

Steps Required to Form a Limited Liability Company (LLC)

State & Federal Registrations:

- Register with the Secretary of State, most states allow you to form online on their websites.
 - CT - https://business.ct.gov/Start/Registering-Your-Business?language=en_US
Click “Register Your Business”
You will need to create an account if you do not already have one with CT.gov
 - NY-
https://www.businessexpress.ny.gov/app/answers/cms/a_id/2443/kw/domestic%20LLC
Scroll down and click “Apply Online as an owner”
You will then be prompted to login or create an account with NY.gov
 - NJ - <https://www.njportal.com/dor/businessformation/home/welcome>
Select the “Get Started” button on the bottom left of the page. On the next page select “NJ Domestic Limited Liability Company” from the drop down.

- Register for a Federal Tax ID Number/EIN, can be done online. Should wait to do this until the business is confirmed to be registered with the Secretary of State.
 - <http://sa.www4.irs.gov/modiein/individual/index.jsp>
Fill in this application as the LLC owner and make sure to have the TAX ID notice print or download to pdf at the end to get the Tax ID number instantly. You will need this number forever so very important you have it documented.

- Register with the State’s Tax Department, can be done online. (Not always required but necessary if the business needs to register for a specific tax, for example, Income Taxes, Payroll Taxes, Sales Tax, etc.)
 - CT - <https://drs.ct.gov/eservices/#5>
Under the Business Registration box click “New Business/Need a CT Registration Number?”
You can register for sales tax here if the business is required to collect it. There may be additional fees due, depending on the state and the types of taxes you are registering.

- NY - https://www.businessexpress.ny.gov/app/loginregister?p_next_page=/app/dashboard/recentActivity
Login to NY.gov account to begin application
- NJ - <https://www.njportal.com/DOR/BusinessRegistration/>
Can only be done after the LLC registration is completed. May need to wait for NJ to process the LLC application. Select "Get Started" on the bottom left of the page.

Other Forms to be Completed:

- Complete and mail Federal 8832. This registers the entity with the IRS and elects the specific type of tax status of your choice.
 - <https://www.irs.gov/pub/irs-pdf/f8832.pdf>
- Prepare a copy of W-9 for future use
 - <https://www.irs.gov/pub/irs-pdf/fw9.pdf>
- Resale Certificate for Sales Tax
 - CT - <https://portal.ct.gov/-/media/DRS/Forms/1995Forms/Resale-Certificate.pdf?la=en>
 - NY - https://www.tax.ny.gov/pdf/current_forms/st/st120_fill_in.pdf

The states will send various registration numbers in addition to the federal tax identification number you receive from the IRS. You MUST save these numbers in your permanent records and forward them to our office immediately. We will not be able to file tax returns for this entity if we do not have all of these numbers and codes you receive.

NY LLC Publishing Requirement

- NY requires newly formed LLC's to have their Articles of Organization published in two business publications for six-weeks each. We recommend using a third party to handle this. Fees are based on the NY county the LLC is located, with Manhattan being the most expensive.
We've used these in the past, although this is not an endorsement.
 - Allstate Corporate Services - <https://allstatecorporateservices.com>
 - USA Corp - <https://usacorpinc.com>