

For office use only



New York State Department of Taxation and Finance

IT-204-LL

Limited Liability Company/Partnership Filing Fee Payment Form

For calendar year 1995 or fiscal year beginning 1995, and ending 19

Form with fields: Read the instructions on the back before completing this form., Legal name, Trade name of business if different from legal name above, Address (number and street or rural route), City, village or post office, State, ZIP code, Employer identification number, Principal business activity, Date business started, Contact person's telephone number.

Change of Business Information — [ ] Check here if you have changed your mailing address and have not previously notified us. Enter this new address in the space next to your preprinted address. You must report this, or any other change (name, identification number, business location or owner/officer/responsible person information) on Form DTF-95, Change of Business Information.

This form must be filed by every limited liability company, limited liability investment company or limited liability partnership that is required to file Form IT-204, New York State Partnership Return.

of Time to File for Partnerships and Fiduciaries. In either case, you must include with this form a full remittance of any filing fee.

If you are not requesting an extension of time to file Form IT-204, attach this form to the front of Form IT-204 when you file it. If you are requesting an extension of time, attach this form to the front of Form IT-370-PF, Application for Automatic Extension

Note: This form, together with Form IT-204, constitutes the complete partnership return. Failure to file either or both form(s) by the due date may result in the imposition of penalties for failure to timely file a partnership return.

1 Did this entity have any income, gain, loss or deduction derived from New York sources during the taxable year? (see instructions) 1 [ ] Yes [ ] No

If you answered No, skip lines 2 and 3. However, an authorized person must still sign the certification at the bottom of this form. If you answered Yes, continue with line 2.

2 Enter the total number of members or partners of this entity as of the last day of its taxable year (see instructions) 2 [ ]

3 LLC/LLP Filing Fee — Enter the amount from line 6 of the New York State Filing Fee Worksheet in the instructions on the back (make check or money order for the full amount of the required filing fee payable to NYS LLC/LLP Fee; write your employer identification number and 1995 Filing Fee on the remittance and staple it to the top of this form) 3 [ ]

Certification: I certify that all information contained on this form is true and correct to the best of my knowledge and belief.

Signature and information table with columns: Paid Preparer's Use Only, Preparer's signature, Date, Check if self-employed, Firm's name, Preparer's social security number, Employer identification number, Sign Here, Signature of general partner or member, Date.

See Instructions on the back.

# Instructions

## General Information

Chapter 576 of the Laws of 1994 allows for the formation of limited liability companies (LLCs) and limited liability partnerships (LLPs) in New York State (domestic LLCs or LLPs). In addition, recognition is given under New York State law for LLCs and LLPs formed under the laws of other states (foreign LLCs and LLPs).

Both domestic LLCs and LLPs are required to register with the New York State Department of State. In addition, foreign LLCs and LLPs that wish to carry on or conduct business or activities in New York State must also register with the Department of State.

Taxpayers who have questions in this area should write to the New York State Department of State, 162 Washington Avenue, Albany NY 12231-0001 or call (518) 473-2494.

## Change for 1995

Effective August 8, 1995, certain investment companies that are established and regulated under Article 12 of the New York State Banking Law will now be able to organize themselves as limited liability investment companies (LLICs). The LLIC option is available only to Article 12 investment companies that serve as holding companies for foreign banking operations. Throughout these instructions, the term *limited liability company* includes a limited liability investment company.

## New York Tax Treatment of LLCs and LLPs

An LLC may be treated as a partnership or a corporation for federal income tax purposes, while an LLP is always treated as a partnership. New York State law conforms to this federal treatment. Accordingly, an LLC that is treated as a corporation for federal purposes must file a corporation franchise tax return.

An LLC that is treated as a partnership for federal purposes, and any LLP, must, if it meets the requirements (see Form IT-204-I), file a New York State partnership return using Form IT-204. Any LLC or LLP required to file Form IT-204 must also complete and file Form IT-204-LL. A single member LLC that is not treated as a partnership for federal purposes is not subject to the filing fee and is not required to file Form IT-204, *Partnership Return* or this form.

## Filing Fee

Every domestic or foreign LLC, LLP or LLIC that is required to file a New York State partnership return and that has any income, gain, loss or deduction from New York sources must pay a New York State filing fee. The amount of the filing fee is \$50 multiplied by the total number of members or partners in the LLC or LLP. However, the fee cannot be less than \$325 or more than \$10,000.

There is no proration of the filing fee if the LLC or LLP has a short taxable year for federal tax purposes.

## Purpose of this Form

This form must be completed by every LLC or LLP required to file a partnership return as a means of remitting the state filing fee or to indicate why the LLC or LLP does not owe a fee for the current taxable year.

## When to File

An LLC or LLP that is not requesting an extension of time to file Form IT-204 must attach this form to the front of Form IT-204 when it is filed. For calendar year 1995, the filing deadline is April 15, 1996. (If you are required to file your 1995 federal return at the IRS Service Center in Andover, Massachusetts, the filing date for your 1995 return is April 16, 1996.) A full remittance of the filing fee due must be attached to the form. If the LLC/LLP is requesting an extension of time to file, see *Extension* below.

## Extension

An LLC or LLP that is requesting an extension of time to file Form IT-204 must complete and attach this form to the front of Form IT-370-PF, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*. The LLC or LLP must include with the extension request a full remittance of any filing fee due. There is no extension of time for payment of the filing fee. If the LLC or LLP fails to pay the full amount of filing fee with its extension request, it must pay interest and a late payment penalty of ½% per month, up to a maximum of 25% on the amount of fee not paid. There is no extension of time to file Form IT-204-LL or to pay the annual fee.

## Line Instructions

**Name and Address box** — Enter the name, address and identification number exactly as it appears or will appear on Form IT-204. Also, enter the principal business activity, the date the business started and the contact person's telephone number.

**Line 1** — See *Income from New York State sources* includes under the heading **Who Must File** on page 1 of Form IT-204-I, *Instructions for Form IT-204*, to determine if the LLC or LLP has any income, gain, loss or deduction derived from New York sources during the taxable year. **Note:** An LLC or LLP that has a net loss derived from New York sources during the taxable year must still check the Yes box.

**Line 2** — The total number of members or partners includes all resident and nonresident individuals, estates and trusts, and all corporations and partnerships that were members or partners of the entity as of the last day of its taxable year. This total may not necessarily agree with the number of partners entered at question **G** on Form IT-204.

**Line 3** — New York State Filing Fee Worksheet

1. Enter total number of members or partners from line 2 of Form IT-204-LL . . . . . 1.	_____
2. Multiply line 1 by \$50 . . . . . 2.	_____
3. Maximum filing fee . . . . . 3.	\$10,000.00
4. Enter the smaller of line 2 or line 3 . . . . . 4.	_____
5. Minimum filing fee . . . . . 5.	\$325.00
6. Enter the larger of line 4 or line 5 here and on Form IT-204-LL, line 3 . . . . . 6.	_____

Full remittance of the amount shown on this line must accompany this form. Make your check or money order payable to **NYS LLC/LLP Fee**; write your employer identification number and **1995 Filing Fee** on the remittance and staple it to the front of this form.

If you have already filed Form IT-204 or Form IT-370-PF, mail Form IT-204-LL and your remittance, if any, to: **State Processing Center, One Watervliet Avenue Extension, Albany NY 12261-0001.**

## Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 22, 23, 26, 26-A, 26-B, 30, 30-A and 30-B of the Tax Law, Article 2-E of the General City Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from areas outside New York State call (518) 438-8581.

## Need Help?

**For forms or publications**, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

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**Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.**

**Persons with Disabilities** - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information and assistance numbers listed above.

**Hotline for the Hearing and Speech Impaired** - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling 1 800 634-2110 toll free from anywhere in the U.S. (including Alaska and Hawaii) and Canada. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**If you need to write**, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.