, you are required to file a Biennial Statement updating information with the Department of State every two years. This form is not sent in the mail. It is your responsibility to go online and pay this fee every two years. Please visit www.email.ebiennial.dos.ny.gov to enter your email address in order to receive the email reminder to file your Biennial Statement every two years.

Please note that the Biennial Statement and Form IT-204-LL are two different forms with different filing requirements. If you have any questions about your LLC and what you are required to file, please contact our office.



