



**Change to the due date for Form IT-204-LL,
*Partnership, Limited Liability Company, and
Limited Liability Partnership Filing Fee Payment Form***

Chapter 61 of the Laws of 2011 amended section 658(c)(3) of the Tax Law to change the due date for payment of the partnership, limited liability company (LLC), and limited liability partnership (LLP) annual filing fee.

Law and background

Section 658(c)(3) of the Tax Law provides for a filing fee for certain partnerships, limited liability companies (LLCs), and limited liability partnerships (LLPs). The annual filing fee is paid with Form IT-204-LL, *Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form*.

Form IT-204-LL must be filed by:

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

New filing and payment due date

Under the new law, Form IT-204-LL must be filed and the annual filing fee due must be paid within 60 days after the last day of the tax year of the partnership, LLC, LLP, or single-member LLC that is a disregarded entity. If the 60th day falls on a Saturday, Sunday, or legal holiday, Form IT-204-LL and the annual filing fee are due on the next business day. Prior

TSB-M-11(4)C, (4)I
Corporation Tax
Income Tax
April 8, 2011

to the new law, Form IT-204-LL and the annual filing fee were due within 30 days after the last day of the tax year.

The change applies to any entity required to file Form IT-204-LL whose tax year ends on or after March 1, 2011.

NOTE: A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.