



Robert R. Roback, Sr. CPA, CFS, CFA In Memory of (1956-2011)  
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Kenneth E. Hay, CPA, CVA

OBJECTIVE ADVICE ON THE ROAD OF LIFE

January 4, 2013

TO: Our LLC, LLP, and Regular Partnership Clients

RE: 2012 Form IT-204-LL filing fees and filing due date.

Dear Members and Partners:

Every domestic or foreign LLC or LLP that is required to file a NYS partnership return *and* that has any income, gain, loss, or deduction from New York sources must pay a New York State filing fee. The filing fee for an LLC, LLP, or regular partnership for 2012 has not changed. The amount of the filing fee is based on the New York source gross income of the LLC, LLP, or regular partnership calculated for the 2011 tax year. If the New York source gross income of the LLC or LLP is \$100,000 or less, the fee is \$25. For income up to \$250,000 the fee is \$50; up to \$500,000 the fee is \$175; up to \$1,000,000 the fee is \$500; up to \$5,000,000 the fee is \$1,500, and income up to \$25,000,000 the fee is \$3,000. There is a worksheet on page 3 of the instructions which you will use to determine the New York source gross income if you are preparing this form yourself.

Every regular partnership (that is not an LLC or LLP) that is required to file a NYS partnership return must file Form IT-204-LL and pay a filing fee if their New York Source Gross Income from the preceding year was \$1,000,000 or more. If a regular partnership has more than \$1,000,000 but less than \$5,000,000 in income, the fee is \$1,500.

Every single member limited liability company (SMLLC) that is a disregarded entity for federal income tax purposes and has income, gain, loss, or deductions derived from New York sources is subject to a filing fee of \$25.00.

#### Who Must File Form IT-204-LL

This form must be filed by every LLC that is a disregarded entity for federal income tax purposes, and every LLC, LLIC, LLTC, or LLP that is required to file Form IT-204, *Partnership Return*. Every regular partnership that is required to file a New York partnership return that has income, gain, loss, or deduction from New York State sources **and** had New York source gross income for the preceding tax year of at least \$1,000,000 must also file.

#### Members:

American Institute of Certified Public Accountants (AICPA) • New York State Society of Certified Public Accountants (NYSSCPA)

#### IRS Circular 230 Disclosure

To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. federal tax advice contained in this document is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code, or (ii) promoting, marketing, or recommending to another party any transaction or matter that is contained in this document.

### When to File Form IT-204-LL

Form IT-204-LL must be filed within 60 days after the last day of the tax year of the LLC, LLP, regular partnership, or disregarded entity, with full remittance of any filing fee due attached to the form. For most filers this means March 1, 2013. There is no proration of the filing fee if the LLC, LLP, or regular partnership has a short tax year for federal tax purposes. There is no extension of time to file Form IT-204-LL or to pay the annual fee.

Interest and a late payment penalty will be levied on the amount of the fee not paid. Our fee for preparing Form IT-204-LL for a single-member limited liability company is \$125, and our fee for preparing Form IT-204-LL for a multiple-member LLC, LLP, or regular partnership that is required to file Form IT-204 *Partnership Return* is \$150. Fees not received within 30 days of the invoice date are subject to an 18% APR finance charge.

If you have any questions concerning these filing requirements and fees and how they apply to you, please contact us. This fee must be remitted by March 1, 2013. We will be preparing this form for you on or around Friday, January 18, 2013. This will allow you to submit the form in a timely manner to New York State with your filing fee by the due date of March 1, 2013. **If you do not want us to prepare this form for you, please contact us prior to Friday, January 18, 2013.**

Sincerely,

***Roback, Kumlander & Pehl***

The Business Division  
Roback, Kumlander & Pehl, CPAs, LLP