

LLC COST AND FILING STATE-BY-STATE COMPARISON CHART

| State | Filing Fee | Min. Annual Fee | State Tax Return |
|----------------------|-------------------|------------------------|---|
| Alabama | \$75 | \$100 | yes |
| Alaska | \$350 | \$100 | yes if doing business in Alaska |
| Arizona | \$50 | no | no |
| Arkansas | \$50 | \$150 | yes |
| California | \$70 | \$800 | yes |
| Colorado | \$125 | \$85 | yes |
| Connecticut | \$120 | \$250 | yes |
| Delaware | \$90 | \$250 | yes |
| District of Columbia | \$165 | \$100 | yes if income from D.C. operations over \$12K |
| Florida | \$250 | \$100 | yes |
| Georgia | \$100 | \$25 | only if earning income in Georgia |
| Hawaii | \$100 | \$25 | yes |
| Idaho | \$100 | no | yes |
| Illinois | \$500 | \$200 | yes |
| Indiana | \$90 | \$30 | yes |
| Iowa | \$50 | no | yes |
| Kansas | \$165 | no | yes |
| Kentucky | \$40 | \$15 | yes |
| Louisiana | \$75 | \$25 | yes if doing business in Louisiana, unless all owners are state residents |
| Maine | \$250 | \$60 | yes if doing business in Maine or have a member residing in Maine |
| Maryland | \$126 | no | yes |
| Massachusetts | \$520 | \$500 | yes |
| Michigan | \$50 | \$5 | yes if doing business in Michigan |
| Minnesota | \$160 | \$50 | yes if doing business in Minnesota |
| Mississippi | \$50 | no | yes |
| Missouri | \$105 | no | yes |
| Montana | \$70 | \$10 | yes |
| Nebraska | \$125 | no | yes |
| Nevada | \$125 | \$85 | no |
| New Hampshire | \$100 | \$100 | yes |
| New Jersey | \$125 | \$50 | yes |
| New Mexico | \$50 | no | yes |
| New York | \$210 | \$325 | yes |
| North Carolina | \$125 | \$200 | yes |
| North Dakota | \$155 | \$50 | yes if doing business in North Dakota |

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|----------------|--------------------|------------------------|---|
| Ohio | \$125 | no | yes |
| Oklahoma | \$104 | no | yes |
| Oregon | \$105 | \$30 | yes |
| Pennsylvania | \$125 | seek local counsel | yes |
| Rhode Island | \$165 | \$50 | yes if doing business in Rhode Island |
| South Carolina | \$110 | \$10 | yes if doing business in South Carolina |
| South Dakota | \$150 | \$50 | no |
| Tennessee | \$300 | \$300 | yes |
| Texas | \$300 | no | no |
| Utah | \$75 | \$15 | yes |
| Vermont | \$100 | \$15 | Yes if any non-resident members of if doing business in Vermont |
| Virginia | \$104 | \$50 | no |
| Washington | \$200 | \$50 | yes |
| West Virginia | \$100 | \$25 | yes |
| Wisconsin | \$130 | no | yes |
| Wyoming | seek local counsel | seek local counsel | yes |