**State Income Tax Filing Requirements Template for LLCs, S-Corps, and Corporations –**

**Instructions for Use**

* Fill in Specifics: Use the template to insert your business’s details (e.g., entity type, revenue, tax elections) where applicable.
* Verify with State Authorities: Tax laws vary by state and business activity. Confirm requirements with the state’s Department of Revenue or a tax professional.
* Use Links: Access the provided links for forms, filing instructions, or business portals.
* Track Deadlines: Note annual report and tax filing deadlines to avoid penalties.
  + ***ProTip – Use the StartSmart by NexTax.AI’s App to track your tax filing dates in the Smart Compliance Center, by going to the Compliance tab, clicking the Setup button, and entering your entity type & State.***

**Alabama**

Summary:

* LLCs: Treated as pass-through entities (partnership for multi-member, disregarded for single-member) unless electing corporate taxation. File Form 65 (partnership return) if multi-member; no state income tax return for single-member LLCs unless elected as a corporation.
* S-Corps: File Form 20S for state income tax on pass-through income (5% rate). Owners report income on personal returns.
* C-Corps: File Form 20 for corporate income tax (6.5% of net income). Annual Business Privilege Tax (Form PPT) also required for all entities.
* Franchise Tax: Business Privilege Tax due annually by April 15 or 2.5 months after fiscal year-end.
* Annual Report: Required with Business Privilege Tax filing, due same date.  
  Links:
* [Alabama Department of Revenue – Business Taxes](https://revenue.alabama.gov/division/business-taxes/)
* [Business Privilege Tax Forms](https://revenue.alabama.gov/tax-types/business-privilege-tax/)
* [Secretary of State – Annual Reports](https://www.sos.alabama.gov/business-services/annual-reports)

**Alaska**

Summary:

* LLCs: No state income tax. LLCs file federal returns (Form 1065 for partnerships, Schedule C for single-member). Annual report required.
* S-Corps: No state income tax; file federal Form 1120S. Owners report income on personal returns.
* C-Corps: Subject to corporate income tax (2-9.4% based on income). File Form 6000.
* Franchise Tax: None.
* Annual Report: Due biennially by July 1 in odd-numbered years; $100 fee.  
  Links:
* [Alaska Department of Revenue – Tax Division](http://www.tax.alaska.gov/)
* [Corporations Business License](https://www.commerce.alaska.gov/web/cbpl/BusinessLicensing.aspx)
* [Secretary of State – Biennial Reports](https://www.commerce.alaska.gov/web/cbpl/Corporations.aspx)

**Arizona**

Summary:

* LLCs: Pass-through entities file Form 165 (partnership return) if multi-member; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form 120S (5% rate on pass-through income). Owners report on personal returns.
* C-Corps: File Form 120 for corporate income tax (4.9% flat rate).
* Franchise Tax: None.
* Annual Report: Due annually by anniversary of formation; $45 fee for LLCs, $100 for corporations.  
  Links:
* [Arizona Department of Revenue – Business Taxes](https://azdor.gov/business)
* [Corporation Commission – Annual Reports](https://ecorp.azcc.gov/)

**Arkansas**

Summary:

* LLCs: Pass-through entities file Form AR1050 (partnership return); no state return for single-member unless electing corporate taxation.
* S-Corps: File Form AR1100S (6.5% max rate on pass-through income).
* C-Corps: File Form AR1100CT for corporate income tax (1-6.5% graduated rate).
* Franchise Tax: Annual franchise tax due May 1; based on capital stock.
* Annual Report: Due with franchise tax by May 1; $150 fee for corporations.  
  Links:
* [Arkansas Department of Finance – Tax Division](https://www.dfa.arkansas.gov/taxes)
* [Franchise Tax Information](https://www.sos.arkansas.gov/business-services/franchise-tax)
* [Secretary of State – Annual Reports](https://www.sos.arkansas.gov/business-services)

**California**

Summary:

* LLCs: File Form 568; pay $800 minimum franchise tax (waived first year through 2023) plus additional tax if gross receipts exceed $250,000. Pass-through unless electing corporate taxation.
* S-Corps: File Form 100S; 1.5% tax on net income plus $800 minimum franchise tax.
* C-Corps: File Form 100; 8.84% tax on net income plus $800 minimum franchise tax.
* Franchise Tax: $800 minimum due annually by April 15; additional tax for LLCs based on gross receipts.
* Annual Report: LLCs file Form SI-200 biennially ($20 fee); corporations file annually ($25 fee).  
  Links:
* [California Franchise Tax Board](https://www.ftb.ca.gov/)



* [Franchise Tax Information](https://www.ftb.ca.gov/file/business/types/limited-liability-company/index.html)
* [Secretary of State – Business Filings](https://bizfileonline.sos.ca.gov/)

**Colorado**

Summary:

* LLCs: Pass-through entities file Form DR 0106 (partnership return); no state return for single-member unless electing corporate taxation.
* S-Corps: File Form DR 0112 (4.55% flat rate on pass-through income).
* C-Corps: File Form DR 0112 for corporate income tax (4.55% flat rate).
* Franchise Tax: None.
* Annual Report: Due annually by anniversary of formation; $10 fee.  
  Links:
* [Colorado Department of Revenue – Taxation](https://tax.colorado.gov/)
* [Secretary of State – Business Filings](https://www.sos.state.co.us/biz/BusinessEntityCriteriaExt.do)

**Connecticut**

Summary:

* LLCs: Pass-through entities file Form CT-1065/CT-1120SI; pay $250 Business Entity Tax biennially.
* S-Corps: File Form CT-1120S (7.5% on certain income; pass-through otherwise).
* C-Corps: File Form CT-1120 for corporate income tax (7.5% rate).
* Franchise Tax: None, but Business Entity Tax applies to LLCs/S-Corps.
* Annual Report: Due annually by anniversary; $80 fee for LLCs, $150 for corporations.  
  Links:
* [Connecticut Department of Revenue Services](https://portal.ct.gov/DRS)
* [Business Entity Tax](https://portal.ct.gov/DRS/Businesses/Business-Entity-Tax)
* [Secretary of State – Business Services](https://business.ct.gov/)

**Delaware**

Summary:

* LLCs: No state income tax for pass-through LLCs; file Form 1100 if electing corporate taxation. Annual tax of $300 due June 1.
* S-Corps: File Form 1100S; no state income tax on pass-through income.
* C-Corps: File Form 1100 for corporate income tax (8.7% rate).
* Franchise Tax: Due annually by March 1; $175-$250,000 based on shares or capital.
* Annual Report: Due with franchise tax by March 1; $50 fee for corporations.  
  Links:
* [Delaware Division of Revenue](https://revenue.delaware.gov/)



* [Franchise Tax Information](https://revenue.delaware.gov/business/franchise-tax/)
* [Division of Corporations](https://corp.delaware.gov/)

**Florida**

Summary:

* LLCs: No state income tax for pass-through LLCs; file Form F-1065 if multi-member.
* S-Corps: No state income tax; file federal Form 1120S.
* C-Corps: File Form F-1120 for corporate income tax (5.5% rate).
* Franchise Tax: None.
* Annual Report: Due May 1; $138.75 fee for LLCs, $150 for corporations.  
  Links:
* [Florida Department of Revenue](https://floridarevenue.com/taxes)
* [Sunbiz – Annual Reports](https://www.sunbiz.org/)

**Georgia**

Summary:

* LLCs: Pass-through entities file Form 600S (partnership return); no state return for single-member unless electing corporate taxation.
* S-Corps: File Form 600S (6% rate on pass-through income).
* C-Corps: File Form 600 for corporate income tax (5.75% rate).
* Franchise Tax: Net worth tax due annually by April 15; $10-$5,000 based on net worth.
* Annual Report: Due April 1; $50 fee.  
  Links:
* [Georgia Department of Revenue](https://dor.georgia.gov/)
* [Net Worth Tax](https://dor.georgia.gov/taxes/business-taxes/corporate-income-and-net-worth-tax)
* [Secretary of State – Annual Reports](https://sos.ga.gov/)

**Hawaii**

Summary:

* LLCs: Pass-through entities file Form G-49 (partnership return); 4-4.5% tax on pass-through income.
* S-Corps: File Form N-35 (4-4.5% rate on pass-through income).
* C-Corps: File Form N-30 for corporate income tax (4.4-6.4% rate).
* Franchise Tax: None.
* Annual Report: Due annually by end of formation month; $12.50 fee for LLCs, $15 for corporations.  
  Links:
* [Hawaii Department of Taxation](https://tax.hawaii.gov/)
* [Business Express – Annual Filings](https://hbe.ehawaii.gov/BizSearch/search.html)

**Idaho**

Summary:

* LLCs: Pass-through entities file Form 65; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form 41S (6.5% rate on pass-through income).
* C-Corps: File Form 41 for corporate income tax (6.5% rate).
* Franchise Tax: None.
* Annual Report: Due annually by end of formation month; no fee.  
  Links:
* [Idaho State Tax Commission](https://tax.idaho.gov/)
* [Secretary of State – Business Services](https://sosbiz.idaho.gov/)

**Illinois**

Summary:

* LLCs: Pass-through entities file Form IL-1065; 1.5% replacement tax applies.
* S-Corps: File Form IL-1120-ST (1.5% replacement tax).
* C-Corps: File Form IL-1120 for corporate income tax (7% rate) plus 2.5% replacement tax.
* Franchise Tax: Included in annual report fee; due March 1.
* Annual Report: Due annually by anniversary; $75 fee for LLCs, $150 for corporations.  
  Links:
* [Illinois Department of Revenue](https://www2.illinois.gov/rev/)
* [Secretary of State – Business Services](https://www.ilsos.gov/departments/business_services/)

**Indiana**

Summary:

* LLCs: Pass-through entities file Form IT-65; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form IT-20S (3.1% rate on pass-through income).
* C-Corps: File Form IT-20 for corporate income tax (4.9% rate).
* Franchise Tax: None.
* Annual Report: Due biennially by end of formation month; $31 fee online.  
  Links:
* [Indiana Department of Revenue](https://www.in.gov/dor/)
* [Secretary of State – Business Services](https://inbiz.in.gov/)

**Iowa**

Summary:

* LLCs: Pass-through entities file Form IA 1065; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form IA 1120S (5.5-8.4% rate on pass-through income).
* C-Corps: File Form IA 1120 for corporate income tax (5.5-8.4% rate).
* Franchise Tax: None.
* Annual Report: Due biennially by March 31 in odd-numbered years; $45 fee.  
  Links:
* [Iowa Department of Revenue](https://tax.iowa.gov/)
* [Secretary of State – Business Services](https://sos.iowa.gov/business/)

**Kansas**

Summary:

* LLCs: Pass-through entities file Form K-40; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form K-120S (4% rate on pass-through income).
* C-Corps: File Form K-120 for corporate income tax (4-7% rate).
* Franchise Tax: Due annually by April 15; $1 per $1,000 of net worth (min $20, max $2,500).
* Annual Report: Due April 15; $55 fee.  
  Links:
* [Kansas Department of Revenue](https://www.ksrevenue.gov/)
* [Franchise Tax Information](https://www.ksrevenue.gov/taxnotices/notice05-04.pdf)
* [Secretary of State – Business Services](https://sos.ks.gov/)

**Kentucky**

Summary:

* LLCs: Pass-through entities file Form 725; pay Limited Liability Entity Tax (LLET) of $175 minimum.
* S-Corps: File Form 720S (5% rate on pass-through income); LLET applies.
* C-Corps: File Form 720 for corporate income tax (5% rate); LLET applies.
* Franchise Tax: LLET due annually by April 15.
* Annual Report: Due June 30; $15 fee for LLCs, $40 for corporations.  
  Links:
* [Kentucky Department of Revenue](https://revenue.ky.gov/)
* [LLET Information](https://revenue.ky.gov/Business/Corporation-Income-and-Limited-Liability-Entity-Tax)
* [Secretary of State – Annual Reports](https://www.sos.ky.gov/bus/)

**Louisiana**

Summary:

* LLCs: Pass-through entities file Form IT-565; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form CIFT-620 (3-7% rate on pass-through income).
* C-Corps: File Form CIFT-620 for corporate income tax (3-7% rate).
* Franchise Tax: Due annually by May 15; $1.50-$3 per $1,000 of capital.
* Annual Report: Due by anniversary; $30 fee.  
  Links:
* [Louisiana Department of Revenue](https://revenue.louisiana.gov/)
* [Franchise Tax Information](https://revenue.louisiana.gov/CorporateFranchiseTax)
* [Secretary of State – Business Filings](https://www.sos.la.gov/BusinessServices/)

**Maine**

Summary:

* LLCs: Pass-through entities file Form 1065-ME; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form 1120S-ME (7.15% rate on pass-through income).
* C-Corps: File Form 1120-ME for corporate income tax (3.5-8.93% rate).
* Franchise Tax: None.
* Annual Report: Due June 1; $85 fee for LLCs, $150 for corporations.  
  Links:
* [Maine Revenue Services](https://www.maine.gov/revenue/)
* [Secretary of State – Annual Reports](https://www.maine.gov/sos/cec/corp/)

**Maryland**

Summary:

* LLCs: Pass-through entities file Form 510; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form 510 (8.25% rate on pass-through income).
* C-Corps: File Form 500 for corporate income tax (8.25% rate).
* Franchise Tax: None.
* Annual Report: Due April 15; $300 fee.  
  Links:
* [Maryland Comptroller – Business Taxes](https://www.marylandtaxes.gov/business/)
* [Business Express – Annual Reports](https://egov.maryland.gov/BusinessExpress/)

**Massachusetts**

Summary:

* LLCs: Pass-through entities file Form 3; pay $500 minimum excise tax.
* S-Corps: File Form 355S (8% rate on pass-through income); $456 minimum excise tax.
* C-Corps: File Form 355 for corporate income tax (8% rate); $456 minimum excise tax.
* Franchise Tax: Included in excise tax; due April 15.
* Annual Report: Due March 15; $125 fee for LLCs, $500 for corporations.  
  Links:
* [Massachusetts Department of Revenue](https://www.mass.gov/orgs/department-of-revenue)
* [Secretary of the Commonwealth – Business Filings](https://www.sec.state.ma.us/cor/)

**Michigan**

Summary:

* LLCs: Pass-through entities file Form 165; no state income tax unless electing corporate taxation.
* S-Corps: File Form 5080 (4.25% rate on pass-through income).
* C-Corps: File Form 5080 for Corporate Income Tax (6% rate).
* Franchise Tax: None.
* Annual Report: Due February 15; $25 fee for LLCs, $15 for corporations.  
  Links:
* [Michigan Department of Treasury](https://www.michigan.gov/treasury/)
* [LARA – Business Filings](https://www.michigan.gov/lara/)

**Minnesota**

Summary:

* LLCs: Pass-through entities file Form M3; 7.05% partnership minimum fee may apply.
* S-Corps: File Form M8 (9.8% rate on pass-through income).
* C-Corps: File Form M4 for corporate income tax (9.8% rate).
* Franchise Tax: None.
* Annual Report: Due April 15; no fee for LLCs, $155 for corporations.  
  Links:
* [Minnesota Department of Revenue](https://www.revenue.state.mn.us/)
* [Secretary of State – Business Services](https://www.sos.state.mn.us/business-liens/)

**Mississippi**

Summary:

* LLCs: Pass-through entities file Form 84-105; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form 84-105 (3-5% rate on pass-through income).
* C-Corps: File Form 83-105 for corporate income tax (3-5% rate).
* Franchise Tax: $2.50 per $1,000 of capital; due April 15.
* Annual Report: Due April 15; $25 fee.  
  Links:
* [Mississippi Department of Revenue](https://www.dor.ms.gov/)
* [Franchise Tax Information](https://www.dor.ms.gov/business/corporate-income-and-franchise-tax)
* [Secretary of State – Business Services](https://www.sos.ms.gov/)

**Missouri**

Summary:

* LLCs: Pass-through entities file Form MO-1065; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form MO-1120S (4.95% rate on pass-through income).
* C-Corps: File Form MO-1120 for corporate income tax (4.95% rate).
* Franchise Tax: None as of 2025.
* Annual Report: Due by end of formation month; $45 fee online.  
  Links:
* [Missouri Department of Revenue](https://dor.mo.gov/)
* [Secretary of State – Business Services](https://www.sos.mo.gov/business/)

**Montana**

Summary:

* LLCs: Pass-through entities file Form PR-1; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form CIT (6.75% rate on pass-through income).
* C-Corps: File Form CIT for corporate income tax (6.75% rate).
* Franchise Tax: None.
* Annual Report: Due April 15; $20 fee.  
  Links:
* [Montana Department of Revenue](https://mtrevenue.gov/)
* [Secretary of State – Business Services](https://sosmt.gov/business/)

**Nebraska**

Summary:

* LLCs: Pass-through entities file Form 1065N; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form 1120-SN (5.58-7.81% rate on pass-through income).
* C-Corps: File Form 1120N for corporate income tax (5.58-7.81% rate).
* Franchise Tax: None.
* Annual Report: Due biennially by April 1 in odd-numbered years; $13 fee online.  
  Links:
* [Nebraska Department of Revenue](https://revenue.nebraska.gov/)
* [Secretary of State – Business Services](https://www.nebraska.gov/sos/corp/)

**Nevada**

Summary:

* LLCs: No state income tax; file federal Form 1065 if multi-member. Commerce Tax applies if gross revenue exceeds $4 million.
* S-Corps: No state income tax; file federal Form 1120S.
* C-Corps: No state income tax; Commerce Tax may apply.
* Franchise Tax: Commerce Tax due June 30; rates vary by industry.
* Annual Report: Due by end of formation month; $150 fee for LLCs, $500 for corporations.  
  Links:
* [Nevada Department of Taxation](https://tax.nv.gov/)
* [Commerce Tax Information](https://tax.nv.gov/Business/Commerce_Tax/)
* [Secretary of State – Business Filings](https://www.nvsos.gov/sos/)

**New Hampshire**

Summary:

* LLCs: Pass-through entities file Form NH-1065; pay Business Profits Tax (7.7%) if gross receipts exceed $50,000.
* S-Corps: File Form NH-1120 (7.7% rate on pass-through income).
* C-Corps: File Form NH-1120 for Business Profits Tax (7.7% rate).
* Franchise Tax: Business Enterprise Tax (0.55% on enterprise value) due April 15.
* Annual Report: Due April 1; $100 fee.  
  Links:
* [New Hampshire Department of Revenue Administration](https://www.revenue.nh.gov/)
* [Business Taxes](https://www.revenue.nh.gov/business/index.htm)
* [Secretary of State – Business Services](https://sos.nh.gov/corporation-division/)

**New Jersey**

Summary:

* LLCs: Pass-through entities file Form NJ-1065; pay $150 per member minimum tax.
* S-Corps: File Form CBT-100S (9% rate on pass-through income).
* C-Corps: File Form CBT-100 for corporate income tax (6.5-11.5% rate).
* Franchise Tax: Included in corporate tax; minimum $500-$2,000 based on receipts.
* Annual Report: Due by end of formation month; $75 fee.  
  Links:
* [New Jersey Division of Taxation](https://www.nj.gov/treasury/taxation/)
* [Business Taxes](https://www.nj.gov/treasury/taxation/businesses.shtml)
* [Division of Revenue – Business Filings](https://www.njportal.com/DOR/BusinessNameSearch/)

**New Mexico**

Summary:

* LLCs: Pass-through entities file Form RPD-41367; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form S-Corp (4.8-5.9% rate on pass-through income).
* C-Corps: File Form CIT-1 for corporate income tax (4.8-5.9% rate).
* Franchise Tax: $50 flat fee due April 15.
* Annual Report: Due by end of formation month; $25 fee.  
  Links:
* [New Mexico Taxation and Revenue](http://www.tax.newmexico.gov/)
* [Franchise Tax Information](http://www.tax.newmexico.gov/Businesses/corporate-income-franchise-tax.aspx)
* [Secretary of State – Business Services](https://www.sos.state.nm.us/business-services/)

**New York**

Summary:

* LLCs: Pass-through entities file Form IT-204; pay $25-$4,500 annual filing fee based on receipts.
* S-Corps: File Form CT-3-S (6.5% rate on pass-through income).
* C-Corps: File Form CT-3 for corporate income tax (6.5-7.1% rate).
* Franchise Tax: Included in corporate tax; minimum $25-$1,500 based on receipts.
* Annual Report: None for LLCs; corporations file biennially ($9 fee).  
  Links:
* [New York Department of Taxation and Finance](https://www.tax.ny.gov/)
* [Business Taxes](https://www.tax.ny.gov/bus/)
* [Department of State – Business Filings](https://dos.ny.gov/business)

**North Carolina**

Summary:

* LLCs: Pass-through entities file Form D-403; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form CD-401S (4.99% rate on pass-through income).
* C-Corps: File Form CD-405 for corporate income tax (4.99% rate).
* Franchise Tax: $1.50 per $1,000 of net worth; minimum $200, due April 15.
* Annual Report: Due April 15; $25 fee for LLCs, $200 for corporations.  
  Links:
* [North Carolina Department of Revenue](https://www.ncdor.gov/)
* [Franchise Tax Information](https://www.ncdor.gov/taxes-forms/corporate-income-franchise-tax)
* [Secretary of State – Business Services](https://www.sosnc.gov/)

**North Dakota**

Summary:

* LLCs: Pass-through entities file Form 60; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form 60 (1.41-4.31% rate on pass-through income).
* C-Corps: File Form 40 for corporate income tax (1.41-4.31% rate).
* Franchise Tax: None.
* Annual Report: Due May 15; $50 fee.  
  Links:
* [North Dakota Office of State Tax Commissioner](https://www.tax.nd.gov/)
* [Secretary of State – Business Services](https://www.nd.gov/sos/businessserv/)

**Ohio**

Summary:

* LLCs: Pass-through entities file Form IT 1140; Commercial Activity Tax (CAT) applies if receipts exceed $150,000 (0.26% rate).
* S-Corps: File Form IT 1140 (CAT applies; no income tax on pass-through).
* C-Corps: File Form IT 1120 for corporate income tax (CAT applies; no income tax).
* Franchise Tax: Replaced by CAT; due May 10.
* Annual Report: None for LLCs; corporations file biennially ($25 fee).  
  Links:
* [Ohio Department of Taxation](https://tax.ohio.gov/)
* [Commercial Activity Tax](https://tax.ohio.gov/business/ohio-business-taxes/commercial-activity-tax)
* [Secretary of State – Business Services](https://www.ohiosos.gov/businesses/)

**Oklahoma**

Summary:

* LLCs: Pass-through entities file Form 514; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form 512-S (4% rate on pass-through income).
* C-Corps: File Form 512 for corporate income tax (4% rate).
* Franchise Tax: $1.25 per $1,000 of capital; due May 1.
* Annual Report: Due by anniversary; $25 fee for LLCs, $125 for corporations.  
  Links:
* [Oklahoma Tax Commission](https://oklahoma.gov/tax.html)
* [Franchise Tax Information](https://oklahoma.gov/tax/businesses/franchise-tax.html)
* [Secretary of State – Business Services](https://www.sos.ok.gov/)

**Oregon**

Summary:

* LLCs: Pass-through entities file Form OR-65; pay $150 minimum tax.
* S-Corps: File Form OR-20-S (6.6-7.6% rate on pass-through income); $150 minimum tax.
* C-Corps: File Form OR-20 for corporate income tax (6.6-7.6% rate); $150 minimum tax.
* Franchise Tax: None.
* Annual Report: Due by anniversary; $100 fee.  
  Links:
* [Oregon Department of Revenue](https://www.oregon.gov/dor/)
* [Secretary of State – Business Registry](https://sos.oregon.gov/business/)

**Pennsylvania**

Summary:

* LLCs: Pass-through entities file Form PA-20S/PA-65; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form RCT-101 (8.99% rate on pass-through income).
* C-Corps: File Form RCT-101 for corporate income tax (8.99% rate).
* Franchise Tax: None.
* Annual Report: None for LLCs; corporations file decennially ($70 fee).  
  Links:
* [Pennsylvania Department of Revenue](https://www.revenue.pa.gov/)
* [Department of State – Business Filings](https://www.dos.pa.gov/BusinessCharities/)

**Rhode Island**

Summary:

* LLCs: Pass-through entities file Form RI-1065; pay $400 annual fee.
* S-Corps: File Form RI-1120S (7% rate on pass-through income); $400 minimum tax.
* C-Corps: File Form RI-1120C for corporate income tax (7% rate); $400 minimum tax.
* Franchise Tax: None.
* Annual Report: Due March 1; $50 fee.  
  Links:
* [Rhode Island Division of Taxation](https://tax.ri.gov/)
* [Secretary of State – Business Services](https://www.sos.ri.gov/divisions/business-services)

**South Carolina**

Summary:

* LLCs: Pass-through entities file Form SC1065; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form SC1120S (5% rate on pass-through income).
* C-Corps: File Form SC1120 for corporate income tax (5% rate).
* Franchise Tax: $25 or $1 per $1,000 of capital; due April 15.
* Annual Report: Due April 15; $25 fee.  
  Links:
* [South Carolina Department of Revenue](https://dor.sc.gov/)
* [Franchise Tax Information](https://dor.sc.gov/tax/corporate)
* [Secretary of State – Business Filings](https://scbos.sc.gov/)

**South Dakota**

Summary:

* LLCs: No state income tax; file federal Form 1065 if multi-member.
* S-Corps: No state income tax; file federal Form 1120S.
* C-Corps: No state income tax.
* Franchise Tax: None.
* Annual Report: Due by anniversary; $50 fee.  
  Links:
* [South Dakota Department of Revenue](https://dor.sd.gov/)
* [Secretary of State – Business Services](https://sos.sd.gov/business/)

**Tennessee**

Summary:

* LLCs: Pass-through entities file Form FAE170; pay Franchise and Excise Tax (F&E).
* S-Corps: File Form FAE170 (6.5% excise tax on pass-through income; 0.25% franchise tax on net worth).
* C-Corps: File Form FAE170 for excise tax (6.5%) and franchise tax (0.25% of net worth).
* Franchise Tax: Due April 15; minimum $100.
* Annual Report: Due April 1; $25 fee.  
  Links:
* [Tennessee Department of Revenue](https://www.tn.gov/revenue/)
* [Franchise and Excise Tax](https://www.tn.gov/revenue/taxes/franchise-and-excise-tax.html)
* [Secretary of State – Business Services](https://sos.tn.gov/business-services)

**Texas**

Summary:

* LLCs: File Form 05-163 for Franchise Tax if revenue exceeds $1.23 million (0.75% rate; 0.375% for retail/wholesale).
* S-Corps: File Form 05-163 for Franchise Tax (same rates).
* C-Corps: File Form 05-163 for Franchise Tax (same rates).
* Franchise Tax: Due May 15; no tax if revenue below threshold.
* Annual Report: None; franchise tax report serves as annual filing.  
  Links:
* [Texas Comptroller – Franchise Tax](https://comptroller.texas.gov/taxes/franchise/)
* [Secretary of State – Business Filings](https://www.sos.state.tx.us/corp/)

**Utah**

Summary:

* LLCs: Pass-through entities file Form TC-65; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form TC-20S (4.95% rate on pass-through income).
* C-Corps: File Form TC-20 for corporate income tax (4.95% rate).
* Franchise Tax: None.
* Annual Report: Due by anniversary; $15 fee.  
  Links:
* [Utah State Tax Commission](https://tax.utah.gov/)
* [Division of Corporations – Business Filings](https://corporations.utah.gov/)

**Vermont**

Summary:

* LLCs: Pass-through entities file Form BI-471; pay $250 minimum tax.
* S-Corps: File Form BI-472 (6-8.5% rate on pass-through income); $250 minimum tax.
* C-Corps: File Form CO-411 for corporate income tax (6-8.5% rate); $250 minimum tax.
* Franchise Tax: None.
* Annual Report: Due within 2.5 months of fiscal year-end; $35 fee.  
  Links:
* [Vermont Department of Taxes](https://tax.vermont.gov/)
* [Secretary of State – Business Services](https://sos.vermont.gov/corporations/)

**Virginia**

Summary:

* LLCs: Pass-through entities file Form 502; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form 502 (6% rate on pass-through income).
* C-Corps: File Form 500 for corporate income tax (6% rate).
* Franchise Tax: None.
* Annual Report: Due by anniversary; $25 fee for LLCs, $100 for corporations.  
  Links:
* [Virginia Department of Taxation](https://www.tax.virginia.gov/)
* [State Corporation Commission – Business Filings](https://www.scc.virginia.gov/clk/)

**Washington**

Summary:

* LLCs: No state income tax; file federal Form 1065 if multi-member. Pay Business and Occupation (B&O) Tax (1.5% for services; varies by industry).
* S-Corps: No state income tax; file federal Form 1120S. B&O Tax applies.
* C-Corps: No state income tax; B&O Tax applies.
* Franchise Tax: None.
* Annual Report: Due by end of formation month; $60 fee.  
  Links:
* [Washington Department of Revenue](https://dor.wa.gov/)







* [B&O Tax Information](https://dor.wa.gov/taxes-rates/business-occupation-tax)
* [Secretary of State – Corporations](https://www.sos.wa.gov/corps/)

**West Virginia**

Summary:

* LLCs: Pass-through entities file Form WV/SPF-100; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form WV/SPF-100 (6.5% rate on pass-through income).
* C-Corps: File Form CIT-120 for corporate income tax (6.5% rate).
* Franchise Tax: None.
* Annual Report: Due June 30; $25 fee.  
  Links:
* [West Virginia State Tax Department](https://tax.wv.gov/)
* [Secretary of State – Business Services](https://sos.wv.gov/business/)

**Wisconsin**

Summary:

* LLCs: Pass-through entities file Form 3; no state return for single-member unless electing corporate taxation.
* S-Corps: File Form 5S (7.9% rate on pass-through income).
* C-Corps: File Form 4 for corporate income tax (7.9% rate).
* Franchise Tax: None.
* Annual Report: Due by end of formation quarter; $25 fee for LLCs, $40 for corporations.  
  Links:
* [Wisconsin Department of Revenue](https://www.revenue.wi.gov/)
* [Department of Financial Institutions – Business Filings](https://www.wdfi.org/)

**Wyoming**

Summary:

* LLCs: No state income tax; file federal Form 1065 if multi-member.
* S-Corps: No state income tax; file federal Form 1120S.
* C-Corps: No state income tax.
* Franchise Tax: None.
* Annual Report: Due by anniversary; $60 fee or based on assets.  
  Links:
* [Wyoming Department of Revenue](https://revenue.wyo.gov/)
* [Secretary of State – Business Services](https://sos.wyo.gov/business/)

**Washington, D.C.**

Summary:

* LLCs: Pass-through entities file Form D-30 (Unincorporated Business Franchise Tax) if gross receipts exceed $12,000; 8.25% rate, minimum $250-$1,000 based on receipts.
* S-Corps: Treated as C-Corps for D.C. tax purposes; file Form D-20 (8.25% rate, minimum $250-$1,000).
* C-Corps: File Form D-20 for Corporate Franchise Tax (8.25% rate, minimum $250-$1,000).
* Franchise Tax: Due April 15; minimum $250-$1,000 based on gross receipts.
* Biennial Report: Due April 1 every two years; $300 fee.  
  Links:
* [D.C. Office of Tax and Revenue](https://otr.cfo.dc.gov/)







* [Franchise Tax Information](https://otr.cfo.dc.gov/page/business-tax-service-center)
* [DLCP – Business Filings](https://dlcp.dc.gov/)

**Additional Notes**

* **Pass-Through Entities:** LLCs and S-Corps are typically pass-through entities, with income reported on owners’ personal tax returns unless they elect corporate taxation (Form 8832 for LLCs, Form 2553 for S-Corps).

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* **No Income Tax States:** Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming have no state income tax, simplifying filings for LLCs and S-Corps.

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* **Franchise Taxes:** States like California, Delaware, Tennessee, and Texas impose franchise taxes, which may apply regardless of income tax status.

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* **Annual/Biennial Reports:** Most states require periodic reports to maintain good standing, often separate from tax filings. Deadlines and fees vary.
* **Electronic Filing:** Many states (e.g., Washington, D.C.) require electronic filing via portals like MyTax.DC.gov.

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* **Penalties:** Late filings or underpayments may incur penalties (e.g., 10% per year in D.C. for underpaid estimated taxes).

