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LLC Year-One Compliance Kit 2026–2027

Everything a new LLC has to file or pay in its first year: a checklist, the federal dates through January 2028, and every state's annual report fee and due date.

Checked against official sources on 27 October 2026.

First 30 days

- [ ] **Save your stamped articles and file number**
  Note the exact legal name and formation date. Keep a copy off your laptop.
- [ ] **Get your EIN free on IRS.gov**
  Only after the state accepts your articles. Never pay a site to "obtain" one.
- [ ] **Open business checking in the LLC's exact name**
  Then stop mixing personal and business money.
- [ ] **Sign a written operating agreement**
  New York and California require one; banks often ask elsewhere.
- [ ] **Confirm your registered agent**
  In-state street address, staffed in business hours. Note any renewal date.
- [ ] **Check licenses, permits, and sales tax**
  Forming the LLC is not a license. Check city, county, and state.

Rest of year one

- [ ] **Put your state report on the calendar**
  Find your state on pages 3–4. Set a reminder two weeks ahead.
- [ ] **Set up bookkeeping and reconcile monthly**
  Your estimates and returns are built from these numbers.
- [ ] **Pay quarterly estimated tax if you'll owe $1,000+**
  Dates on page 2. Safe harbor: 90% of this year's tax or 100% of last year's (110% if last year's AGI was over $150,000; $75,000 married filing separately).
- [ ] **Collect a W-9 before you pay a contractor**
  For 2026 payments of $2,000 or more you file Form 1099-NEC by February 1, 2027.
- [ ] **Know your federal return**
  One owner: the LLC's profit goes on your Form 1040. Two or more: Form 1065 by March 15. S-corp election: Form 1120-S by March 15.
- [ ] **Foreign owner? Plan for Form 5472 and BOI**
  See the notes on page 2.

Federal dates through January 2028

2026 estimated-tax dates are from the 2026 Form 1040-ES. Dates marked * are worked out from IRS rules because the 2027 forms are not out yet; recheck them on IRS.gov.

Done	Due	What
☐	Jan 15, 2027	**Q4 2026 estimated tax (Form 1040-ES)** You can skip it if you file your 2026 return by Feb 1, 2027 and pay the full balance.
☐	Feb 1, 2027	**Form 1099-NEC to the IRS and each payee** For 2026 payments of $2,000+. Jan 31 is a Sunday. Form 1099-MISC copies to payees are due the same day.
☐	Mar 1, 2027	**Form 1099-MISC to the IRS on paper** Mar 31, 2027 if you e-file. Feb 28 is a Sunday.
☐	Mar 15, 2027	**Form 1065 (multi-member) or Form 1120-S (S-corp election) for 2026** Extension: Form 7004.
☐	Apr 15, 2027	**Form 1040 for 2026 and Q1 2027 estimated tax** Foreign-owned single-member LLC: Form 5472 with a pro forma Form 1120 (extension: Form 7004).
☐	Jun 15, 2027	**Q2 2027 estimated tax**
☐	Sep 15, 2027	**Q3 2027 estimated tax**
☐	Jan 18, 2028*	**Q4 2027 estimated tax** Jan 15 is a Saturday and Jan 17 is Martin Luther King Jr. Day.
☐	Jan 31, 2028*	**Form 1099-NEC for 2027 payments** The $2,000 threshold is inflation-adjusted from 2027; check IRS Pub. 1099.

Rules worth knowing

1099 threshold. For payments made in 2026, Form 1099-NEC and most Form 1099-MISC boxes start at **$2,000** (it was $600). Royalties stay at $10 and gross proceeds paid to an attorney at $600. If you backup-withheld, file at any amount.

BOI reporting. FinCEN's final rule took effect August 14, 2026: companies created in the U.S. and their owners don't file beneficial ownership reports. A company formed abroad and registered to do business in a state may still have to, within 30 days of its registration. FinCEN has no "Form 4022" or "Form 5102"; letters naming them are scams.

Form 5472. A foreign-owned U.S. single-member LLC with reportable related-party transactions (contributions to and distributions from the LLC count) files Form 5472 attached to a pro forma Form 1120 by that return's due date. The penalty for missing it is $25,000.

States run their own calendars. State income-tax estimates and returns are separate from these dates.

Annual report fees and due dates

Tick your state. “Anniversary” means the month or date your LLC was formed. Most states skip the formation year; check the first due year on your state’s site.

Mine	State	Report	Fee	When it’s due
☐	**Alabama**	No SOS annual report Business Privilege Tax — separate ADOR return (often due April 15)	—	No recurring SOS report
☐	**Alaska**	Biennial report	$100 ($137.50 late)	January 2, every 2 years (same odd/even year as formation)
☐	**Arizona**	No ACC annual report	—	No recurring SOS report
☐	**Arkansas**	Annual Franchise Tax Report	$150 (+$5 online)	May 1 each year
☐	**California**	Statement of Information (biennial) $800 annual LLC tax (FTB Form 3522), due April 15; LLC fee if CA gross receipts $250,000+	$20	Every 2 years, by last day of anniversary month
☐	**Colorado**	Periodic Report	$25 ($50 late)	Every year, by last day of anniversary month
☐	**Connecticut**	Annual report	$80	March 31 each year
☐	**Delaware**	None (no annual report) $400 annual LLC tax, due June 1	—	No report (tax due June 1)
☐	**District of Columbia**	Biennial report (BRA-25)	$300 ($100 late)	April 1, every 2 years
☐	**Florida**	Annual report (Sunbiz)	$138.75 ($538.75 after May 1)	May 1 each year
☐	**Georgia**	Annual registration	$60 online or paper ($25 late)	April 1 each year
☐	**Hawaii**	Annual report	$12.50 online / $15 paper	Every year, by end of anniversary calendar quarter
☐	**Idaho**	Annual report	$0	Every year, by last day of anniversary month
☐	**Illinois**	Annual report (LLC-50.1)	$75	Every year, by last day before anniversary month
☐	**Indiana**	Business Entity Report (biennial)	$32 online / $50 paper	Every 2 years, by last day of anniversary month
☐	**Iowa**	Biennial report	$30 online / $45 paper	April 1, every 2 years of odd-numbered years
☐	**Kansas**	Information report (biennial)	$90 online / $110 paper	April 15, every 2 years (same odd/even year as formation)
☐	**Kentucky**	Annual report	$15	June 30 each year
☐	**Louisiana**	Annual report	$35	Every year, by formation anniversary date
☐	**Maine**	Annual report	$85 ($50 late)	June 1 each year
☐	**Maryland**	Form 1 Annual Report	$300	April 15 each year
☐	**Massachusetts**	Annual report	$500	Every year, by formation anniversary date
☐	**Michigan**	Annual Statement	$25	February 15 each year
☐	**Minnesota**	Annual renewal	$0	December 31 each year
☐	**Mississippi**	Annual report	$0	April 15 each year

Mine	State	Report	Fee	When it's due
☐	**Missouri**	No SOS annual report	—	No recurring SOS report
☐	**Montana**	Annual report	$0 Jan 1–Apr 15; $35 after	December 1 each year
☐	**Nebraska**	Biennial report	$25 online (+$3 portal fee) / $30 paper	April 1, every 2 years of odd-numbered years
☐	**Nevada**	Annual list + state business license	$350 ($150 + $200)	Every year, by last day of anniversary month
☐	**New Hampshire**	Annual report	$102 online / $100 paper	April 1 each year
☐	**New Jersey**	Annual report	$75	Every year, by last day of anniversary month
☐	**New Mexico**	No SOS annual report	—	No recurring SOS report
☐	**New York**	Biennial statement Tax Department filing fee (IT-204-LL) for some LLCs	$9	Every 2 years, by last day of anniversary month
☐	**North Carolina**	Annual report	$200 ($203 online)	April 15 each year
☐	**North Dakota**	Annual report	$50	November 15 each year
☐	**Ohio**	No SOS annual report	—	No recurring SOS report
☐	**Oklahoma**	Annual certificate	$25	Every year, by formation anniversary date
☐	**Oregon**	Annual report / renewal	$100	Every year, by formation anniversary date
☐	**Pennsylvania**	Annual report	$7	September 30 each year
☐	**Rhode Island**	Annual report	$50 (+$2.50 online)	May 1 each year
☐	**South Carolina**	No SOS annual report	—	No recurring SOS report
☐	**South Dakota**	Annual report	$55 online / $70 paper	Every year, by first day of anniversary month
☐	**Tennessee**	Annual report Franchise & excise tax returns for most LLCs (due April 15)	$300 min ($50/member, max $3,000)	April 1 each year
☐	**Texas**	No SOS annual report — Franchise Tax / Public Information Report	$0 tax if revenue ≤ $2.65M (PIR still required)	May 15 each year
☐	**Utah**	Annual renewal	$18	Every year, by last day of anniversary month
☐	**Vermont**	Annual report	$45	March 31 each year
☐	**Virginia**	Annual registration fee	$50 ($25 late)	Every year, by last day of anniversary month
☐	**Washington**	Annual report	$70 ($95 late)	Every year, by last day of anniversary month
☐	**West Virginia**	Annual report	$25 ($75 after June 30)	June 30 each year
☐	**Wisconsin**	Annual report	$25 online / $40 paper	Every year, by end of anniversary calendar quarter
☐	**Wyoming**	Annual report + license tax	$60 minimum	Every year, by first day of anniversary month

State figures come from each state's official filing or revenue site, checked between September and October 2026 (full table with sources: formationlane.com/guides/llc-fees-by-state/). Federal items checked 27 October 2026 on irs.gov (Form 1040-ES, estimated-tax FAQ, Instructions for Forms 1099-MISC and 1099-NEC, Instructions for Form 5472) and fincen.gov/boi.

General information only, not legal or tax advice. Confirm on official government sites before you file.