

**January 17, 2013**

## **IT 204-LL FILING**

Dear Client:

All New York LLCs and LLPs that conducted business in 2012 are required to file a Form IT-204-LL and pay an annual fee. New York partnerships with New York gross receipts greater than \$1 million are also required to file an IT-204-LL. The fee for single member LLCs is \$25. The fee for all other entities is based on the 2011 New York gross receipts and ranges from \$25 to \$4,500.

The IT-204-LL is filed separate from the Income Tax Return and is due February 28, 2012 and is not able to be extended. However, KOD would like to electronically file these forms by January 31, 2013, where possible.

If our firm prepared your IT-204-LL for 2011, we will prepare the 2012 IT-204-LL unless we are instructed to do otherwise. If our firm did not assist in preparing the form IT-204-LL in 2011, please contact us if you would like us to assist in the preparation of the 2012 IT-204-LL.

The returns can be electronically filed, and the fee is directly withdrawn from a bank account on any date, up to the due date of February 28, 2013. Also, please let us know if you have created a new LLC or LLP during 2012 and will be required to file your first IT-204-LL. Likewise, if your LLC or LLP dissolved or was inactive during 2012, please let us know, as you may not be required to file a IT-204-LL.

Please do not hesitate to contact us with questions; we are here to assist you!