



Limited Liability Company/Partnership Filing Fee Payment Form

For calendar year 2002 or fiscal year beginning _____ 2002, and ending _____, _____.

Print or type	Read the instructions below and on the back before completing this form.			Employer identification number
	Legal name			Change of business information <input type="checkbox"/> Mark X here if you have changed your mailing address and have not previously notified us (<i>see instructions</i>)
	Trade name of business if different from legal name above			
	Address (<i>number and street or rural route</i>)			Date business started
	City, village, or post office	State	ZIP code	Contact person's telephone number ()
	Principal business activity			

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

If *No*, skip lines 2 and 3. However, an authorized person must still sign the certification below. If *Yes*, continue with line 2.

2 Enter the total number of members or partners of this entity as of the last day of its tax 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 2002 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.

Paid preparer's use only	Preparer's signature	▼ Preparer's SSN or PTIN		Sign here	Signature of general partner or member	Date	
	Firm's name (<i>or yours, if self-employed</i>)	• Employer identification number			Mark X if self-employed <input type="checkbox"/>		
	Address	Date					

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 concerning the registration process should write to the New York State Department of State, 41 State Street, Albany NY 12231-0001, or call (518) 473-2492. Taxpayers who have questions concerning the New York tax treatment of LLCs and LLPs and payment of the filing fee should contact the Tax Department (*see Need help?* on the back page).

Effective August 8, 1995, certain investment companies that are established and regulated under Article 12 of the New York State Banking Law are 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. Also, effective July 21, 1997, certain trust companies that are established and regulated under section 102-A of the New York State Banking Law are able to organize themselves as limited liability trust companies (LLTCs). The LLTC option is available only to Article 3 trust companies that do not receive deposits from the general public and are exempt from obtaining insurance of deposits and share accounts. Throughout these instructions, the term *limited liability company* includes a limited liability investment company and a limited liability trust company.

Instructions *(continued)*

New York tax treatment of LLCs and LLPs

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

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

Filing fee

Every domestic or foreign LLC or LLP 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 tax year for federal tax purposes.

Who must file

This form must be filed by every limited liability company, limited liability investment company, limited liability trust company, or limited liability partnership that is required to file Form IT-204, *Partnership Return*. It is used 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 tax 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 2002, the filing deadline is April 15, 2003. A full remittance of the filing fee due must be attached to the form and filed by the original due date of your return. If the LLC/LLP is requesting an extension of time to file, see *Extension* below.

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.

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 back 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 they appear 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.

Change of business information — If you marked an **X** in the box on the front, enter your new address in the space next to your preprinted address. You must report any changes in your business name, ID number, mailing address, physical address, telephone number, or owner/officer information on Form DTF-95, *Business Tax Account Update*. If only your address has changed, you may use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to correct your address for this and all other tax types. You can get these forms by fax, phone, or from our Web site. See *Need help?* below for the phone number and Web address.

Line 1 — See *Income from New York State sources includes* under the heading **Who must file** on page 2 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 tax year. **Note:** An LLC or LLP that has a net loss derived from New York sources during the tax year must still mark an **X** in 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 tax year. This total may not necessarily agree with the number of partners entered at question **F** 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. <u> \$10,000 </u>
4. Enter the smaller of line 2 or line 3	4. _____
5. Minimum filing fee	5. <u> \$325 </u>
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 **2002 Filing Fee** on the remittance and staple it to the front of this form.

Paid preparer must sign the return — Anyone you pay to prepare the return must sign it and fill in the other blanks in the paid preparer's area of the return. The preparer required to sign the return must sign it by hand; signature stamps or labels are not acceptable. If anyone prepares the return and does not charge you, the paid preparer's area should not be filled in.

Note to paid preparers — When signing a taxpayer's New York State income tax return, you must enter the same identification number that you used on the taxpayer's federal return, either your social security number or your federal preparer tax identification number (PTIN). If you did not prepare a federal income tax return for the taxpayer, you must use your PTIN if you have one; otherwise, use your social security number.

Paid preparers — Paid preparers may be subject to a penalty for failure to conform to certain requirements. For more information see the instructions for Form IT-204.

Where to file

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, PO Box 61000, Albany NY 12261-0001.**

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 101 Enterprise Drive, Kingston NY 12401.**

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

 Tax information: 1 800 225-5829

Forms and publications: 1 800 462-8100

Refund status: Access our Web site or call 1 800 443-3200;

if electronically filed: 1 800 353-0708;

direct deposit refunds: 1 800 321-3213

From outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: 1 800 748-3676

Hearing and speech impaired (telecommunications device for the

deaf (TDD) callers only): 1 800 634-2110

 **Internet access:** www.tax.state.ny.us

Estimated tax: Access our Web site to check your balance and reconcile your account.