

LLC Checklist

from <http://www.nolo.com/legal-encyclopedia/california-form-llc-31670.html>

Forming an LLC

- Choose a name for your LLC.** Check to see if a name is in use on the [California Secretary of State Business Search](#) page. Then mail a preliminary [Name Availability Inquiry Letter](#). If the name is available, use the [Name Reservation Request Form](#) to reserve it. Fee is \$10.
- Appoint an Agent for Service of Process.** Must be affiliated with the LLC and either a California resident or corporation. Name and street address should be listed in Articles of Organization.
- Prepare an Operating Agreement.** Recommended, but not required. See [Nolo](#) for more information on why this is recommended.
- Prepare and file Articles of Organization with the Secretary of State.** Use Form [LLC-1](#). Fee \$70.
- File a Statement of Information with the Secretary of State** within 90 days of filing the Articles of Organization. Use Form [LLC-12](#). Fee is \$20.

Other tax and regulatory requirements

- Business Licenses:** Check local business license and permit requirements at [CalGOLD](#).
- Fictitious Business Name Statement:** Check requirements at [Los Angeles County Registrar-Recorder](#).
- Sales Tax:** Check to see if you are required to collect sales tax with the [Board of Equalization](#).
- Employment Taxes:** Check California requirements on the [Employment Development Department](#) web page.
- EIN:** LLCs with more than one member or with any employees are required to obtain a Federal Employer Identification Number. For details see [Employer ID Numbers](#) on the IRS web page.

Tax filing requirements

Note: Returns are required whether you are doing business or not.

- Federal Tax Return:** Annually. Form number and due date depends on business entity type.
- California Tax Return:** Annually. File Form 568, Limited Liability Company Return of Income in addition to the state form for your business entity type. Due date depends on business entity type. Annual minimum Franchise tax is \$800. Additional tax may be required depending on income.
- Sales Tax Return:** Can be monthly, quarterly, or annually, depending on sales.
- Payroll Tax Returns:** Federal and State. Usually quarterly, but depends on amount of payroll.
- Business Personal Property Tax Statements:** On furniture, fixtures, and equipment with a total value over \$100,000. Due on April 1 each year. Check [Los Angeles County Tax Assessor](#) for requirements.

Renewals

- Business Licenses, Permits, and Filings:** Varies. Set up a reminder in your calendar.
- Statement of Information (CA Secretary of State):** Every two years, unless there is a change.
- Fictitious Business Name Statement:** Every five years.

Special Rules

Foreign LLCs: LLCs organized out of state must register with the Secretary of State to do business in California. The LLC must appoint a California agent for service of process and provide a certificate of good standing from the state where the LLC was formed. To register, file Form [LLC-5](#). Fee is \$70.

Links for Forming an LLC

Overview	http://www.nolo.com/legal-encyclopedia/california-form-llc-31670.html
Business Name	
California Business Name Search	http://kepler.sos.ca.gov/
Name Availability Inquiry Letter	http://bpd.cdn.sos.ca.gov/corp/pdf/naavquiryform.pdf
Name Reservation Request Form	http://bpd.cdn.sos.ca.gov/corp/pdf/name-reservation-request-form.pdf
Operating Agreement More information	http://www.nolo.com/legal-encyclopedia/llc-operating-agreement-30232.html
Articles of Organization	
Form LLC-1	http://bpd.cdn.sos.ca.gov/llc/forms/llc-1.pdf
Statement of Information	
Form LLC-12	http://bpd.cdn.sos.ca.gov/llc/forms/llc-12.pdf
Form LLC-12NC (no change)	http://bpd.cdn.sos.ca.gov/llc/forms/llc-12nc.pdf
Business Permits & Licenses	
CalGOLD	http://www.calgold.ca.gov/
Fictitious Business Name Filing	
Los Angeles County Registrar-Recorder	http://www.lavote.net/home/county-clerk/fictitious-business-names/general-info
Sales tax	
Board of Equalization	http://www.boe.ca.gov/info/reg.htm
Employment tax	
Employment Development Dept.	http://www.boe.ca.gov/info/reg.htm
EIN	
IRS Employer ID Numbers	http://www.irs.gov/businesses/small-businesses-self-employed/employer-id-numbers-eins
Business Personal Property Tax	
LA County Tax Assessor	http://www.lacountypropertytax.com/portal/contactus/ppa.aspx
Application to Register a Foreign LLC	
Form LLC-5	http://bpd.cdn.sos.ca.gov/llc/forms/llc-5.pdf