



Limited Liability Company/Partnership Filing Fee Payment Form

For calendar year 1998 or fiscal year beginning _____ 1998, and ending _____ 19 ____.

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

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*. To request Form DTF-95, call toll free 1 800 462-8100. From areas outside the U.S. and outside Canada, call (518) 485-6800.

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, *New York State Partnership Return*.

of Form IT-370-PF, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*. In either case, you must include with this form a full remittance of any required filing fee by your original due date.

If you are not requesting an extension of time to file Form IT-204, attach this form to the back of Form IT-204 when you file it. If you are requesting an extension of time, attach this form to the back

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 **1998 Filing Fee** on the remittance and staple it to the top of this form) 3

2		
3		

See Instructions on the back.

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	Date	Mark "X" if self-employed <input type="checkbox"/>	Sign Here	Signature of general partner or member	Date
	Firm's name (or yours, if self-employed)	Preparer's social security number				
	Address	Employer identification number				

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, 41 State Street, Albany NY 12231-0001 or call (518) 473-2492.

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. Also, effective July 21, 1997, certain trust companies that are established and regulated under section 102-A of the New York State Banking Law will now be 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.

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 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, *Partnership Return* or this form.

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 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 1998, the filing deadline is April 15, 1999. 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 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 1/2% 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 **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.	\$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 **1998 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, PO Box 61000, 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, 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 the 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 Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For tax information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us>

Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), 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.

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 numbers listed above.

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