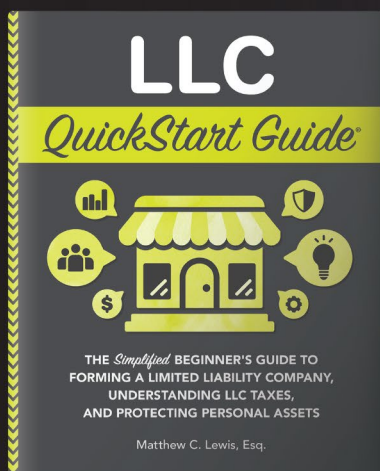


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# State-by-State LLC Formation Guide

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As you've read throughout *LLC QuickStart Guide*, rules pertaining to LLCs vary significantly from state to state, along with fees and the name of the department that oversees LLCs. This chart provides a state-by-state rundown of LLC filing fees, annual franchise tax fees, the name of the state organization that oversees LLCs and with which your articles of incorporation must be filed, and the website for that agency.

This information is accurate as of February 2024.

<b>LLC START-UP INFORMATION AND COSTS BY STATE</b>			
<b>STATE</b>	<b>LLC FILING FEE</b>	<b>ANNUAL FRANCHISE TAX FEE</b>	<b>STATE AGENCY WITH WHICH TO FILE ARTICLES OF INCORPORATION</b>
AL	\$200	\$50 minimum (every year)	Alabama Secretary of State Website: <a href="http://www.sos.alabama.gov">www.sos.alabama.gov</a>
AK	\$250	\$100 (every 2 years)	State of Alaska Division of Corporations Website: <a href="http://www.commerce.alaska.gov/web/cbpl">www.commerce.alaska.gov/web/cbpl</a>
AZ	\$50	\$0 (no info. report)	Arizona Corporation Commission Website: <a href="http://www.azcc.gov">www.azcc.gov</a>
AR	\$45	\$150 minimum (every year)	Arkansas Secretary of State Website: <a href="http://www.sos.arkansas.gov">www.sos.arkansas.gov</a>
CA	\$70	\$800 (every year, plus \$20 every 2 years)	California Secretary of State Website: <a href="http://www.sos.ca.gov">www.sos.ca.gov</a>
CO	\$50	\$10 (every year)	Colorado Secretary of State Website: <a href="http://www.coloradosos.gov">www.coloradosos.gov</a>
CT	\$120	\$80 (every year)	Connecticut Secretary of State Website: <a href="http://portal.ct.gov/sots">portal.ct.gov/sots</a>
DE	\$90	\$300 (every year)	Delaware Division of Corporations Website: <a href="http://corp.delaware.gov">corp.delaware.gov</a>
FL	\$125	\$138.75 (every year)	Florida Division of Corporations Website: <a href="http://dos.myflorida.com/sunbiz">dos.myflorida.com/sunbiz</a>
GA	\$100	\$50 (every year)	Georgia Secretary of State Corporations Division Website: <a href="http://sos.ga.gov/corporations-division-georgia-secretary-states-office">sos.ga.gov/corporations-division-georgia-secretary-states-office</a>
HI	\$50	\$15 (every year)	Hawaii Department of Commerce and Consumer Affairs Business Registration Division Website: <a href="http://cca.hawaii.gov/breg">cca.hawaii.gov/breg</a>
ID	\$100	\$0 (must file info report every year)	Idaho Secretary of State Website: <a href="http://sos.idaho.gov">sos.idaho.gov</a>
IL	\$150	\$75 (every year)	Illinois Secretary of State Department of Business Services Website: <a href="http://www.ilsos.gov/departments/business_services/home.html">www.ilsos.gov/departments/business_services/home.html</a>

IN	\$95	\$31 (every 2 years)	Indiana Secretary of State Department of Business Services Division Website: <a href="http://www.in.gov/sos/business">www.in.gov/sos/business</a>
IA	\$50	\$30 (every 2 years)	Iowa Secretary of State Business Services Division Website: <a href="http://sos.iowa.gov/contactus.html">sos.iowa.gov/contactus.html</a>
KS	\$160	\$50 (every year)	Kansas Secretary of State Website: <a href="http://sos.ks.gov">sos.ks.gov</a>
KY	\$50	\$15 (every year)	Kentucky Secretary of State Website: <a href="http://sos.ks.gov">sos.ks.gov</a>
LA	\$100	\$35 (every year)	Louisiana Secretary of State Website: <a href="http://www.sos.la.gov">www.sos.la.gov</a>
ME	\$175	\$85 (every year)	Maine Secretary of State Website: <a href="http://www.maine.gov/sos">www.maine.gov/sos</a>
MD	\$100	\$300 (every year)	Maryland Department of Assessments and Taxation Website: <a href="http://dat.maryland.gov">dat.maryland.gov</a>
MA	\$500	\$500 (every year)	Secretary of the Commonwealth of Corporations Division Website: <a href="http://www.sec.state.ma.us/divisions/corporations/corporations.htm">www.sec.state.ma.us/divisions/corporations/corporations.htm</a>
MI	\$50	\$25 (every year)	Michigan Department of Licensing and Regulatory Affairs Website: <a href="http://www.michigan.gov/lara">www.michigan.gov/lara</a>
MN	\$155	\$0 (must file info report every year)	Minnesota Secretary of State Website: <a href="http://www.sos.state.mn.us">www.sos.state.mn.us</a>
MS	\$50	\$0 (must file info report every year)	Mississippi Secretary of State Website: <a href="http://www.sos.ms.gov">www.sos.ms.gov</a>
MO	\$50	\$0 (must file info report every year)	Missouri Secretary of State Website: <a href="http://www.sos.mo.gov">www.sos.mo.gov</a>
MT	\$35	\$20 (every year)	Montana Secretary of State Website: <a href="http://sosmt.gov">sosmt.gov</a>
NE	\$100	\$13 (every 2 years)	Nebraska Secretary of State Website: <a href="http://sos.nebraska.gov">sos.nebraska.gov</a>
NV	\$425	\$350 (every year)	Nevada Secretary of State Website: <a href="http://www.nvsos.gov/sos">www.nvsos.gov/sos</a>
NH	\$100	\$100 (every year)	New Hampshire Secretary of State Website: <a href="http://www.sos.nh.gov">www.sos.nh.gov</a>
NJ	\$125	\$75 (every year)	New Jersey Department of Treasury, Division of Revenue & Enterprise Services Website: <a href="http://www.state.nj.us/treasury/revenue">www.state.nj.us/treasury/revenue</a>
NM	\$50	\$0 (no info. report)	New Mexico Secretary of State Website: <a href="http://www.nm.gov/elected-officials/secretary-of-state">www.nm.gov/elected-officials/secretary-of-state</a>
NY	\$200	\$9 (every 2 years)	New York Department of State Division of Corporations Website: <a href="http://dos.ny.gov/existing-corporations-and-businesses">dos.ny.gov/existing-corporations-and-businesses</a>

NC	\$125	\$200 (every year)	North Carolina Secretary of State Website: <a href="http://www.sosnc.gov">www.sosnc.gov</a>
ND	\$135	\$50 (every year)	North Dakota Secretary of State Website: <a href="http://sos.nd.gov">sos.nd.gov</a>
OH	\$99	\$0 (no info. report)	Ohio Secretary of State Website: <a href="http://www.ohiosos.gov">www.ohiosos.gov</a>
OK	\$100	\$25 (every year)	Oklahoma Secretary of State Website: <a href="http://www.sos.ok.gov">www.sos.ok.gov</a>
OR	\$100	\$100 (every year)	Oregon Secretary of State Website: <a href="http://sos.oregon.gov">sos.oregon.gov</a>
PA	\$125	\$70 (every 10 years)	Pennsylvania Department of State Website: <a href="http://www.dos.pa.gov">www.dos.pa.gov</a>
RI	\$150	\$50 (every year)	Rhode Island Department of State Website: <a href="http://www.sos.ri.gov">www.sos.ri.gov</a>
SC	\$110	\$0 (no info. report unless taxed as S corp)	South Carolina Secretary of State Website: <a href="http://sos.sc.gov">sos.sc.gov</a>
SD	\$150	\$50 (every year)	South Dakota Secretary of State Website: <a href="http://sdsos.gov">sdsos.gov</a>
TN	\$300	\$300 (every year)	Tennessee Secretary of State Website: <a href="http://sos.tn.gov">sos.tn.gov</a>
TX	\$300	\$0 for most LLCs (must file information report every year)	Texas Secretary of State Website: <a href="http://www.sos.state.tx.us">www.sos.state.tx.us</a>
UT	\$54	\$18 (every year)	Utah Division of Corporations Website: <a href="http://corporations.utah.gov">corporations.utah.gov</a>
VT	\$125	\$35 (every year)	Vermont Secretary of State Website: <a href="http://sos.vermont.gov">sos.vermont.gov</a>
VA	\$100	\$50 (every year)	Virginia State Corporations Commission Website: <a href="http://www.scc.virginia.gov">www.scc.virginia.gov</a>
WA	\$200	\$60 (every year)	Washington Secretary of State Website: <a href="http://www.sos.wa.gov">www.sos.wa.gov</a>
D.C.	\$99	\$300 (every 2 years)	District of Columbia Corporations Division Website: <a href="http://dlcp.dc.gov">dlcp.dc.gov</a>
WV	\$100	\$25 (every year)	West Virginia Secretary of State Website: <a href="http://apps.sos.wv.gov">apps.sos.wv.gov</a>
WI	\$130	\$25 (every year)	Wisconsin Department of Financial Institutions Website: <a href="http://dfi.wi.gov">dfi.wi.gov</a>
WY	\$100	\$60 minimum (every year)	Wyoming Secretary of State Website: <a href="http://sos.wyo.gov">sos.wyo.gov</a>