



# Instructions for Form IT-204-LL Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form

# IT-204-LL-1

## General information

### Who must file

You must file Form IT-204-LL, *Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form*, if you are a:

- limited liability company (LLC) that is a disregarded entity for federal income tax purposes that has income, gain, loss, or deduction from New York State sources; **or**
- domestic or foreign LLC (including a limited liability investment company [LLIC] or a limited liability trust company [LLTC]), or limited liability partnership (LLP) that is required to file a New York State partnership return **and** that has income, gain, loss, or deduction from New York State sources; **or**
- regular partnership (those that are not an LLC or LLP) 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 million.

Do **not** file Form IT-204-LL if you are:

- a partnership, LLC, or LLP with no income, gain, loss, or deduction from New York sources who is filing a partnership return solely because you have a New York resident partner; **or**
- a partnership, LLC, or LLP with no income, gain, loss, or deduction from New York sources regardless of whether or not you are formed under the laws of New York State or are dormant; **or**
- an LLC or LLP that has elected to be treated as a corporation for federal income tax purposes.

### Filing fee calculation

The filing fee is based on the *New York source gross income* for the tax year immediately **preceding** the tax year for which the fee is due. You cannot prorate the filing fee if the partnership, LLC, or LLP has a short tax year for federal tax purposes.

If your LLC or LLP did **not** have any New York source gross income for the preceding tax year, the filing fee is \$25.

If your LLC is treated as a disregarded entity for federal income tax purposes **and** has any income, gain, loss, or deduction from New York sources, the filing fee is \$25.

### New York Source gross income

*New York source gross income* is defined as the sum of the partners' or members' shares of federal gross income from the partnership, LLP, or LLC, derived from or connected with New York State sources without any allowance or deduction for cost of goods sold, determined in accordance with the provisions of § 631 of the New York State Tax Law as if those provisions and any related provisions expressly referred to a computation of federal gross income from New York sources.

### When to file

You must file Form IT-204-LL and pay the filing fee in full on or before the 15th day of the third month following the close of your calendar or fiscal tax year. When the due date falls on a Saturday, Sunday, or legal holiday, you must file and pay no later than the next business day.

There is no extension of time to file Form IT-204-LL or pay the annual fee. If you fail to timely file Form IT-204-LL, or fail to pay the full amount of the filing fee by the due date, you may be subject to penalties and interest.

### E-file mandate

You may be required to electronically file Form IT-204-LL, using New York State-approved software.

Partnerships must electronically file if they meet all three of the following conditions:

- prepare tax documents themselves, without the assistance of a tax professional;
- use approved e-file tax software to prepare their return or extension; and
- have broadband Internet access.

For more information, see *Electronic filing mandate for business taxpayers*.

### Additional filing requirements

Both domestic LLCs and LLPs are required to register with the New York State Department of State. In addition, foreign LLCs and LLPs that wish to carry on or conduct business or activities in New York State **must** register with the Department of State. If you have questions concerning the registration process:

- visit the Department of State website at [dos.ny.gov](http://dos.ny.gov),
- write to the New York State Department of State, One Commerce Plaza, 99 Washington Avenue, Albany NY 12231-0001, or
- call 518-473-2492.

New York personal income tax and corporation franchise taxes conform with the federal income tax classifications of LLCs and LLPs. An LLC or LLP **must** file a New York State partnership return using Form IT-204 if it:

- is treated as a partnership for federal income tax purposes, and
- meets the filing requirements (see Form IT-204-I, *Instructions for Form IT-204*).

Partnership returns for calendar year 2024 are due March 17, 2025. Fiscal-year partnership returns are due the 15th day of the third month after the end of the tax year.

### New York City

For information regarding the tax treatment of an LLC or LLP for purposes of the New York City Business Corporation Tax, New York City General Corporation Tax, and the New York City Unincorporated Business Tax, visit the NYC Department of Finance website at [www.nyc.gov/finance](http://www.nyc.gov/finance).

## Specific instructions

### Identification number

In the box, enter your employer identification number or the New York State temporary number issued by the New York State Tax Department.

However, if your LLC is considered a disregarded entity for federal income tax purposes **and** has not been previously

assigned an employer identification number or a New York State temporary number, then enter your Social Security number.

If you were issued a temporary number but now have an employer identification number, enter it here and update your business information with the Tax Department if you have not already done so.

**Note:** To obtain an employer identification number, contact the Internal Revenue Service.

## Change of business information

If you marked an **X** in the box to indicate a change of address, enter your new address in the spaces provided, and report any other changes, including your business name, ID number, mailing address, physical address, telephone number, or owner/officer information on Form DTF-95, *Business Tax Account Update*. If only your address has changed, you may use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to correct your address for this and all other tax types. You can get these forms from our website or by phone. See *Need help?* for the phone number and Web address.

## Special condition code

No special condition code exists at this time.

## Part 1: General information

### Amended Form IT-204-LL

You must file an amended Form IT-204-LL to correct an error on your previously filed Form IT-204-LL or to report changes. Mark an **X** in this box if you are amending Form IT-204-LL. Submit an explanation of the error or changes with the form.

**Important:** If you disagree with a bill you received from the Tax Department, do **not** file an amended form. Follow the instructions you received with the bill, or, to learn more, see *Disagree with a bill or action* or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *disagree*).

### Refund

Mark an **X** in this box to request a refund of any overpayment resulting from your amended Form IT-204-LL. Submit your request in writing and file it within three years from the date you filed your original form, or two years from the date you paid the fee, whichever is later.

### Final Form IT-204-LL

Mark an **X** in this box if this is your final Form IT-204-LL. If the LLC or LLP is registered with the Department of State, you must also contact the Department of State at 518-473-2492 to terminate the registration.

## Line 1

### Income from New York State sources

Income from New York State sources includes:

- income attributable to the ownership of any interest in real property located in New York State, including all or a portion of the gain or loss from the sale or exchange of an interest in an entity, if the entity owns:
  - real property in New York State; or
  - shares of stock in a cooperative housing corporation where the cooperative units relating to the shares are located in New York, provided that the sum of the fair market values of such real property, cooperative shares, and related cooperative units equals or exceeds 50% of the fair market value of the assets the entity has owned for at least two

years as of the date of the sale or exchange (for additional information, see TSB-M-18(1)I, *Definition of New York Source Income of a Nonresident Individual Expanded*); or

- tangible personal property located in New York State;
- income attributable to the ownership of any interest in intangible personal property to the extent that it is used in a *business, trade, profession, or occupation carried on in New York State*;
- income attributable to a *business, trade, profession, or occupation carried on in New York State*;
- any gain from the sale, transfer, or other disposition of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold, when the real property comprising the units of such cooperative housing corporation is located in New York State, whether or not connected with a business; and
- any gain you recognized for federal income tax purposes from the sale or transfer of a partnership interest, where the sale or transfer:
  - is subject to the provisions of Internal Revenue Code (IRC) section 1060, and
  - occurred on or after April 10, 2017.

Determine the amount of the gain to be included in New York source income using the applicable methods and rules in place under Article 22 in the year that the assets were sold or transferred.

For additional information, see TSB-M-18(2)I, *Nonresident Partner's Treatment of Gain or Loss on Certain Sales or Transfers of a Partnership or Membership Interest*.

**Note:** Mark an **X** in the Yes box even if your partnership, LLC, or LLP has a net loss derived from New York sources during the tax year.

### Business, trade, profession, or occupation carried on in New York State

A partnership carries on a *business, trade, profession, or occupation within New York State* if:

- it maintains or operates an office, shop, store, warehouse, factory, agency, or other place in New York State where its affairs are systematically and regularly carried on, or
- it performs a series of acts or transactions in New York State with regularity and continuity for livelihood or profit, as distinguished from isolated or incidental transactions.

## Part 2: Partnerships and LLCs and LLPs treated as partnerships for federal income tax purposes

**LLCs that are disregarded entities for federal income tax purposes:** Skip Part 2 and continue with Part 3.

(continued)

**Line 4**

Use the *New York source gross income worksheet* to calculate your modified federal and New York source gross income for tax year 2023.

In column A, lines 1 through 13 of the worksheet, enter the amounts from the applicable federal schedules as instructed.

In column B of the worksheet, enter the portion of column A (if any) that relates to New York sources.

New York source gross income worksheet		
Enter 2023 amounts	A Modified federal gross income	B New York source gross income
1 Enter the amount from federal Form 1065, line 1c .....	1.	
2 Enter the amount from federal Form 1065, Schedule K, line 5 .....	2.	
3 Enter the amount from federal Form 1065, Schedule K, line 6a .....	3.	
4 Enter the amount from federal Form 1065, Schedule K, line 7 .....	4.	
5 Enter any income (not losses) included on federal Form 1065, Schedule K, line 11 .....	5.	
6 Add the gain (not loss) amounts from federal Form 8949, column (h), and the gains (not losses) from federal Form 1065, Schedule D, lines 1a, column (h); 4, 5, 8a, column (h); 11, 12, and 14. ....	6.	
7 Add the gain (not loss) amounts from federal Form 4797, column (g), lines 2 through 6, 10, and 13 through 16 .....	7.	
8 Enter the amount from federal Form 8825, line 18a .....	8.	
9 Enter the income (not loss) from federal Schedule F (Form 1040), line 9.....	9.	
10 Enter the amount from federal Schedule F (Form 1040), line 1b .....	10.	
11 Enter any income (not losses) included on federal Form 1065, Schedule K, line 3a, not included above .....	11.	
12 Enter any income (not losses) included on federal Form 1065, line 4, from estates and trusts not included above .....	12.	
13 Enter any income (not losses) included on federal Form 1065, line 7, not included above .....	13.	
14 New York source gross income from lower tiered partnerships .....	14.	
15 Total (add column B, lines 1 through 14); enter the amount here and on Form IT-204-LL, line 4 .....	15.	

**Tiered partnerships:** Do not include on lines 1 through 13 of the worksheet income from any partnership in which you are a partner. Enter the amount provided to you by the partnership on line 14 of the worksheet.

If you did not have any New York source gross income for tax year 2023, enter **0** on line 4.

**Line 5: NYS filing fee**

**LLC and LLP:** Find the amount of the New York source gross income, reported on line 4 of Form IT-204-LL, in the table below, and enter the corresponding amount of the NYS filing fee on line 5. If you entered **0** on line 4 of Form IT-204-LL, enter **25** on line 5.

LLC and LLP filing fee table		
If the New York source gross income on line 4 is more than:	but not more than:	LLC/LLP enter on line 5:
\$ 0	\$ 100,000	25
100,000	250,000	50
250,000	500,000	175
500,000	1,000,000	500
1,000,000	5,000,000	1,500
5,000,000	25,000,000	3,000
25,000,000		4,500

**Regular partnership:** Find the amount of the New York source gross income, reported on line 4 of Form IT-204-LL, in the table below, and enter the corresponding amount of the NYS filing fee on line 5. If the amount entered on line 4 is less than \$1,000,000, or the partnership had no New York source gross income, no NYS filing fee is due. **Do not** file this form.

Regular partnership filing fee table		
If the New York source gross income on line 4 is:	but not more than:	Regular partnership enter on line 5:
\$1,000,000		500
If the New York source gross income on line 4 is more than:	but not more than:	enter on line 5:
\$ 1,000,000	\$ 5,000,000	1,500
5,000,000	25,000,000	3,000
25,000,000		4,500

## Part 4: Payment amount

### Line 8: Payment amount

Enter the amount from line 5 or line 7. Make check or money order for this amount payable to **NYS filing fee**; write your EIN or SSN and **2024 filing fee** on the remittance and submit it with this form.

### Fee for payments returned by banks

The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department will not charge the fee.

If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

## Signatures

A general partner must sign Form IT-204-LL.

Enter your daytime telephone number including the area code. This entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your form.

## Paid preparer's signature

If you pay someone to prepare your form, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your form. A person who prepares your form and does not charge you should not fill in the paid preparer's area.

**Paid preparer's responsibilities:** Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

For more information, see Tax preparer registration requirements or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *registration*).

## Where to file

If you are not required to file electronically, mail your completed form and payment to:

**STATE PROCESSING CENTER  
PO BOX 15310  
ALBANY NY 12212-5310**

**Private delivery services** – See Publication 55, *Designated Private Delivery Services*.

## Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

## Need help?

Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features

## Telephone assistance

Automated income tax refund status:	518-457-5149
Personal Income Tax Information Center:	518-457-5181
To order forms and publications:	518-457-5431
Text telephone (TTY) or TDD equipment users:	Dial 7-1-1 for the New York Relay Service