



## **January 2020 Deadlines & Processing IT-204-LL for LLC's**

### **The following are due in January 2020:**

1/15: 4th Estimated Tax Payment

1/31: 4th Quarter Payroll Tax for the quarter of October 1 - December 31

1/31: 1099-MISC and 1096-MISC

### **Is Your Business an LLC or LLP?**

Did you know that if your business is an LLC or LLP, you may be required to file Form IT-204-LL annually with NY? Form IT-204-LL, Partnership, Limited Liability Company, & Limited Liability Partnership Filing Fee Payment Form, must be filed by:

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

**If we have prepared this form for you in the past, rest assured we will process it again in 2020. If you have a new LLC or would like us to start processing your LLC forms for you, please let us know by January 31, 2020.** These forms must be filed by March 15, 2020.

If you have a New York 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 to update the information and pay the \$9 fee every two years. Please keep in mind the Biennial Statement is different than Form IT-204-LL. You can file and pay your Biennial statement by visiting:

[https://appext20.dos.ny.gov/corp\\_ebiennial\\_public/corp\\_app.e\\_biennial.main\\_page](https://appext20.dos.ny.gov/corp_ebiennial_public/corp_app.e_biennial.main_page)

Please note, if you receive a "2019 - Biennial Statement Instruction Form" with request for \$90 payment from Workplace Compliance Services, do **NOT** mail the form back with payment as this is a scam. Instead, visit the NY website listed above to review your Biennial Statement filings.