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**Changes for limited liability companies (LLCs), including disregarded entities, and limited liability partnerships (LLPs)**

**Filing Requirements**

For tax years beginning on or after January 1, 2008, Form IT-204-LL, *Limited Liability Company/Limited Liability Partnership Filing Fee Payment Form*, must be filed by every LLC that is a disregarded entity for federal income tax purposes and that has income derived from New York State sources. As in prior tax years, an LLC, limited liability investment company (LLIC), limited liability trust company (LLTC), or LLP that is required to file Form IT-204, *Partnership Return* must also file Form IT-204-LL. Form IT-204-LL must be filed within 30 days of the last day of the LLC's or LLP's tax year to remit the filing fee or to indicate why the LLC or LLP does not owe the filing fee for the current tax year.

**Fee Calculation**

For tax years beginning on or after January 1, 2008, the amount of the filing fee for LLCs and LLPs that are treated as partnerships for federal income tax purposes will be based on the New York source gross income of the LLC or LLP, rather than the number of members or partners. The New York source gross income is calculated for the tax year immediately preceding the tax year for which the fee is due.

The filing fee for LLCs and LLPs ranges from \$25, if New York source gross income is \$100,000 or less, to \$4,500, if New York source gross income is over \$25,000,000. If the LLC or LLP does not have any New York source gross income in the preceding tax year, the LLC or LLP will pay a minimum filing fee of \$25. LLCs that are disregarded entities for federal income tax purposes and that have income, gain, loss, or deduction from New York State sources are only subject to a filing fee of \$25.

*New York source gross income* is defined as the sum of the partners' or members' shares of federal gross income from the LLP or LLC derived from or connected with New York State sources without any allowance or deduction for cost of goods sold. For purposes of this calculation, New York source gross income is determined in accordance with the provisions of section 631 of the New York State Tax Law as if those provisions and any related provisions expressly referred to a computation of federal gross income from New York sources. For additional information on how to calculate New York source gross income, see [Form IT-204-LL](#).

(continued)

## Practitioner e-file mandate

For tax years beginning on or after January 1, 2008, the income tax e-file mandate for tax return preparers includes partnership returns, including Form IT-204-LL and partnership extensions. Preparers *must* e-file all individual income tax and partnership returns and extensions beginning on January 1, 2009, if they were subject to the mandate in a prior year, or if they:

- prepared a combined total of more than 100 original individual and partnership returns for tax year 2007 in calendar year 2008, and
- use tax software to prepare one or more New York State individual and/or partnership returns for tax year 2008 in calendar year 2009.

NOTE: An Important Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.