



CALIFORNIA SECRETARY OF STATE



Business
Programs Division

Business Entities, 1500 11th St., 3rd Floor,
Sacramento, CA 95814

Thank You for Doing Business in California

Congratulations on the registration of your limited liability company with the California Secretary of State (SOS). Please see below for important information.

The details of your business entity and free images of filings are available online at BusinessSearch.sos.ca.gov. For additional information about starting a new business in California, go to www.sos.ca.gov/business/be/starting-business-checklist.

What's next? Required Filings

SOS Statement of Information – Limited liability companies must fill out and file a complete Statement of Information (Form LLC-12) within the first 90 days of registering with the SOS, and every 2 years thereafter before the end of the calendar month of the original registration date.

How can you file your Statement of Information?

- Online Service:
 - **Submit your Statement of Information online at LLCbizfile.sos.ca.gov.**
- Other Submission Options:
 - Submit your Statement of Information by mail to the SOS's Sacramento office; or
 - Submit your Statement of Information (drop off) at the SOS's Sacramento office.
- Additional information regarding Statements of Information, including forms, instructions and fees is available at www.sos.ca.gov/business/be/statements.

Franchise Tax Board (FTB) Tax Filing – Once your limited liability company is registered with the SOS, you are required to file a tax return with FTB for each taxable year even if you are not conducting business or have no income. Contact FTB at ftb.ca.gov or (800) 852-5711 for forms and requirements concerning franchise taxes or income taxes.

Be aware, if you fail to file a return by the original or extended due date, or fail to pay taxes when due, a penalty may be imposed by FTB. Please visit ftb.ca.gov/businesses/Penalty-Information.shtml for tax penalty related information.

Other Business Information and Resources

All business entities are subject to state and federal tax laws. You may wish to contact the following agencies to assist you with these issues:

- Internal Revenue Service – irs.gov or call (800) 829-1040 for forms and issues concerning Federal tax, employer identification numbers, subchapter S elections.
- State Board of Equalization – boe.ca.gov or call (800) 400-7115 for forms and issues concerning sales taxes or use taxes.
- Employment Development Department – edd.ca.gov or call (800) 300-5616 for forms and issues concerning employment and payroll taxes.
- CalGold – calgold.ca.gov for appropriate permit, licensing, and contact information for the various agencies that administer and issue these permits.
- SOS Business Resources – www.sos.ca.gov/business/be/resources for a list of agencies you may need to contact to ensure proper compliance with California state law.
- CA Governor's Office of Business and Economic Development (Go-Biz) – business.ca.gov for a range of business services including, site selection and permit assistance.