

State Information



By Wendy Byford

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State Information

This information is intended to give you a place to start when searching for information related to the requirements for operating a business within your state. Specifically, we have researched the areas related to annual reports, licensing, and registering for various state taxes.

The information provided not intended to be complete. Please use the phone numbers and web links provided to ensure you have everything you need to register for all licenses, permits, taxes and insurances; and that you adhere to all business and employment laws. Refer to your CPA / Accountant and Legal Counsel for clarification to your specific circumstances.

There are websites available to you that cover all or several states and contain links back to specific state sites. These sites, such as www.Business.gov, can be very helpful. Be aware that Scam web sites exist to take advantage of your lack of specific knowledge.

Please note: Laws change frequently. While we have given you the latest information available during our research, and will review the information periodically, items such as web links, fee schedules, and state statutes may change without our knowledge. It is your responsibility to verify the information we have given you.

General Guidelines:

Annual Reports

Rules change, so check with your Secretary of State or other government department responsible for entity filings if you have questions.

Licensing

We have tried to list sites with information on business and professional licensing. These sites are usually for state licenses. Be sure to check also with your local county and city governments to determine local licensing requirements as well.

State Taxes

Businesses – C corporations and C-LLCs must register with the state tax division if required to pay income tax in the state. S Corporations and S-LLCs are flow through entities; that is, the profits or losses flow down to the owners' personal tax returns.

However, an S still needs to file a separate tax return, so it will need to register with the state. A partnership LLC may also need to file a partnership return. A single member LLC does not file a separate return. The profits or losses flow down to the owner's personal return. Consult your CPA for your specific situation before registering or call your state tax division.

Your business may also need to pay a franchise tax. You may need to register your business with your city or county to pay business personal property tax. And, depending on what your business does, there may be special taxes.

Employers

In addition to registering for withholding, you should investigate the requirements to register for unemployment insurance and workers' compensation.

Sales

Register for sales and use tax. Determine whether your state taxes digital downloads.

The resources listed are often guides written to help new business owners get started. The information contained in these guides is usually easy to understand.

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Alaska

Entities

Division of Corporations, Business and Professional Licensing
Corporations Section <https://www.commerce.alaska.gov/web/cbpl/>

PO Box 110806
Juneau, AK 99811-0806

Phone: (907) 269-8160
Fax: (907) 269-8156

Reports

Once your entity is filed, you will be required to file an Initial Report with the Division of Corporations, Business and Professional Licensing. If you did not receive a form with your filed articles, you can go to <https://www.commerce.alaska.gov/web/cbpl/Corporations.aspx> to file online. **You will have six months from the date your entity was filed to submit your report.** Your initial report is free.

Domestic and foreign entities must file a **Biennial Report every two years** <https://www.commerce.alaska.gov/web/cbpl/Corporations.aspx>. The report is due January 2nd and is **delinquent if not filed by February 1st**. A notice is sent to the Registered Agent explaining how to file, and penalties apply if you do not file on time. If you do not file and fail to pay the applicable taxes or fees, your entity may be involuntarily dissolved or revoked. You can file a domestic entity report online for \$100. A foreign entity report is \$200.

Limited Partnerships do not file reports.

Business Licenses

Division of Corporations, Business and Professional Licensing
Business Licensing Section
PO Box 110806
333 Willoughby Avenue, 9th Floor
Juneau, AK 99811-0806
(Office Hours Mon-Fri - 8am to 5pm)

Telephone: (907) 465-2550
Fax: (907) 465-2974

Organizations doing business in Alaska require an Alaska Business License. Licenses cost \$50 a year. All licenses expire on December 31st; and are not pro-rated. so be aware that a license may not cover a full year depending upon when it was purchased.

Businesses retailing tobacco or related products must purchase an additional license from the Department of Revenue.

To purchase a license online go to:

<https://www.commerce.alaska.gov/web/cbpl/BusinessLicensing.aspx>

Occupational and Professional Licenses

Division of Corporations, Business and Professional Licensing

Professional Licensing Section

PO Box 110806

333 Willoughby Avenue, 9th Floor

Juneau, AK 99811-0806

(Office Hours Mon-Fri - 8am to 5pm)

Telephone: (907) 465-2534

Fax: (907) 465-2974

This section verifies the qualifications of people engaged in the occupations and professions listed on their web page. To see the list of professions licensed through the Professional Licensing Section, go to:

<https://www.commerce.alaska.gov/web/cbpl/ProfessionalLicensing.aspx>

Alaska State Taxation

Department of Revenue

Tax Division

Juneau Office:

P.O. Box 110420

Juneau, AK 99811-0420

Phone: 907-465-2320

Fax: 907-465-2375

Office Hours:

8 a.m. to 4:30 p.m.

Alaska Time

Anchorage Office:

550 West 7th Avenue, Suite 500

Anchorage, AK 99501-3555

Telephone: (907) 269-6620

Fax: (907) 269-6644

Office Hours:
8 a.m. to 4 p.m.
Alaska Time

Some businesses in Alaska may be subject to Alaska taxes, depending on the entity type, what the business is doing, and whether or not it has employees. For more information go to www.tax.state.ak.us

Alaska does not have a sales and use tax; however, some municipalities have their own taxes so be sure to check with your local government offices.

Resources

Establishing A Business In Alaska is an excellent resource. You can find a downloadable copy in <https://www.commerce.alaska.gov/web/portals/6/pub/EstablishingABusiness.pdf>

Alabama

Entities

<https://www.sos.alabama.gov/business-entities>

Alabama State House

Business Entities

P.O. Box 5616

Montgomery, AL 36103-5616

770 Washington Avenue, Suite 580

Montgomery, AL 36104

Telephone: (334) 242-7200

Fax: (334) 242-4993

State Brochure <https://www.sos.alabama.gov/sites/default/files/Business-Entities/businessEntitiesBrochure.pdf>

Annual Reports

An annual report must be filed with an Alabama Business Privilege Tax Return each year.

Licensing

There is no central authority in Alabama for professional or business licensing. Check with your local city and county authorities.

Alabama State Tax <https://revenue.alabama.gov/audience/businesses/>

Once your entity is filed, **you have 2 ½ months to file and pay Alabama Business Privilege Tax.** All Corporations, Limited Liability Companies, Limited Partnerships, Limited Liability Partnerships – both domestic and foreign – are obliged to file and pay this tax. To obtain the appropriate forms, go to <https://revenue.alabama.gov/individual-corporate/taxes-administered-by-individual-corporate-income-tax/partnerships/>

You will be required to file an Alabama Business Privilege Tax Return and Annual Report each year. The due date for Corporations is 2 ½ months after the first day of their fiscal year. The due date for LLCs, LPs and LLPs is 3 ½ months after the first day of their fiscal year.

To determine what state and local taxes apply to you, go to www.revenue.alabama.gov. Alabama requires that you withhold taxes on employees and pay quarterly estimated taxes as an individual.

Alabama does have state sales and use tax, as do many cities and counties. To register for the state tax, go to https://myalabamataxes.alabama.gov/_/#1. If you sell

tangible personal property to an end user, but are not sure if you need to pay sales and use tax, call the Alabama Department of Revenue, Business Registration Unit at (334) 242-1584. To see a list of city and county tax rates, go to www.revenue.alabama.gov/salestax/index.html . If you are a wholesaler or manufacturer, contact the Alabama Department of Revenue to determine what type of registration you require.

Arkansas

Secretary of State
Business & Commercial Services Division
1401 West Capitol Ave., Suite 250
Little Rock, AR 72201

Phone: 888-233-0325 (toll free) or 501-682-3409

Email: corprequest@sos.arkansas.gov

Franchise Tax Report

Corporations and LLCs are required to pay an annual franchise tax in order to conduct business in Arkansas. This tax is due on or before May 1st each year. You can file your report and pay the tax online at <https://www.ark.org/sos/franchise/index.php>

Licenses

Depending on the type of business, licenses may be required at the city, county or state level.

Home businesses require a home occupation permit and there may be limitations on what you can do.

Business licenses general run between \$50 and \$1,000 depending on the type of business you are engaged in. If you are operating within city limits, contact the city to apply for a license. If you are operating outside city limits, contact the county clerk's office or county collector's office. Not all cities and counties require licenses.

For Little Rock and North Little Rock, see below:

City of Little Rock
Treasury Management Division, Room 100
500 Markham Street (City Hall)
(501) 371-4532
<http://www.littlerock.org/citydepartments/finance/>

City of North Little Rock
Business Licenses
300 Main Street
North Little Rock, AR 72114

Phone: (501) 975-8617

Fax: (501) 978-8769

<http://nlr.ar.gov/cms/one.aspx?pageld=120402>

To research the licensing regulations that apply to specific occupations in Arkansas, go to:

http://nlr.ar.gov/government/a_z_department_list/city_clerk_and_treasurer/business_licenses_and_taxes/

Business Property Assessment

Business owners are required to assess the value of business building, equipment and furnishings and submit a worksheet by May 31st. The county assessor will generate an invoice to be paid before October 10th.

For more information contact

Pulaski County Assessor's Office
201 S. Broadway, 3rd Floor, Room 310
Little Rock, AR 72201
Phone: (501) 340-6170
Fax: (501) 340-6009
<http://www.co.pulaski.ar.us/assessor.html>

Arkansas State Taxes

Employment Taxes

If you employ 4 or more people, you are subject to state labor laws. Contact

Arkansas Department of Labor
10421 West Markham
Little Rock, AR 72205
Phone: (501) 682-4500
Fax: (501) 682-4235
<http://www.state.ar.us/labor>

for information on minimum wage, overtime and other issues.

When you hire employees, you are responsible for withholding payroll and income tax. You will use your Federal EIN for state tax identification. Contact the department below and request information on reporting and submitting taxes.

Department of Finance and Administration
Ledbetter Building
1816 W 7th St, Rm 2300
Little Rock, AR 72201

Mailing Address:

PO Box 3628
Little Rock, AR 72203

Phone: (501) 682-1100

Fax: (501) 682-7692

<http://www.dfa.arkansas.gov/offices/incomeTax/individual/Pages/default.aspx>

To register for state unemployment insurance, contact

Arkansas Department of Workforce Services
2 Capitol Mall
Little Rock, AR 72201

Mailing Address:

P.O. Box 29810
Little Rock, AR 72203

Phone: (501) 682-2121 or 1-855-225-4440

Fax: (501) 682-8845

Email: ADWS.Info@arkansas.gov

<http://www.state.ar.us/esd/ARClaimHelp/arclaimhelp.htm>

To determine whether or not you must carry worker's compensation insurance, contact

Arkansas Worker's Compensation Commission
324 Spring Street
P. O. Box 950
Little Rock, AR 72203-0950

Phone: (501)682-3930 or 1-800-622-4472

<http://www.awcc.state.ar.us>

Sales and Use Tax

Retailers, including e-retailers, and some service businesses are required to report and submit sales and use taxes. To request a permit, contact

Department of Finance and Administration
Ledbetter Building
1816 W 7th St, Ste 1330
Little Rock, AR 72201

Mailing Address:
PO Box 1272
Little Rock, AR 72203

Phone: (501) 682-7104 (taxpayer assistance)

Fax: (501) 682-7904

<http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Pages/default.aspx>

Resources

The Arkansas Small Business and Technology Development Center (ASBTDC) website is located at:

<http://asbtdc.org/>

Arizona

Entities

Arizona Corporation Commission
1300 W. Washington Street, 1st Floor
Phoenix, AZ 85007-2929

Telephone: 602-542-3026 or 1-800-345-5819 (in AZ only)

Publication

Within 60 days of filing your articles, you must publish your articles in a newspaper of general circulation in the county where your business is located. The notice must be submitted for three publication cycles; and proof of publication must be submitted to the Arizona Corporation Commission. If you fail to publish as required your entity may be dissolved.

Reports

LLCs do not have to file an annual report with the Arizona Corporation Commission; however, if you change the address of your known place of business or if your Statutory Agent changes his or her address, you must file a *Statement of Change of Known Place of Business or Statutory Agent*.

Corporations do have to file annual reports with the Commission. Failure to file will result in a revocation of your corporate charter or the company will be administratively dissolved. Your corporation can be reinstated within 6 years of the dissolution provided you pay the appropriate fees and penalties. Fees to file a for-profit corporation are \$45; fees for a not-for-profit are \$10. If you wish to expedite your filing, the additional fee is \$35. Annual reports can be filed online. Note: You can change the address of your Statutory Agent online; however, if you wish to change the Agent, you must file a Statement of Change of Known Place of Business or Statutory Agent.

A report should be sent to you before the filing due date; however, if you do not receive a form or notice, you can file online at: <http://ecorp.azcc.gov/Entity>

Licensing

There are a number of state agencies that require licensing or certification to carry on business in Arizona. To find a list of agencies, go to the Arizona Department of Revenue, Business section and click on Licensing Guide. You will be able to search for the appropriate agencies. The resource guide listed in the Resources section below also contains a list.

Arizona State Tax

To determine which activities are subject to the Arizona transaction privilege tax, go to the Arizona Department of Revenue website at www.azdor.gov. The DOR also provides city only licenses for those activities taxed by cities but not by the state.

You will find contact telephone numbers and addresses on the AZDOR website.

Securities Division Information

<http://www.azinvestor.gov/> The units of ownership in your LLC and shares in your corporation are securities. These securities are governed by the federal Securities and Exchange Commission (SEC) regulations and the blue sky laws of the state. Most entity formations will fall under the exceptions found in SEC Regulation D. To ensure that there is no confusion when you are setting up an entity with people other than you and your spouse, you should file the paperwork to claim this exception with the state. You will find Arizona Form D at the URL above.

Resources

Arizona Department of Commerce Small Business Services at <http://www.azcommerce.com/services/small-business-services/> Look for the resource guide and checklist.

California

Both the California state government and the California Secretary of State maintain a Business Portal with information useful to the new business owner.

For the Secretary of State Business section, go to www.sos.ca.gov/business/

Annual Reports

Corporations and LLCs are required to file a Statement of Information with the Secretary of State. Corporations are required to file annually and pay a fee of \$25. LLCs are required to file biennially and pay \$20. Fees and forms are due at the office of the Secretary of State no later than the end of the anniversary month of filing. That is, if your incorporation date was June 5th, your Statement of Information would be due no later than June 30th.

Generally, the required form will be sent out 2 to 3 months in advance of the due date. If you do not receive a form before the due date, you can find one on-line at the Secretary of State web site. Some entities may file online. Go to the Forms and Fees section of <http://www.sos.ca.gov/business/be/> and click on e-file Statement of Information or download the correct form.

Business Licenses and Permits

You are responsible for securing the necessary business licenses and permits for your new business. To help determine what is required, go to <http://www.business.ca.gov/StartaBusiness/RegisteringaBusiness/Locallicensesandpermits.aspx>. Licenses may be required at the state, city and / or county level. To find out county requirements, try the California State Association of Counties at <http://www.csac.counties.org/>.

California State Taxes

The Franchise Tax Board (FTB)

The FTB administers personal and corporate income and franchise taxes. Their number is 800 852 5711. The website is at www.ftb.ca.gov.

You will be required to pay a minimum FTB fee of \$800 per year for each company, corporation and limited partnership registered in California, regardless of whether it is domestic or foreign. Fees are submitted at different times, depending upon how you are taxed. S corporations and LLCs taxed as S corporations submit their fees on the back end of their tax year; that is, if your company was filed in July 2008, your FTB tax will be due by March 15, 2009. C corporations and LLCs taxed as C corporations submit their fees on the 15th day of the third month following the end of their tax years. If you are taxed as a partnership or sole proprietor, your fee will be due on the 15th day of the 4th month of the entity tax year; that is, if your single member LLC was filed in July 2008,

your fee will be due October 15, 2008. Remember: Partnerships / sole proprietorships are front loaded; corporations are back ended.

Form 3522 is used to submit FTB fees for partnership / sole member LLCs. For other entities, contact the FTB or speak with your CPA.

The State Board of Equalization (BOE)

The BOE issues seller's permits and collects state sales and use, fuel, alcohol, tobacco, and special taxes and fees. Their number is (800) 400-7115. Their website at www.boe.ca.gov lists a variety of information including tax rates.

If you are unsure whether or not you need to collect sales tax or pay use tax or know that you do need to collect or pay the tax, visit the site or call the BOE.

Business Personal Property Taxes

Business personal property taxes are handled by the BOE through the county assessor. You may find this resource helpful: <http://www.boe.ca.gov/proptaxes/pdf/pub29.pdf>.

The Employment Development Department (EDD)

The EDD issues employer account numbers (state EINs). It administers payroll taxes including Unemployment Insurance, Employment Training Tax, State Disability Insurance, and CA personal income tax withholding.

If you are an employer, you need to go to this site to get your state tax id and register your new hires. The site is at http://www.edd.ca.gov/Employer_Services.htm . Also, investigate Workers' Comp insurance.

Colorado

Entities

Colorado Department of State
1700 Broadway Suite 200
Denver CO 80290
Phone: (303) 894-2200 press 2
Fax: (303) 869-4864

Annual Report

All Corporations and LLCs must file an annual report within 90 days of the first day of the anniversary month; that is, within 90 days of the first day of the month in which the corporation was incorporated or the LLC was formed. If the report is filed online by the due date, the fee is \$10. If the report is filed by mail, the fee is substantially higher. A notification should be mailed out on the 1st day of the anniversary month.

If the report is not filed on time, the entity will become noncompliant. A second notice will be filed to the principal office of the company and to the Registered Agent. If the report is not filed within 60 days, the entity becomes delinquent.

To file online, go to

<http://www.sos.state.co.us/biz/FileDocSearchCriteria.do?transTyp=REPORT>

Licensing

Licensing information for the state of Colorado is maintained by the Office of Economic Development. You can search for requirements by going to <http://www.sos.state.co.us/pubs/BusinessAndLicensing/main.html> Click on Occupational License Database. If your profession or occupation requires a license or permit, you will need to file with the Department of Regulatory Agencies.

Be sure to check for business licensing requirements for your city or county.

Colorado State Taxes

If you have employees in your business, including yourself if your entity is taxed as a sub-chapter S, you must submit a form CR100. This form will be used to open state sales and use tax accounts and set up employment withholding and unemployment insurance accounts.

You must pay UI (unemployment insurance) if you have one or more employees being paid by your business. For more information on taxes, go to <https://www.colorado.gov/pacific/tax/contact-us-25>

Resources

Go to <https://www.sos.state.co.us/pubs/business/businessHome.html>

Connecticut

Entities

Mailing address:

Secretary of the State
ATTN: Business Services Division
P.O. Box 150470
Hartford, CT 06115-0470

PH: (860) 509-6200

Physical Address:

30 Trinity Street
Hartford, CT 06106

Hours: 8:30 a.m. to 4:30 p.m. Mon. – Fri.

Email: crd@ct.gov

Annual Reports

Corporations must file an Organization and First Annual Report within 30 days of holding their organizing meetings; then either annually or biannually thereafter according to the schedule set by the secretary. Reports are mailed to the corporation. Annual reports for LLCs are due on the anniversary of the filing of the entity's articles of organization.

Go to www.concord-sots.ct.gov. Fees are:

- Corporations \$150
- LLCs \$20
- LLPs \$20

Annual reports can be filed online.

If you have not received a form with a due date stamped on it, call the Commercial Recordings Division for more information at (860) 509-6002.

Licensing

Information for licenses, permits and registrations can be found at the Connecticut Licensing Info Center. To start go to www.ct-clic.com and look for the Trade/occupational licenses tab.

Connecticut State Taxes

In Connecticut, most products and services are subject to sales tax. To find out if your products and services are subject to this tax, contact the Connecticut Department of Revenue Services. There is a \$100 fee to apply for a Sales and Use Tax Permit, payable at the time of application.

To secure a state tax id, file Form REG-1. You can do this online at the Taxpayer Service Center at www.ct.gov/DRS and receive your id in 6-8 business days. A \$250 business entity tax is applied to S-corporations, LLCs, LPs and LLPs. Taxes for C corporations are calculated and will not be less than \$250.

You will need to file Form REG-1, if you are hiring employees in order to register for withholding state income tax.

http://www.ct.gov/drs/lib/drs/fillable_applications/reg-1.pdf

District of Columbia

Entities

Department of Consumer and Regulatory Affairs
1100 4th Street SW
Washington, DC 20024

Phone: (202) 442-4400

Fax: (202) 442-9445

Email: dcra@dc.gov

You can register your entity online. Go to www.dcra.dc.gov and follow the links under the Business tab.

Biennial Reports should be filed [online](#)

For profit corporations and LLCs must file a report every 2 years. First reports are due April 1st of the very next year from the year of registration. If your original file date is before April 15th, you will file your first report by April 15th of the same year. If your file date is after April 15th, you will file your first report by April 15th of the following year. Subsequent reports are every 2 years after the first report is filed. The fee is currently \$300. Late filings also incur an additional \$100 penalty plus interest.

LLCs must file a report by June 16th of the year following their formation and every 2 years afterwards. The fee is currently \$300. Late filings also incur an additional \$100 penalty plus interest.

Limited Partnerships must file an affirmation of business 3 years following the year the partnership is formed and every 3 years afterwards. The fee is currently \$300. Late filings also incur an additional \$100 penalty plus interest. Trade names are renewed every 2 years after registration. The fee is \$55.

Licensing

Most businesses are required to get a basic business license from the Department of Consumer and Regulatory Affairs. For a list of licenses and their fees go to www.dcra.dc.gov and look for Licensing and Permitting under the Business Tab. A general business license application is approximately \$295.

DC Taxes

To register your entity to pay Income and Franchise Tax, Sales and Use Tax, Personal Property Tax, Employee Withholding and Unemployment Compensation Tax, you will

need to complete and submit form FR-500, called a Combined Business Tax form. You can file this form online at the Taxpayer Service Center, operated by the DC Office of Tax and Revenue. http://app.cfo.dc.gov/services/tax/forms/tax_forms/pdf/fr-500.pdf

Resources

Go to the Business Resource Center at <https://dcra.dc.gov/service/small-business-programs>.

Delaware

Entities

Department of State
Division of Corporations
John G. Townsend Bldg.
401 Federal Street – Suite 4
Dover, DE 19901

(302) 739-3073 option 2

Annual Reports

A Delaware domestic corporation is required to file an Annual Report and pay a franchise tax by March 1st. An exempt domestic corporation does not need to pay the tax, but must file an Annual Report. The fee for corporations filing an annual report is \$50 plus taxes, both due at the time the Annual Report is filed. Taxes and Annual Reports are due no later than March 1st each year. The minimum tax is \$75; the maximum is \$180,000.00. Taxes of \$5,000 or more are paid in quarterly installments of estimated taxes.

Notifications of Franchise Taxes and Annual Reports are sent to Delaware Resident Agents in December of each year. Annual reports are filed online.

<http://corp.delaware.gov/paytaxes.shtml>

Foreign corporations are required to file Annual Reports by June 30th and pay \$125 filing fee. There will be a penalty of \$125 if not filed.

Domestic LLCs and partnerships (GP, LP) do not file Annual Reports but must pay an annual tax of \$300 due before June 1st.

Payment can be made online by credit or debit card.

Licensing

Delaware has a One Stop Business Registration and Licensing system. You will be able to register with the Division of Revenue, Division of Unemployment Insurance, and the Office of Workers Compensation. You will also be able to get a Delaware Business License through the Division of Revenue. Go to

<https://onestop.delaware.gov/osbrlpublic/>. For professional licenses, go to the Delaware Division of Professional Regulation at www.dpr.delaware.gov.

Delaware State Taxes

Register your business using One Stop at <https://onestop.delaware.gov/osbrlpublic/>.

(302) 302-739-3073 option 3

Fictitious Business Name

A fictitious business name or DBA must be filed in the Superior Court Prothonotary's office in the county in which you are doing business.

Florida

Department of State

Division of Corporations

Corporate Filings

P.O. Box 6327

Tallahassee, FL 32314

Email: corphelp@dos.myflorida.com

Phone: 850-245-6052

Entities

You can file entities online in Florida by going to <http://dos.myflorida.com/sunbiz/>.

Reports

Once your entity is set up, you will need to file an annual report between January 1st and May 1st every year following the year of formation. You can file your report online and request a certificate of status at the same time. A certificate of status will show that your entity is active and has paid all its fees for the current year.

When filing the report, you will be able to add, delete and change the names and addresses of the officers, directors, managers, managing members, or partners of the entity; change the address of the principle place of business; change the Registered Agent and Registered Office address; and change your Federal EIN if necessary.

The fees for on time filings are:

Corporation	\$150
Not For Profit	\$61.25
Limited Liability Company	\$138.75
Limited Partnership & LLLP	\$500

The late fee is \$400. Failure to file may result in administrative dissolution or the revocation of your entity's charter.

Licensing

Local business tax receipts (occupational licenses) are required and are issued by counties and cities. Check with your county tax collector or city clerk. Fees vary by location and type of business.

A state business or professional license is required for certain businesses. To find out if you need one, go to the Florida Department of Business and Professional Regulation or the Florida Department of Agriculture and Consumer Services.

Florida Department of Business and Professional Regulation, licensing:
<http://www.myfloridalicense.com/dbpr/> (850) 487- 1395

Florida Department of Agriculture and Consumer Services, licensing:
<http://www.freshfromflorida.com/>

Florida State Taxes

The Florida Department of Revenue (DOR) issues Certificates of Registration and monthly payment booklets to remit sales tax on products and some services. You can register free by going online to www.myflorida.com/dor

You must also file a new hire reporting form for every new employee – part-time or full-time. You also must file quarterly unemployment tax reports and make payments to the Department of Revenue. Go to <http://dor.myflorida.com/dor/childsupport/employer.html> 1-866-435-2763

Fictitious Business Names

Commonly known as a DBA (Doing Business As)

Any time you do business under a name that is not the legal name of the entity, you must file a fictitious business name and pay the \$50 fee. Go to <http://dos.myflorida.com/sunbiz/> (850) 245-6058.

Georgia

Entities

Georgia Secretary of State
Corporations Division
2 MLK, Jr. Dr. Suite 313
Floyd West Tower
Atlanta, GA 30334-1530

PH: 404-656-2817 website: <https://ecorp.sos.ga.gov/>

Publishing

All corporations must publish a notice of intent to incorporate in the newspaper which is the official legal organ of the county where the initial registered office of the corporation is to be located or in a newspaper of general circulations in such county and for which at least 60 percent of its subscriptions are paid. The notice of intent to incorporate and a \$40 publication fee should be forwarded directly to the newspaper no later than the next business day after filing articles of incorporation with the Secretary of State.

Annual Reports

Each limited liability company must file an annual registration with the Secretary of State <https://ecorp.sos.ga.gov/OneClickAR>. The fee is \$50.00. The initial registration is due between January 1 and April 1 of the year following the calendar year in which the limited liability company was formed. The annual registration should be filed online at <https://ecorp.sos.ga.gov/OneClickAR>. Changes to the LLC address and/or registered agent and registered office address throughout the year are made by filing another annual registration and paying the \$50 fee. An LLC that does not submit its annual registration is subject to administrative dissolution. There is a \$250 fee to reinstate an administratively dissolved LLC.

Licensing

The Professional Licensing Boards Division of the Secretary of State helps with administration support for the various professional licensing boards. Individual board contact information is listed on the website at <http://sos.ga.gov/index.php/?section=licensing>

Almost all businesses require a city or county license as well. To find out how to apply for a license, contact your local chamber of commerce. You can find information on the Georgia chamber of commerce website at www.gachamber.com or call 404-223-2264.

Some types of business will require a state license as well, so remember to ask when you contact your city or county.

Georgia State Taxes

You will need to register your business with the Georgia Department of Revenue if you must remit state taxes for your entity, if you sell products on which you must collect and remit sales taxes, and if you hire employees. For more information, go to <https://dor.georgia.gov/>

Resources

First Stop Business Guide at http://sos.ga.gov/index.php/corporations/first_stop_business_guide

Hawaii

Entities & Trade Names

Department of Commerce and Consumer Affairs

Business Registration Division

King Kalakaua Building
335 Merchant Street, Rm. 201
Honolulu, HI 96813

Phone: 808-586-2727

FAX: 808-586-2733

Email: breg@dcca.hawaii.gov

Your entity filing can be done online by using the Hawaii Business Express at <https://hbe.ehawaii.gov/BizEx/home.eb>

Annual Reports

Corporations and LLCs must file an annual report on the last day of the quarter in which they were formed; that is by March 31, June 30, September 30 or December 31. The fee is \$15 for domestic entities.

You can file your report online at <https://hbe.ehawaii.gov/annuals/#/>. You will need the file number located on the postcard mailed to you by the DCCA. For questions call the DCCA at (808) 586-2727.

Licensing

You can find information on the boards for professional and vocational licenses at www.hawaii.gov/dcca/areas/pvl.

To find out what other licenses and permits are required for your business, contact the Business Action Center at

1130 North Nimitz Highway
Second Level, Suite A-220
Honolulu, Hawaii 96817
Phone: (808) 586-2545
Fax: (808) 586-2544

You can also contact the BAC through the live chat icon on the Hawaii Business Express website.

Hawaii State Taxes

You can register for your Hawaii state tax id by filing Basic Business Form BB1. This form will register you for state use tax, employer's withholding and several special tax areas.

A copy of the form BB1 must be sent to the Department of Labor and Industrial Relations to obtain an unemployment insurance account number (DOL #).

The Department of Labor and Industrial Relations
830 Punchbowl St., #321
Honolulu, HI 96813
(808) 586-8844

Resources

Go to Hawaii Business Express at <https://hbe.ehawaii.gov/BizEx/home.eb>

Iowa

Entities

Secretary of State
Business Services
First Floor, Lucas Building
321 E. 12th St.
Des Moines, IA 50319

PH: (515) 281-5204
FAX: (515) 242-5953

Email: sos@sos.iowa.gov

Biennial Report

Profit Corporations – domestic and foreign - must each file a biennial report. Filings can be done online <https://sos.iowa.gov/file/br/login.aspx>. The fee online is \$30. The report is due before April 1st of the first even numbered year following the year of incorporation or qualification to do business in the state, and each even numbered year thereafter.

LLCs file a biennial report on odd numbered years.

Limited Partnerships file a biennial report on even numbered years.

Licensing

To see if you need a license for your business, go to the Business License Information Center in the Iowa Department of Economic Development. You will find information on business licensing at <http://www.iasourcelink.com/startup/registration-licenses-and-permits>

Iowa State Taxes

You can register for a tax permit covering several items on a single form, including sales tax, use tax, employer withholding tax, corporation tax and partnership tax. Business taxes are filed electronically through the eFile & Pay service.

<https://tax.iowa.gov/businesses>.

Idaho

Entities & Assumed Business Names

Idaho Secretary of State
450 N 4th Street
PO Box 83720
Boise, ID 83720-0080

PH: (208) 334-2301
FAX: (208) 334-2080

Annual Reports

Corporations and LLCs are required to file an annual report on the anniversary month of their incorporation / formation. There is no fee if the report is filed on time.

Limited Partnerships are not required to file. LLPs are required to file on the anniversary month of their formation.

You can file online at www.sos.idaho.gov in the Business Services section.

Licensing

Idaho does not have a state business license. Many businesses and professions require a license or permit. For information on licenses and permits, use the Idaho Small Business Solutions Business Wizard at www.idahobizhelp.org.

Idaho State Tax

You can file online for accounts for the following taxes using the Idaho Business Registration System available through the Idaho Business Portal at <https://tax.idaho.gov/i-1132.cfm>.

- Unemployment Tax
- Idaho Income Tax Withholding
- Sales Tax
- Use Tax
- Travel and Convention Tax
- Greater Boise Auditorium District Tax

Illinois

Business Services

Michael J. Howlett Bldg.
501 S. 2nd St., Rm 350
Springfield, IL 62756

PH: (217) 524-6961

Annual Reports

LLCs and Corporations must file annual reports in the month prior to their anniversary month of formation / incorporation.

http://www.cyberdriveillinois.com/departments/business_services/annual_reports/lc_instructions.html

LLCs can file online unless they:

- have been dissolved, either voluntarily or administratively, have been revoked or effected a voluntary withdrawal, or have expired;
- have more than eight managers or, if there are no managers or more than eight members;
- are foreign companies that have management vested in both managers and members;
- have had their registered agent vacate and have not appointed a new one;
- are authorized to establish series; or
- must execute the report using "layered signatures" or by power of attorney. All documents executed by power of attorney must be accompanied by a copy of the authorization.

An LLC can change its principal place of business and the names and addresses of its managers or, if it has no managers, its members through the filing of its annual report. It cannot change the name and address of its registered agent or the name, duration, purpose or management of the entity in this report. Separate filings must be done to affect these changes.

The fee to file an LLC annual report electronically will also include a \$50 expedited fee.

Corporations can file online unless they

- own property outside Illinois

- transact business outside Illinois
- have changed the authorized shares, issued shares, and/or paid in capital
- have maximum of six officers and /or six directors

A corporation cannot change its registered agent name or address via this report. The change must be made through a separate filing.

The fee to file a corporate annual report online will include a \$50 expedited processing fee.

The link to file online is

http://www.cyberdriveillinois.com/departments/business_services/annual_reports/corp_instructions.html

Licensing

For professional licensing go to the Department of Financial and Professional Regulation at www.idfpr.com.

Illinois State Taxes

You must register with the Illinois Department of Revenue when you conduct business in Illinois <https://www2.illinois.gov/rev/Businesses/Pages/default.aspx>.

Indiana

Entities

Secretary of State
Business Services Division
302 W. Washington St., Room E018
Indianapolis, IN 46204

PH: (317) 232-9768

Entity Annual Reports

For-profit entities must file a report every two years on the anniversary month of their formation <https://inbiz.in.gov/business-filings/business-entityreport>. Filing fees are \$30 – online filings are \$20.00.

Licensing

For information on professional licensing, go to the Indiana Professional Licensing Agency at www.in.gov/pla. Specific occupational license information can be found on www.in.gov and questions can be addressed to the State Information Center at www.in.gov/core/help.html. There is a live chat available on this website during business hours (Monday – Friday 7:00am – 5:00pm EST. Saturday – Sunday Closed.)

Indiana State Taxes

To register your business with the Indiana Department of Revenue, <https://www.in.gov/dor/3744.htm>.

If you transfer or sell tangible personal property, you will need a Retail Merchant Certificate. This certificate will be sent to you when you submit form BT-1.

When you register as an employer by submitting form BT-1, withholding tax returns will be sent to you.

To learn more about the sales and use tax, contact the Department of Revenue at (317) 233-4015 or www.in.gov/dor.

As an employer you may be required to pay unemployment insurance. To find out what your obligations are, contact the Department of Workforce Development at (317) 232-7436 or (800) 891-6499. All employers must obtain workers compensation insurance from a private carrier.

www.in.gov/dwd/2504.htm

Indiana assesses property tax on business assets. The assessment date is March 2st. To find out more, contact the Department of Local Government Finance, Assessment Division at 317-232-3773 or www.in.gov/dlgf.

Resources

Business Owner's Guide to State Government is available online at <http://www.in.gov/sos/business/2428.htm>.

Kansas

Entities

Kansas Secretary of State
Memorial Hall, 1st Floor
120 SW 10th Avenue
Topeka, KS 66612-1594

PH: (785) 296-4564

FAX: (785) 296-4570

Email: kssos@sos.ks.gov

Annual Reports

Annual reports for corporations, LLCs and LPs are due three and one-half months after the end of the entity's fiscal year (Usually December 31st). The filing fee is \$50. To file online or print a form to submit by mail, go to the Secretary of State website at <https://www.kansas.gov/annual-reports/index.do>.

Licensing

For information on licensing, contact your county or city chamber of commerce.

Kansas State Tax

You can register your entity for sales tax, use tax, withholding, and several other taxes here. <https://www.ksrevenue.org/business.html> .

Kentucky

Entities & Assumed Names

Office of the Secretary of State

Business Filings

700 Capital Avenue

P.O. Box 718

Frankfort, KY 40602

Phone: (502) 564-3490

FAX: (502) 564-5687

website: www.sos.ky.gov

Annual Reports

All corporations, LLCs, LPs, and LLLPs are required to file an annual report by June 30th. The fee for for-profit entities is \$15. You can file the annual report online. Go to the Secretary of State website at www.sos.ky.gov.

Licensing

Kentucky does not have a general license that applies to all businesses; however, it has approximately 400 state licenses that apply to specific business types. To determine which licenses your business requires, if any, go to the Start My Business page at OneStop.KY.gov using the link below.

<http://onestop.ky.gov/start/Pages/default.aspx> Expand “Operate My Business”. This resource has links to federal and local databases.

You will also need to search on local licensing requirements once you have determined your state requirements. Contact your city or county government to determine if you need a local license and need to pay an occupational tax.

Kentucky State Taxes

New business owners can file the Kentucky Tax Registration Application form 10A100 to register for employer’s withholding tax, sales and use tax, consumer use tax, corporation income tax, limited liability pass-through entity tax and several more. You can file online at: <http://onestop.ky.gov/start/Pages/statetax.aspx>

You will need to file a separate form for business property tax. Business property is assessed at its fair cash value on January 1st of each year. Property – real, tangible and intangible – must be registered with the property valuation administrator. For more information, contact the Kentucky Department of Revenue.

Resources

The Kentucky Cabinet for Economic Development is the primary state agency encouraging job creation, retention and business investment in Kentucky

details at <http://www.ced.ky.gov/>

Louisiana

Entities

Secretary of State
Commercial Division
P.O. Box 94125
Baton Rouge, LA 70804-9125

8585 Archives Ave.
Baton Rouge, LA 70809

PH: (225) 925-4704
FAX: (225) 932-5314

Annual Report

You should create an account with <https://geauxbiz.sos.la.gov/> Annual reports for entities are due on the anniversary date of incorporation/ formation. To file an annual report, Sign into geauxBIZ <https://geauxbiz.sos.la.gov/> and click Getting Started /Select File an amendment, such as an annual report, with the Louisiana Secretary of State, and then click Next.

Licensing

To receive a customized checklist of the local and state agencies you should contact regarding licenses for your business, go to GeauxBiz.com. You will find a link on the Secretary of State website at www.sos.louisiana.gov under the Business Services.

Louisiana State Taxes

You can register with the Louisiana Department of Revenue for your Louisiana revenue account number online at www.revenue.louisiana.gov.

If you are an employer with employees working in Louisiana, you will need to register for employer withholding tax.

You must apply for a sales tax certificate if you are a seller or lessor. You qualify as a seller or lessor if you lease, rent, or sell tangible personal property in the state, furnish services in the state that are taxable under the statute, hold property in the state for resale, maintain a business location in the state, operate in the state through full-time or part-time resident or nonresident salesmen or agents, maintain an inventory in the state of tangible personal property for lease or rental, or deliver in a vehicle owned or operated by the seller.

Business personal property is assessed and taxed in Louisiana. The assessor may use self-assessing forms (LAT). These forms must be returned within 45 days of receipt or by April 1st, whichever is later.

Massachusetts

Entities

Secretary of the Commonwealth, Corporations Division
One Ashburton Place, 17th floor
Boston, MA 02108-1512

PH: (617) 727-9640

FAX: (617) 742-4538

Email: corpinfo@sec.state.ma.us

Alerts

There are fraudulent attempts to bill you for services you may not need. The state maintains a list of ALERTS on this page <http://www.sec.state.ma.us/cor/coridx.htm>.

Annual Report

Massachusetts entities must file annual reports online here
https://corp.sec.state.ma.us/corp/loginsystem/login_form.asp?FilingMethod=I.

The filing date for an LLC is its anniversary date.

Licensing

The state maintains a web page with details of licensing requirements. Go to <https://www.mass.gov/topics/professional-licenses-permits>. You should also check with your local city or county government.

Massachusetts State Taxes

New businesses must Register with the Department of Revenue. Go to <https://www.mass.gov/topics/business>. Select "Register Your Business with MassTaxConnect".

Maryland

Entities

SDAT Corporate Charter Division
301 W. Preston St., 8th Floor
Baltimore, MD 21201-2395

PH: (410) 767-1184 or 888-246-5941 (outside the Baltimore Metro area)

FAX: (410) 333-7097

Annual Report

Registration

The simplest and easiest method to file both the Annual Report and Personal Property Tax Return is through [Maryland Business Express \(MBE\)](#),

Corporations, LLCs and LPs must file annual reports in conjunction with their personal property returns using Form 1. The fee is \$300. Forms are available at the Maryland Department of Assessments & Taxation website at <https://dat.maryland.gov/Pages/sdatforms.aspx>. The form is due April 15th.

Department of Assessments & Taxation
Personal Property Division
301 West Preston Street, Room 801
Baltimore, Maryland 21201-2395
410-767-1184
1-888-246-5941 Toll Free in Maryland

Licensing

Search the business license information system for state business and occupational license information. Go to www.dlr.state.md.us.

For a Maryland business license, use this site <https://businessexpress.maryland.gov/start/licenses-and-permits>.

Maryland State Taxes

Comptroller web page. <https://www.marylandtaxes.gov/business/index.php#>

To discover which taxes your business is liable to pay, complete the Maryland Combined Registration Application. The application can be submitted online from the Comptroller's website at <https://interactive.marylandtaxes.com/webapps/comptrollercra/entrance.asp>.

Resources

Maryland Checklist for New Businesses at

<http://dat.maryland.gov/businesses/Pages/Maryland-Checklist-for-New-Businesses.aspx>

Maine

Entities

Bureau of Corporations, Elections and Commissions

Julie Flynn, Deputy Secretary of State

101 State House Station
Augusta, ME 04333-0101

PH: (207) 624-7736

FAX: (207) 287-5428

Annual Report

All corporations, LLCs and LPs must file an annual report by June 1st in order to retain their good standing. Reports can be filed online by going to the Secretary of State website at https://www10.informe.org/aro/index_on.html. The fee for domestic entities is \$85; the fee for foreign entities is \$150.

Licensing

General business licenses are available at the city level. Call your local town government offices or go to www.maine.gov/local. Certain businesses need additional permits and licenses. For these, go to www.maine.gov/portal/business/licensing.html.

Maine State Taxes

To register for sales and use taxes, payroll and withholding taxes, go to the Maine Department of Administrative and Financial Services at www.maine.gov/online/suwtaxreg/ if you are a new business owner, or www.maine.gov/revenue/netfile/gateway2.htm.

Also go to the Maine Department of Administrative and Financial Services website to see whether or not you must pay business personal property tax.

If you are an employer, go to the Department of Labor to determine if you are required to make unemployment contributions. If you are, you can register at <https://www.maine.gov/labor/unemployment/index.html>

Resources

Go to www.maine.gov, click on the Business tab and look for Starting a Business.

Michigan

Entities

Corporations, Securities & Commercial Licensing

Corporations Division

PO Box 30054

Lansing, MI 48909

PH: (517) 241-6470

FAX: (517) 241-0538

Email: CorpsMail@michigan.gov

Annual Statement and Report

Corporations must file a report annually by May 15th beginning the year following incorporation. The fee is \$25.00. A penalty of \$10 a month not to exceed \$50 is assessed for late filing. Online filing is available 90 days prior to the due date at www.michigan.gov/fileonline.

LLCs must file a statement annually by February 15th. If the LLC is formed or qualifies to do business in Michigan after September 30th, it does not need to file on the next February 15th. Professional LLCs must file a combined Annual Statement and Report to certify that each member and manager is licensed in at least one of the services offered by the PLLC. The fee for an LLC is \$25. The fee for a PLLC is \$75. There is a late filing penalty of \$50. Reports can be filed online at www.michigan.gov/fileonline. Forms with fees can be mailed to PO Box 30768 Lansing MI 48909.

Limited partnerships are not required to file annual reports.

Licensing

Not every business in Michigan needs a license. Start your search at <http://www.michigan.gov/lara/0,4601,7-154-61343-146078--,00.html> or by calling 517-241-9221

You can also go to Michigan Business One Stop at <https://www.michigan.gov/som/0,4669,7-192-29943---,00.html>.

Michigan State Taxes

New business owners can sign up to register for sales tax, use tax, withholding, Michigan business tax and Unemployment insurance taxes here <https://www.michigan.gov/taxes/0,4676,7-238-43519---,00.html>.

If you are an employer, you should contact The Department of Labor and Economic Opportunity to sign up for an Unemployment Insurance Agency account and pay unemployment insurance taxes. <https://www.michigan.gov/leo/0,5863,7-336-94270---,00.html>.

Some cities have additional taxes. Check with your city Treasurer's office.

You can also go to Michigan Business One Stop at <https://www.michigan.gov/som/0,4669,7-192-29943---,00.html>.

Before registering, you may want to go through the FAQs at http://www.michigan.gov/taxes/0,1607,7-238-43519_43521-154420--,00.html.

Minnesota

Entities

Office of the Secretary of State
Business Services
Retirement Systems of Minnesota Building
60 Empire Drive, Suite 100
St Paul, MN 55103

PH: (651) 296-2803

FAX: (651) 297-7067

Email: business.services@state.mn.us

Create an Online Account

<https://mblsportal.sos.state.mn.us/Account/Register>

Annual Report

Annual renewals for corporations, LLCs and LPs must be filed by December 31st. Filings can be done online. <https://mblsportal.sos.state.mn.us/>

Licensing

You can find information on business and professional licenses at the License Minnesota site at <http://mn.gov/elicense/>.

Minnesota State Taxes

Your business will need a Minnesota tax identification number if you need to file information returns for income tax purposes, have employees, makes taxable sales or must pay use tax. Register for a tax ID at the Minnesota Department of Revenue website at <https://www.revenue.state.mn.us/>

All business organizations other than sole proprietorships and single member LLCs must register with the Department of Employment and Economic Development. You can register online at www.uimn.org. Do not register for an unemployment insurance employer account number until you have paid wages.

Missouri

Entities

Main web page <https://openforbiz.mo.gov/>

Email: corporations@sos.mo.gov

Create an online account with the state

<https://bsd.sos.mo.gov/Account/AccountSetup.aspx?lobID=1>

Frequently Asked Questions

<https://www.sos.mo.gov/business/faqs.asp>

Annual Report

All corporations and LLCs must file an annual registration report online on their anniversary month. <https://openforbiz.mo.gov/permits>

Licensing

You may be required to obtain state licenses or permits for your business <https://openforbiz.mo.gov/permits> For professional registrations, go to the Missouri Division of Professional Registration at www.pr.mo.gov.

For city and county licenses and permit, go to <https://missouribusiness.net/article/licenses-registration-checklist/> .

Missouri State Taxes

You can register for several taxes at once using the Online Business Registration website sponsored by both the Missouri Department of Revenue and the Department of Labor and Industrial Relations. The website is <https://openforbiz.mo.gov/taxes>

Resources

Missouri Business Portal at <http://www.sos.mo.gov/business/corporations>

Mississippi

Entities

Office of the Mississippi Secretary of State

Business Services
125 S. Congress St.
Jackson, MS 39201

Phone (601) 359-1633

Notice of fraudulent activity

<https://www.sos.ms.gov/Pages/default.aspx>

Please do not open or click on any links in an e-mail with the domain "sos.state.ms.us".

As a reminder, for domestic LLC owners, the annual report filing is FREE and our Business Services Division is here to help customers with this free filing. Annual reports are due by April 15th of each year and the Secretary of State's Office sends numerous emails and letter correspondences to remind our Mississippi LLCs of their filing deadlines and responsibilities.

Annual Report

Corporations and LLCs are required to file an annual report online <https://www.sos.ms.gov/BusinessServices/Pages/Annual-Reports.aspx> The deadline is April 15th.

Licensing

To find information on business and professional licenses, go to <http://www.ms.gov/content/Pages/Business.aspx> and click on Working in Mississippi.

Mississippi State Taxes

You should register with the Mississippi State Tax Commission for income and franchise tax, withholding, sales and use tax and other general business taxes. You can download a registration form at <https://www.dor.ms.gov/Business/Pages/default.aspx>.

You can register for unemployment insurance payments at the Mississippi Department of Employment Security. The website is www.mdes.ms.gov.

Resources

Go to <http://www.sos.ms.gov/BusinessServices/Pages/default.aspx> .

Montana

Entities

Montana Secretary of State
Business Services
P.O. Box 202801
Helena, MT 59620-2801

Email: sosbusiness@mt.gov

Annual Report

Annual reports are required for corporations and LLCs, due by April 15th. The filing fee is \$15 with a \$15 penalty for late filing. <https://sosmt.gov/> (406) 444-5522

PH: (406) 444-5522

Licensing

To research your licensing requirements, go to <https://mtrevenue.gov/online-services/estop-business-licenses/>

Montana State Taxes

C Corporations / S Corporations at <https://mtrevenue.gov/taxes/corporate-income-tax/>

Pass through companies (LLCs) <https://mtrevenue.gov/taxes/pass-through-entities/disregarded-entities/>

General Tax Information <http://revenue.mt.gov/>.

Nebraska

Entities

Secretary of State

Business Services

State Capitol, 1445 K St., Rm 1301

Lincoln, NE 68508

Corporate

PO Box 94608

Lincoln, NE 68509-4608

PH: (402) 471-4079

FAX: (402) 471-3666

Publishing

Notice of organization, amendment, statement of intent to dissolve must be published three successive weeks in some legal newspaper of general circulation near the registered office of the LLC.

Annual Reports

Must be filed online using the links shown here

<https://www.nebraska.gov/business/business-taxes/>.

All corporations must file biennial occupation tax reports in even number years, and all limited liability companies must file biennial reports in odd number years. The report is mailed to the registered agent on record as of Jan. 1 of the reporting year. The corporate occupation tax report is due March 1 and delinquent April 15 of the reporting year. The limited liability company biennial report is due April 1 and delinquent June 2 of the reporting year.

Failure to pay the tax or fee and submit the report as required by law will result in administrative dissolution. Nebraska law provides that an entity that is administratively dissolved continues its corporate existence but may not carry on any business, except business necessary to wind up and liquidate its business and affairs. Further, the entity may lose its limited liability status and name. The entity would no longer be in good standing and would not be able to obtain a certificate of good standing. Should the corporation wish to continue business, it must reinstate by filing an application for reinstatement and pay all delinquent occupation taxes

with interest, plus a \$30.00 application fee. A limited liability company must pay all delinquent fees, plus a \$115.00 application fee, to reinstate.

Licensing

<https://www.nebraska.gov/business/business-licensing/>

Nebraska State Taxes

You must review <https://www.nebraska.gov/business/business-taxes/> for details.

Nevada

Entities

Secretary of State
Commercial Recordings Division
202 North Carson Street

Carson City, NV 89701

Phone: (775) 684-5708

Fax: (775) 684-5725

Email: sosmail@sos.nv.gov

Initial and Annual Lists

You must register for an online account to maintain your business registration, go to <https://www.nvsilverflume.gov/home>

All entities filed with the Nevada Secretary of State must file an Initial List by the last day of the month following the month the entity was filed.

For example, if the articles of organization for your LLC were filed on May 5, 2017; then your initial list would be due no later than June 30, 2017.

Annual lists are due no later than the last day of the month in which the entity was filed. In our example above, the annual list would be due no later than May 31st each year.

The filing fee for all entities is \$150. A \$75 penalty applies to all late filings. A business license renewal is also required at the same time the annual list is filed. The fee is \$200 for LLCs and \$500 for corporations.

An entity is placed in DEFAULT status if the initial or annual filing is not received on time. Paying the fee and penalty returns the entity to ACTIVE status. If the annual list is not filed two years in a row, the state will revoke the entity's charter and change the entity status to REVOKED.

Revoked entities can be reinstated if all fees and penalties are paid; however, if the name is no longer available, a new name will need to be chosen.

Licensing

Virtually all entities in Nevada need a state business license, available through the Secretary of State at <https://www.nvsilverflume.gov/startBusiness> in the Business Portal. It is a **class C felony** to file your annual list without having a state business license unless your entity is exempt. The fee for a license is \$200. Nevada cities and counties also require business licenses. Contact your local city or county government for information. Home-based businesses must file additional paperwork.

Nevada State Taxes

You should register a new business on the Nevada Department of Revenue site at www.tax.state.nv.us. You will be able to register for sales and use tax, business personal property and employee withholding on the same registration.

New Hampshire

Entities

State House Annex Room 317
25 Capitol Street, 3rd Floor
Concord, NH 03301

Mailing:

Corporation Division
N.H. Department of State
107 N Main St.
Concord, NH 03301-4989

PH: (603) 271-3246

Email: corporate@sos.nh.gov

Annual Reports

For-profit Corporations and LLCs must file annual reports in New Hampshire by April 1st. Filings can be done online <https://quickstart.sos.nh.gov/online/Account/LandingPage>.

Licensing

For business license information, go to <https://www.revenue.nh.gov/faq/new-business-tax.htm>.

For local licenses, contact your city or town Clerk's Office.

New Hampshire Taxes

See Licensing for business tax permits. There are no sales and use taxes or business personal property taxes. There is a Business Profits Tax and Business Enterprise Tax.

New employees must be reported to the NH Department of Employment Security. For more information, please go to <http://www.nhes.nh.gov/forms/employers.htm>. New Hire Reports can be filed online. For more information call (603) 229-3311 or 1 (800) 852-3400. Wages and taxes reports must be filed quarterly, and an Employer Status Report must also be filed.

New Jersey

Entities

NJ Division of Revenue
Business Services
33 West State St 5th Fl
Trenton, NJ 08608

NJ Division of Revenue
Business Services
PO Box 450
Trenton, NJ 08646-0303

PH: 609.292.9292
FAX: 609.984.6851

Annual Report

All for-profit and not-for-profit corporations, LLCs, LPs and LLPs must file an annual report online in their anniversary month, following their year of formation. The fee is \$50 for for-profit entities, \$25 for not-for-profits. The registered agent and registered business office may be changed as part of the annual report for an extra \$25 fee.

You can file your annual report and change a business's registered agent/office, reinstate a business, and close a business online at <https://www.njportal.com/DOR/AnnualReports/Business?sessionType=AnnualReport> . You should sign up for automatic reminders download the App here <http://getgov2go.com/>

Licenses

For information on licenses, permits and certification, go to <https://www.nj.gov/njbusiness/licenses/>. See the New Jersey License and Certification Guide <https://www.nj.gov/njbusiness/licenses/guide.shtml>.

New Jersey State Taxes

All businesses in New Jersey must file form NJ-REG to register for taxes in the state **WITHIN 60 days of entity formation**. You can file online at <https://www.njportal.com/DOR/BusinessRegistration/> .

Once you have registered, your business will receive forms, returns, instructions, certificates and other information required for on-going compliance with New Jersey State taxes. Many of the filings for the business will be able to be completed online.

Workforce

If you have employees, you must carry workers' compensation insurance or be approved to self-insure. See the Department of Labor and Workforce Development online at <http://www.nj.gov/njbusiness/workforce/>

New Mexico

Entities

Office of the New Mexico Secretary of State
Corporations Bureau
325 Don Gaspar, Suite 300
Santa Fe, NM 87501

PH: (800) 477-3632 or (505) 827-4508

FAX: (505) 827-4387

Email: SONM.Corporations@state.nm.us

First and Annual Report

Please review this State Video for instructions

<https://portal.sos.state.nm.us/BFS/online/Public/AnnualReportVideo>

You **MUST** create an account with **Corporations and Business Services**

<https://portal.sos.state.nm.us/BFS/online/Registration>

LLCs

Are not required to file annual reports, however you are encouraged to create an account <https://portal.sos.state.nm.us/BFS/online/Registration>.

Corporations

The First Profit or Nonprofit Corporate Report is required to be filed **within thirty days** after the date on which its certificate of incorporation or its certificate of authority, as the case may be, is issued by the commission, and thereafter biennially for profit corporations and annually for nonprofit corporations. The taxable year-end shall be stated on this report. If no taxable year-end is stated, the commission will set the corporation up on a 12/31-year end.

After the filing of the First Report by a profit corporation, the **Biennial Profit Corporate Report** will be filed on or before the fifteenth day of the third month following the end of its financial/taxable year-end, which may be a fiscal year-end or a calendar year-end. A Biennial Profit Corporate Report is required every other year depending on the last digit of the NMPRC number.

If the corporation has a last digit that is even, then they file a Biennial Profit Corporate Report for the even taxable year-ends.

The opposite will apply to the odd last digit NMPRC number corporations, as they will file for the odd taxable year-ends.

If a corporation fails to file the required report within the time prescribed for any reporting period, a civil penalty of \$200 will be incurred in addition to the fee for filing the report.

Sixty days after written notice of failure to file a report has been mailed, the corporation shall have its certificate of incorporation/authority canceled.

Licensing

For licenses see the New Mexico Regulation and Licensing Department at www.rld.state.nm.us.

New Mexico State Taxes

You can file your business for gross receipts, compensating, withholding, workers' compensation and special taxes on the State of New Mexico Taxation and Revenue website at <http://tax.newmexico.gov/> .

For Business Personal Property contact your county assessor's office.

New York

Entities

New York State Department of State
Division of Corporations, State Records,
and Uniform Commercial Code

99 Washington Avenue, 6th Floor
Albany, NY 12231

PH: (518) 473-2492

Fax: (518) 474-1418

Registration

Your business [must register with the Tax Department](#) before conducting business in New York State.

Biennial Reports

Both corporations and LLCs must file biennial (that is, every 2 years), reports with the Department of State, Division of Corporations in their anniversary month of filing.

You can file online at

https://appext20.dos.ny.gov/corp_ebiennial_public/corp_app.e_biennial.main_page

Registered LLPs, domestic and foreign, must file an LLP Statement within 60 days prior to the fifth anniversary of the effective date of their registration, and every 5 years thereafter.

Since service of process in New York is usually served on the Secretary of State as agent for the corporation, LLC or LLP, it is important to do the biennial filings to keep company information up to date. The appropriate forms are mailed one to two months prior to the due date to the address for service of process.

Filing fee for business corporations and LLCs is \$9 each. The filing fee for RLLPs \$20 and \$50 for NYRLLPs.

For forms to file amendments or file reports late, contact the Statement Unit of the New York State Department of State's Division of Corporations, One Commerce Plaza, 99 Washington Avenue, Albany, NY 12231-0002. You may also contact the Statement Unit by fax at (518) 486-4680, by E-mail to corporations@dos.state.ny.us or by calling (518) 473-6385 or online https://www.dos.ny.gov/corps/bus_entity_search.html

Licenses

For licensing information, go to the Department of State, Division of Licensing Services at <https://www.businessexpress.ny.gov/>

New York State Taxes

To register a new business, https://www.tax.ny.gov/bus/multi/register_license.htm go to <http://www.tax.ny.gov/>. Information covers registering with the Department of Labor if you have employees, registering to collect sales tax, and registering for miscellaneous taxes.

New York State Tax Guide

New York City

businesses are also subject to [New York City business income and excise taxes](#).

Buying a Business

If you are [buying a business](#), you need to register the business. You should also check with the Tax Department to ensure that you will not be liable for the previous owner's tax debts.

LLC/LLP State Tax forms

The state of New York promptly sends out the required state tax form. Your state issued taxpayer ID has been issued and is located at the top of the form. You will want to note this number in your permanent records.

This form is due 15 days from the date on the top of the letter.

Instructions

Part 1:

Fill in your business mailing address, business physical address and phone number. These addresses may be outside of the State of New York.

Part 2:

If you are not electing to be taxed as an S-Corp or a C-Corp and do not have any partners listed on this entity, you will check Sole proprietor; or Partnership if you do have partners. If you are electing to be taxed as an S-Corp or a C-Corp, you will check Corporation.

You will check YES for Single Member if you are the only owner. However, you will check NO if there is more than one owner of this entity.

Part 3:

Fill in your Federal EIN.

Check the box if you ARE a single member disregarded entity if you are not taxed as an S-Corp or C-Corp and your entity has only one owner. Write the legal name of the owner of the LLC and the EIN on the last line.

Part 4:

Find your NAICS code for the closest business activity you can find in the book they sent you and fill it in. If they do not send you a book you can Google NAICS to find your business activity code.

Part 5:

List your name if you are the owner of your entity. Your title is Member. List your SS#, home address, and phone number. Sign your signature if you are the owner of your entity, use the title Member and date the form.

Part 6:

Only applies if you had a previous entity that will go out of business as a result of setting up this entity.

Part 7:

Check the appropriate box. The LLC is NOT a successor to any prior business entity

Part 8:

Only applies if you had a previous entity that was replaced by this new entity.

Be sure to preview the form for accuracy prior to sending it in.

https://www.tax.ny.gov/pdf/publications/multi/pub20.pdf?_ga=1.6423602.1869875226.1462212111

North Carolina

Entities

Department of the Secretary of State
2 South Salisbury Street
Raleigh, NC 27601-2903

PO Box 29622

Raleigh, NC 27626-0622

PH: (919) 807-2225
FAX: (919) 807-2039

Annual Report

To file online go to

https://www.sosnc.gov/online_services/search/by_title/_Annual_Report

Business corporation annual reports are due the same date as income and franchise tax returns; i.e. by the 15th day of the third month following the close of the fiscal year. To file online, please go to <https://www.sosnc.gov/?id=>.

LLCs must file annual reports each year they are in existence on April 15th. The due date is April 15th.

Licensing

For information on business licenses and permits, go to

<https://www.nccommerce.com/business/start-business-north-carolina>.

North Carolina State Taxes

For information on registering for state taxes, go to

<https://www.nc.gov/services/starting-business-nc/business-taxes>

See your county for business personal property taxes.

Resources

North Carolina Department of Commerce <https://www.nccommerce.com/business/>.

North Dakota

Entities

Secretary of State
State of North Dakota
600 E Boulevard Ave Dept 108
Bismarck, ND 58505-0500

PH: (701) 328-4284
Toll Free: (800) 352-0867 (in ND only)
Fax: (701) 328-2992
Email: sosbir@nd.gov

Annual Report

<https://firststop.sos.nd.gov/>

Domestic business corporations must file annual reports by August 1st, starting with the year following incorporation.

LLC annual reports are due by November 15th, starting with the year following registration. The fee is \$50, with a penalty of \$50 for late filing.

Licensing

For information on licensing, go to <http://www.nd.gov/businessreg/license/index.html>. Remember to check with your city or county as well.

North Dakota State Taxes

For information on sales and use tax and employee withholding, go to <https://www.nd.gov/tax/user/businesses/overview>.

For other tax information go to <http://www.nd.gov/tax>. North Dakota exempts all personal property from property taxation except that of certain oil and gas refineries and utilities.

Ohio

Entities

Ohio Secretary of State
Business Services Division
Walk-in Client Service Center
180 E Broad Street, Suite 103
Columbus, OH 43215
Phone (614) 466-2655

Business Services

<https://www.sos.state.oh.us/businesses/>

Biennial Report

LLCs are perpetual and not required to file Secretary of state renewals. Professional Corporations and Limited Liability Partnerships must file biennial reports. Professional Corporations must file within 30 days after the end of June on even-numbered years. LLPs must file between April 1st and July 1st on odd-numbered years. The fee is \$25.

Licensing

For information on licensing, go to <http://business.ohio.gov/licensing/> and search under Licenses and Permits.

Remember to check with your city and county as well.

Ohio State Taxes

You should register for your Ohio state taxes online at the Ohio Business Gateway. Go to www.tax.ohio.gov and select Online Services.

Oklahoma

Entities

Oklahoma Secretary of State
Business Filings Department
421 N.W. 13th Suite 210
Oklahoma City, OK 73103

PH: (405) 522 2520
FAX: (405) 521-3771
EMAIL: webmaster@sos.ok.gov

Filings

Contact the Secretary of State Business Filings Department for information online at <https://www.sos.ok.gov/business/default.aspx>

Annual Report

You should register with the Secretary of State <https://www.sos.ok.gov/sosSecurity/Default.aspx?ReturnUrl=https://www.sos.ok.gov/client/Default.aspx>

A foreign corporation may have to file an annual certificate.

An LLC is required to file an annual certificate by the anniversary date of its formation. If you do not obtain the Annual certificate, after 3 years of non-compliance an LLC is terminated and cannot be reinstated.

Licenses

For information on statewide licensing and permits, go to http://www.ok.gov/section.php?sec_id=2

For city licenses, contact your city town hall.

Oklahoma State Taxes

Please review your Oklahoma state Tax requirements with your Accountant. You should register your business with the Oklahoma Tax Commission online at <https://www.ok.gov/tax/>. For unemployment insurance regulations, go to http://www.ok.gov/oesc_web/ and select Businesses.

Oregon

Entities

Corporation Division

Public Service Building

255 Capitol St. NE, Suite 151

Salem, OR 97310-1327

PH: (503) 986-2200

FAX: (503) 378-4381

Filings

<https://sos.oregon.gov/business/Pages/register.aspx>

Annual Report

You must register with the Secretary of State and file your annual renewal here <https://secure.sos.state.or.us/cbrbr/renewal.action#stay>

The annual report is due on the first anniversary date of a corporation, limited liability company, limited liability partnership, or limited partnership. The annual report form is mailed to the designated mailing address of the entity approximately 45 days prior to the due date.

Licenses

To research state licenses, permits and registrations, go to <http://licenseinfo.oregon.gov/>.

Oregon State Taxes

For information about your tax obligations, contact the Oregon Department of Revenue online <https://www.oregon.gov/DOR/programs/businesses/Pages/default.aspx> or by phone at 503-378-4988 or 1-800-356-4222.

For information on business personal property tax, contact your county assessor's office.

For information on employer withholding, go to the Oregon Department of Revenue <https://www.oregon.gov/DOR/programs/businesses/Pages/payroll-withholding.aspx>.

Pennsylvania

Entities

Department of State

Bureau of Corporations and Charitable Organizations

206 North Office Building, 401 North Street

Harrisburg, PA 17120

PH: (717) 787-1057

FAX: (717) 783-2244

EMAIL: RA-CORPS@pa.gov

Filings

You must register with the State of Pennsylvania <https://www.corporations.pa.gov/>

Scam Alert

The Bureau of Corporations and Charitable Organizations has learned that many new businesses are receiving a [mailing \(PDF\)](#) intended to deceive and defraud them. Visit our [Scams](#) page for more information.

Annual Reports

limited liability companies do not require annual reports.

Pennsylvania requires annual filings for all limited liability partnerships, domestic and foreign, as well as restricted professional limited liability companies, domestic and foreign. Nonprofit corporations are also required to file annual reports if there has been a change in corporate officers during the preceding calendar year.

Licensing

For professional and occupational licenses, go to the Pennsylvania Department of State, Bureau of Professional and Occupational Affairs at <http://www.dos.state.pa.us/bpoa/cwp/view.asp?a=1104&Q=432596> or call (717) 787-8503.

Contact your city or county for local licensing requirements.

Pennsylvania State Taxes

You can reach the Pennsylvania Department of Revenue at www.revenue.state.pa.us. To register a new business with the Departments of Labor & Industry and Revenue, use Online PA-100 available through <http://www.pa100.state.pa.us/>.

Corporations or LLCs wishing to be taxed as S-corporations in Pennsylvania must Annually complete

<https://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/Partnerships-S-Corps-LLCs/Pages/default.aspx> in addition to filing form 2553 with the IRS.

Resources

<http://www.pabizonline.com/Pages/default.aspx>

Rhode Island and Providence Plantations

Entities

Secretary of State

Corporations Division

148 W. River Street

Providence, RI 02904-2615

PH: (401) 222-3040

FAX: (401) 222-1309

Email: corporations@sos.ri.gov

Annual Report

You will need to use the North American Industry Classification System [NAICS codes](#) to categorize your business activity.

May be filed online <http://sos.ri.gov/divisions/Business-Portal/Annual-Reports>

For-profit corporation annual reports must be filed between January 1st and March 1st.

LLC annual reports must be filed between September 1st and November 1st.

Forms for filing can be found on the Secretary of State website. You can also file online at <http://www.sec.state.ri.us/corps/file-annual-reports-online>.

Licensing

For licenses go to <https://dbr.ri.gov/licenses/> and review license types .

For local licenses, contact your city or county.

Rhode Island State Taxes

New businesses must register with the Rhode Island Division of Taxation <https://www.ri.gov/taxation/business/signup/>.

South Carolina

<https://dor.sc.gov/>

Registration

You must register an account with the South Carolina Secretary of State
<https://businessfilings.sc.gov/BusinessFiling/Account/Register>

Filings

<https://sos.sc.gov/online-filings/business-entities/file-and-search-online>

Annual Reports

The Secretary of state does not require separate annual renewals for LLCs or for-profit corporations. Any needed information is collected as part of the annual tax return.

If you wish to make changes to your entity, by using the Business Entities Online system, users may file online to create business entities and make changes to their existing entities, search existing entities and registered agent information, and obtain certified copies of corporate documents and certificates of existence.

<https://sos.sc.gov/online-filings>

Licenses

You can file for new business licenses, permits and registrations on the SC Business One Stop website at www.scbos.com.

South Carolina State Taxes

You must register at the <https://dor.sc.gov/tax/registration> or go to the South Carolina Department of Revenue website at <https://dor.sc.gov/>.

The business personal property tax is filed annually with the Department of Revenue. For more information go to <https://dor.sc.gov/tax/property>.

South Dakota

<https://sdsos.gov/>

Entities

Secretary of State

Capitol Building

500 E Capitol Ave, Ste. 204

Pierre, SD 57501-5070

PH: (605) 773-3537

FAX: (605) 773-6580

Email: sdsos@state.sd.us

Business Services

Check here first <https://sosenterprise.sd.gov/BusinessServices/Default.aspx>

Annual Reports

Annual reports for Corporations, LLCs and LLPs are due on the anniversary month in which the entity was originally filed. Go to

<https://sosenterprise.sd.gov/BusinessServices/Business/AnnualReportInstr.aspx>.

Licenses

For licensing information go to <https://sdreadytowork.com/build-your-business/start-your-business/>. Select Licensing Downloads.

South Dakota State Taxes

Information regarding Taxes <https://dor.sd.gov/businesses/taxes/Division>.

Resources

Build Your Business at www.sdreadytowork.com

Tennessee

<https://www.tn.gov/>

Entities

<https://www.tn.gov/revenue/e-file-and-pay/register-a-business-online.html>

Division of Business Services

Attn: Business Filings and Information

312 Rosa L. Parks Avenue

Snodgrass Tower, 6th Floor

Nashville, TN 37243-1102

PH: 615-741-2286

Email: TNSOS.CORPINFO@tn.gov

Annual Reports

<https://tnbear.tn.gov/Ecommerce/AnnualReportInstr.aspx>

Annual reports are due the first day of the fourth month following the close of the company's fiscal year and can be filed as early as the first day following the close of the company's fiscal year end. If your entity has a December 31st year end, your report must be filed by April 1st and can be filed as early as January 1st. Filings can be done online on the Secretary of State website.

Licensing

You can search the <https://www.tn.gov/business/licenses-permits.html>. In many cities the local privilege tax takes the form of a business license. Be sure to call your local municipal or county clerk for information.

Tennessee State Taxes

You can register your business with the Tennessee Department of Revenue online at:

<https://www.tn.gov/revenue/taxes/business-tax.html>.

You are required to get workers' compensation insurance if you hire 5 or more employees.

County assessors are responsible for assessing business personal property taxes.

Contact your county assessor or go to https://assessment.cot.tn.gov/RE_Assessment/.

Texas

<https://www.sos.state.tx.us/corp/formationfaqs.shtml>

Entities

Corporations Section

Secretary of State

1019 Brazos

Austin, Texas 78701

PO Box 13697

Austin, Texas 78711

PH: (512) 463-5583

FAX: (512) 463-5709

Annual Report

You must register with the Texas Comptroller of Public Accounts

<https://mycpa.cpa.state.tx.us/securitymp1portal/displayLoginUser.do>. Corporations and LLCs must file annually and LLPs may also have to file. The initial report is due 89 days after the formation of the entity. If the entity is a foreign corporation or LLC, the due date is 89 days after the entity began doing business in Texas. Annual reports are due May 15th.

Licensing

For state licenses, permits and registrations go to

<https://comptroller.texas.gov/help/franchise/questionnaire/permit-license.php>. For local licenses, check with your city or county.

Texas State Taxes

Corporations and LLCs doing business in Texas are subject to a franchise tax. For information on the franchise tax, go to <https://comptroller.texas.gov/taxes/franchise/>.

For a list of taxes and fees that may affect your business, go to

<https://comptroller.texas.gov/taxes/a-to-z.php>.

To register for a sales and use tax permit, go to

<https://comptroller.texas.gov/taxes/sales/>.

For information on employer responsibilities and to register new hires, go to the website for the Attorney General at <https://portal.cs.oag.state.tx.us/wps/portal/employer>.

Workers' compensation insurance is voluntary in Texas.

For more information go to <https://www.tdi.texas.gov/wc/index.html>. Remember to register for unemployment tax. Go to <https://twc.texas.gov/businesses/unemployment-tax-registration> if you are paying employees and have not yet registered.

Business personal property must be reported between January 1st and March 31st each year to the county appraisal district <https://comptroller.texas.gov/taxes/property-tax/>.

Resources

<https://www.sos.state.tx.us/corp/index.shtml> – click on the Business tab.

Utah

Entities

Walk-In:

Heber M. Wells Building

160 E 300 S, 1st Floor

Salt Lake City, UT 84111

Mail:

Utah Division of Corporations & Commercial Code

PO Box 146705

Salt Lake City, UT 84114-6705

Overnight Mail:

Utah Division of Corporations and Commercial Code

160 E 300 S 2nd Floor (or 160 E Broadway)

Salt Lake City, UT 84111

PH: (801) 530-4849 or 1-877-526-3994 (toll-free in UT)

FAX: (801) 530-6438

Email: corpucc@utah.gov

Website: www.corporations.utah.gov

Online Business Registration

<https://secure.utah.gov/account/log-in.html>

Annual Renewal

<https://secure.utah.gov/abr/login.html>

Register to keep up-to-date on business fraud

<https://secure.utah.gov/abr/fraudalert/signup.html>

Corporations, LLCs, LLPs and LPs need to file annual renewals on the anniversary date of formation for domestic entities.

To file online <https://secure.utah.gov/abr/login.html>. Filings are due on the anniversary date of formation for domestic entities.

Licensing

All businesses operating in Utah must be licensed with the city or county in which they operate. Business owners may also need professional or occupational licenses. For information, go to <https://secure.utah.gov/account/log-in.html>

Utah State Taxes

You may have to register your business with the Utah State Tax Commission, the Utah Labor Commission, the Utah Department of Commerce, the Utah Department of Workforce Services and the Utah Department of Environmental Quality.

To register for sales and use tax and / or withholding tax, go to the Utah State Tax Commission at www.tax.utah.gov.

Contact your county assessor for information on business personal property taxes.

Resources

Doing Business In Utah: A Guide to Business Information at <http://tax.utah.gov/forms/pubs/pub-38.pdf>.

Virginia

<https://www.virginia.gov/business/>

Entities

<http://www.bos.virginia.gov/>

Commonwealth of Virginia
State Corporation Commission

<https://www.virginia.gov/agencies/state-corporation-commission/>

Phone: (804) 371-9967

Annual Report

You must register to file your annual report <https://cis.scc.virginia.gov/>

LLCs do not need to file an annual report.

Corporations– domestic and foreign – are required to file annual reports by the end of the anniversary month in which they were incorporated or authorized to do business in the state. For example, if the corporation was incorporated October 12, 2009, it would have to file an annual report by October 31, 2010. Forms may be requested from the State Corporation Commission website.

Licensing

The Virginia has a Business One Stop web site <http://www.bos.virginia.gov/> for licenses, permits and registrations.

Contact your city or county for local business licenses.

Virginia State Taxes

You must register with the Virginia Department of Taxation prior to opening your business. You can register a new business for employer withholding, sales tax, use tax, corporate income tax, and a variety of specialty taxes through Form R-1. You can get this form online at www.tax.virginia.gov under Businesses / Registering a Business.

If you have three or more employees, you must carry workers' compensation insurance, carry a certificate of self-insurance, be a member of a self-insurance group or have an agreement with a professional employer organization (PEO).

All cities and counties in Virginia have personal property tax. For information about your business obligations, contact your city or county.

Resources

Virginia Guide to Establishing a Business: <https://www.virginia.gov/business/#starting>

Vermont

<https://www.vermont.gov/work>

Entities

<https://www.sec.state.vt.us/corporationsbusiness-services/business-nonprofit-services/start-a-vermont-business.aspx>

Vermont Secretary of State
Corporations Division
128 State Street
Montpelier, VT 05633-1101

Annual Reports

You must register to file Corporations and LLCs file annual reports

<https://www.vtsosonline.com/online/Account?referrer=AR>. Reports are due on the 15th day of the second month following the entity's fiscal year end; e.g. If your year end is December 31st, you will file between January 1st and February 15th. Detailed instructions here <https://www.sec.state.vt.us/corporationsbusiness-services/business-nonprofit-services/renew-a-business-registration/annualbiennial-reports/annual-report-guide.aspx>

Licensing

To investigate professional and occupational licenses, go to

<https://www.vermont.gov/work/licenses-and-permits#professional-licensing>.

Vermont State Taxes

Most businesses require a Vermont tax account. <https://www.vtsosonline.com/online>.

For business property tax, use this web page <https://tax.vermont.gov/property-owners>.

Washington

Entities

<https://ccfs.sos.wa.gov/#/>

Washington Secretary of State
Corporation Division

PH: (360) 725-0377

Email: corps@sos.wa.gov

Annual Renewal

You must create an account <https://ccfs.sos.wa.gov/#/>. Corporations and LLCs in Washington State must renew their licenses annually <https://ccfs.sos.wa.gov/#/>. The fee is \$69. The fee for filing after the expiration date is \$94. The Washington State Department of Licensing acts as agent for the Secretary of State in this matter. To file online you will need your renewal notice with the company's UBI number and password. Renewals are due in the anniversary month of formation.

Licensing

For information on business and professional licensing, go to the Washington State Department of Licensing website at <http://www.bls.dor.wa.gov/>.

Washington State Taxes

When you register with the Washington State Department of Licensing <http://www.bls.dor.wa.gov/file.aspx>, you will receive a letter from the Department of Revenue with a Unified Business Identifier (UBI) / tax registration number and your filing frequency. Completing the registration process is necessary before you hire employees or sell retail goods.

For more information, see the Department of Revenue website at <https://dor.wa.gov/doing-business/my-account>.

Small Business Guide https://www.business.wa.gov/site/alias_business/927/Small-Business-Guide.aspx

Wisconsin

<https://sos.wi.gov/>

Entities

<https://onestop.wi.gov/>

Department of Financial Institutions
Corporations Bureau

Annual Report

Corporations and LLCs must file annual reports in the calendar quarter of the anniversary of their formations. Filing must be completed online

<https://onestop.wi.gov/DFIAnnualReports/SearchBusiness>.

Licensing

This web page has licensing resources.

<https://www.revenue.wi.gov/Pages/Businesses/home.aspx>

For local licenses contact your city or county.

Wisconsin State Taxes

You must register your business with the Wisconsin Department of Revenue online at

<https://www.revenue.wi.gov/Pages/Businesses/home.aspx>. You can use this

registration for sales and use tax and withholding.

For rules governing employers, see <https://onestop.wi.gov/ExpandMyBusiness>.

West Virginia

<https://business4.wv.gov/Pages/default.aspx>

Entities

<https://apps.wv.gov/sos/bizwiz>

Secretary of State
Business Division
Charleston, WV 25305

Annual Report

You must create an account <https://onestop.wv.gov/b4wvpublic/default.aspx>.

Businesses, both for profit and non-profit, registered with the Secretary of State are required to file each year an **annual report**.

<https://business4.wv.gov/operatemybusiness/Pages/Annual-Reporting.aspx>.

Corporations and LPs formed before May 1st must file by July 1st every year. LLCs formed by December 31st preceding the report due date must file by April 1st annually. The fee is \$25, with a late fee of \$100. Filing is done online through www.business4wv.com.

Licensing

For information on professional and occupational licenses, permits and registrations, go to <https://business4.wv.gov/startmybusiness/Pages/OccProSpecLicensePermit.aspx>

Your city or county may require additional licenses. Remember to check.

West Virginia State Taxes

Every business operating in the state is required to register with the [West Virginia State Tax Department](#) to obtain a Business Registration Certificate and maintain tax filing compliance in the state. All corporations, LLCs and partnerships are subject to a state franchise tax.

All employers must file for unemployment insurance coverage, workers' compensation and file tax withholding. <https://business4.wv.gov/startmybusiness/Pages/Insurance-Requirements.aspx>.

For information on sales and use tax and various other taxes, go to <https://business4.wv.gov/operatemybusiness/Pages/Taxes.aspx>

Resources

<https://apps.wv.gov/SOS/BizWiz>

Wyoming

<http://soswy.state.wy.us/default.aspx>

Entities

<https://wyobiz.wy.gov/Business/Default.aspx>

Wyoming Secretary of State

Business Division

Email: Business@wyo.gov

Annual Report

<https://wyobiz.wy.gov/Business/AnnualReport.aspx>

Annual reports for corporations, LLCs, LPs, and RLLPs are due on the first day of the anniversary month of formation. Reports can be filed online if the fee is \$500 or less.

Licensing

For information on professional licensing, go to <https://plr.state.wy.us/>

Wyoming State Taxes

Wyoming State does not have corporate or personal income tax. To register for sales and use tax and specialty taxes, go to the Wyoming Department of Revenue website <http://revenue.wyo.gov/>