

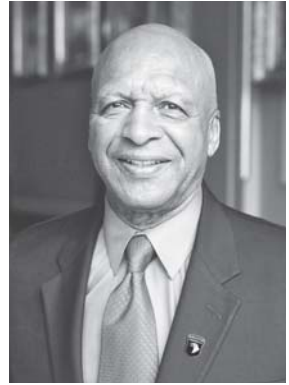


A Guide for Organizing Domestic Limited Liability Companies



Jesse White
Secretary of State

My office provides this booklet to assist you in the process of forming your own limited liability company. The booklet provides detailed guidelines for filing the Articles of Organization, as well as information on filing fees, other government agencies you must contact, and legal obligations you will assume after organization. Information is also provided on low-profit limited liability companies.



While the procedures to organize a limited liability company are relatively easy and straightforward, issues unique to your circumstances could complicate the process. Because of this and because some of the terminology used is new and could be confusing, I encourage you to consult with an attorney to learn your specific legal obligations at each step of the organization process.

If you have further questions about organizing your limited liability company, please contact my office's Department of Business Services, Limited Liability Division, at 217-524-8008.

Jesse White

Jesse White
Illinois Secretary of State



A Guide for Organizing Domestic Limited Liability Companies

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Introduction

Businesses may be organized in many ways. The most common forms of business organizations today are sole proprietorship, corporation, partnership and limited liability company. This guide assumes you have selected "limited liability company" as the form of business organization most suited to your objectives. This guide also assumes that the limited liability company format you have selected is **not** one that would be able to establish a Series LLC (see page 7 for more information on Series LLCs).

These guidelines should not serve as a substitute for statutory analysis or professional advice. To be sure you understand the legal, business, tax and financial obligations and consequences that may result from organizing your business, you may want to consult an attorney and an accountant.

Department of Business Services

The Secretary of State's Department of Business Services serves as an approval and record-keeping office for limited liability companies in Illinois. Information on LLC filings is available by telephone, by letter or at offices in Springfield and Chicago. Information and forms are also available on the Secretary of State's website at www.cyberdriveillinois.com. You may use this site to view the provisions of the Limited Liability Company Act, perform a preliminary name availability check, verify the existence or status of a company, purchase a Certificate of Good Standing and file various documents with the department. **Legal, financial and business advice is not provided by the Secretary of State's Department of Business Services.** (See pages 13-15 for contact information.)

Drafting the Articles of Organization

All Articles of Organization must be submitted in duplicate (*one original and one true copy*). When using the standard Form LLC-5.5, all Articles must be fully completed (with the exception of Article 7, which is optional), and all responses must be typed or printed in black ink.

Generally, a limited liability company's existence begins when the Department of Business Services has "filed" the Articles of Organization. However, a later date, not to exceed 60 days after the date that the department actually files the document, may be designated instead. **This choice must be made when completing Article 3 of Form LLC-5.5.**

The Articles of Organization must set forth the following: limited liability company name; address of the principal place of business; effective date of the Articles of Organization; name of the registered agent and address of registered office; LLC purpose; term of existence; the names and business addresses of the initial managers or any member having the authority of manager. The next few pages outline these provisions and highlight some of the optional provisions available. For convenience, the sequence follows the order of the standard form. Note that the heading for each topic includes a reference to the applicable section of the Limited Liability Company Act, denoted by the symbol "§."

Article 1: Limited Liability Company Name (§1-10)

A. RESTRICTIONS

Distinguishable: The Illinois Limited Liability Company Act provides that you may choose a name **so long as it is distinguishable upon the records of the Secretary of State** from any domestic or foreign limited liability company name or assumed LLC name, any domestic or foreign corporate name or assumed corporate name, or a name that is currently reserved or registered with the Secretary of State under either the Limited Liability Company Act or the Business Corporation Act.

NOTE: *Acceptance of a name is made without regard to the names of sole proprietorships, trade names and the like. If you are uncertain about your rights and liabilities in a name, consult your attorney before using the name chosen.*

LLC Designator: The name must contain, separate and apart from any other word or abbreviation, the words "Limited Liability Company," or the abbreviation "L.L.C." or "LLC". The name cannot contain any of the following terms: "Corporation", "Corp.", "Incorporated", "Inc.", "Ltd.", "Co.", "Limited Partnership", or "LP".

Restricted Words: With regard to Articles of Organization to be filed with the Secretary of State, the name of the proposed limited liability company may not contain any word or phrase that indicates or implies that it is organized for the purposes of insurance, assurance or banking. The limited liability company name may not contain any word or phrase that indicates or implies that it is authorized or empowered to be in the business of a corporate fiduciary unless otherwise permitted by the Secretary of Financial and Professional Regulation under Section 1-9 of the Corporate Fiduciary Act. While the name of the limited liability company **must contain** the word "trust" if it is organized for the purpose of accepting and executing trusts, the words "trust," "trustee" or "fiduciary" may be used by a limited liability company only if it has first complied with Section 1-9 of the Corporate Fiduciary Act (205 ILCS 620/1-9). Satisfaction of this requirement must be provided to the Secretary of State in the form of a statement signed by the Secretary of Financial and Professional Regulation or a designee that grants permission to use one of these words.

Other restricted words include "bank," "banker" and "banking." These words may be used in the name of a limited liability company on file with the Secretary of State only when the Secretary of State is provided with a statement signed by the Secretary of Financial and Professional Regulation or a designee that grants permission to use one of these words pursuant to Section 46 of the Illinois Banking Act (205 ILCS 5/46). A limited liability company on file with the Secretary of State using any of these three words may not be engaged in the business of banking, but may be a bank holding company. The foregoing notwithstanding, a limited liability company created for the purpose of banking must file Articles of Organization and all other documents with the Department of Financial and Professional Regulation, Division of Banking, in accordance with Section 5-55 of the Limited Liability Company Act (805 ILCS 180/5-55).

Improper Names: The limited liability company name may not contain any word or words that create a connotation that is offensive to good taste and decency.

Permitted Letters and Characters: The name must consist of letters of the English alphabet, Arabic or Roman numerals and/or only those symbols capable of being reproduced by the Department of Business Services.

Business Name: The name shall be the name under which the limited liability company shall transact business in Illinois, unless the limited liability company shall also elect to adopt one or more assumed LLC names.

NOTE: *A franchise name or trade name of which the company is the owner or licensed user is not considered an assumed limited liability company.*

B. NAME AVAILABILITY

Before submitting the Articles of Organization, you can determine if the name you have chosen for your company **appears** to be available and acceptable for use by writing the Department of Business Services in Springfield or by calling 217-524-8008. Be prepared by having one or two alternative names. A preliminary check for name availability also may be done on the Business Services webpage at www.cyberdriveillinois.com.

The name of an administratively dissolved Illinois limited liability company is not available for use by another limited liability company or corporation until three years have elapsed following the date of issuance of the notice of dissolution.

NOTE: *A preliminary name availability determination DOES NOT GUARANTEE that the name will be available at a later date. The Department of Business Services reserves final determination of availability until a Name Reservation, Articles of Organization or an Assumed Name Application is filed.*

C. NAME RESERVATION (§1-15)

A name for a limited liability company may be reserved for 90 days for a fee of \$300 by filing Form LLC-1.15. **The filing of Form LLC-1.15 is not required and does not establish a limited liability company, and the \$300 fee is not applied to the fee required to file the Articles of Organization.**

D. NAMES ON FILE WITH THE SECRETARY OF STATE

The names of all limited liability companies, or the reserved or assumed names of all limited liability companies, are shown in upper-case letters only on the records of the Department of Business Services, regardless of the case used when establishing the name.

Article 2: Principal Place of Business (§1-40)

Each limited liability company must have an address for a principal place of business, which may or may not be a place of business in the State of Illinois. Each company shall keep certain records at the principal place of business, or at such other reasonable location as specified in the operating agreement. These records include, but are not limited to: (1) a list of the names and addresses of each member; (2) a copy of the Articles of Organization; (3) copies of all federal, state, and local income tax returns for the most recent three years; and (4) a copy of the current operating agreement and any financial statements of the company for the three most recent years. These records must be made available during normal business hours at the request of any member of the company or any legal representative of a deceased member or member under legal disability.

Article 3: Effective Date of Articles (§5-5)

As stated previously, the existence of a limited liability company generally begins when the Articles of Organization are filed with the Secretary of State. However, when filing the Articles of Organization, each limited liability company must indicate the point at which its existence begins. If not the date the Articles are filed with the Secretary of State, the company may choose a later date of not more than 60 days after the Articles of Organization are filed with the Department of Business Services.

Article 4: Registered Agent and Registered Office (§1-35)

A. FUNCTION OF THE REGISTERED AGENT AND REGISTERED OFFICE

Each limited liability company is required by the Limited Liability Company Act to establish and maintain a registered agent and registered office in Illinois to provide a public record of the name and address of a person upon whom all process on the company may be served. In addition, the Department of Business Services will send all official correspondence to the registered agent at the registered office address on record. For these reasons the name and address of the registered agent and registered office must be kept current with the Secretary of State.

NOTE: *Failure to maintain a registered agent and a registered office will ultimately result in the involuntary dissolution of the company.*

B. WHO MAY BE A REGISTERED AGENT

The registered agent must be either:

- an individual who resides in Illinois, OR
- an entity authorized to transact business in this state.

Unless the Articles of Organization or the operating agreement provide otherwise, the registered agent may be (but is not required to be) an organizer, manager, member or employee of the limited liability company.

NOTE: *A limited liability company should not name someone as its registered agent until that person has agreed to act in that capacity.*

C. LOCATION OF REGISTERED OFFICE

The registered office must:

- be located in Illinois;
- have a street or road address, or a rural route and box number (P.O. Box alone is not acceptable); and
- be identical with the business office address of the registered agent.

Article 5: Limited Liability Company Purpose (§§1-25 & 5-5)

The "purpose clause" is the statement of the character of the business objectives of a limited liability company. The Illinois Limited Liability Company Act permits Illinois LLCs registered with the Office of the Secretary of State to be formed for any lawful purpose.

NOTE: *A limited liability company that intends to provide a professional service that requires the individual engaged in the profession to be licensed by the Department of Financial and Professional Regulation must obtain a certificate of registration from that Department pursuant to the Professional Limited Liability Company Act (805 ILCS 185/).*

The Articles of Organization may list one or more specific purposes and/or a general statement of purpose, known as the "general purpose clause." Referring to the Limited Liability Company Act, this clause is pre-printed on the version of Form **LLC-5.5**, available from the Department of Business Services:

"The transaction of any or all lawful business for which Limited Liability Companies may be organized under this Act."

A. RESTRICTIONS

In addition to the requirements of the Illinois Limited Liability Company Act, other statutes, rules and regulations can influence the wording of an LLC's purpose. Many businesses and professions may be restricted as to permissible LLC purposes or may be required to use certain precise language. If you are unsure about your situation, please consult an attorney.

B. POWERS

Limited liability company "powers" are different from purposes. The purposes are the objectives of the LLC or what it is organized to do. The powers are the means by which the purposes may be achieved, or the ways permitted by statute for a limited liability company to accomplish its objectives. Because all limited liability companies have all of the powers set forth in Section 1-30 of the Limited Liability Company Act (805 ILCS 180/1-30), the Articles of Organization do not need to state any powers. The Articles of Organization cannot state that a limited liability company has the powers of a natural person.

Article 6: Duration of the Limited Liability Company (§5-5)

The duration of a limited liability company is "perpetual," unless otherwise stated.

Article 7: Optional Provisions (§5-5)

This section may include any other provision(s), not inconsistent with law, the members elect to set out in the Articles of Organization for the regulation of the internal affairs of the company. This includes, but is not limited to, any provision that is required or permitted to be set out in the operating agreement, as well as any agreed upon events of dissolution.

Article 8: Management (§15-1)

A limited liability company is member-managed unless the operating agreement makes other provisions for management of the company.

This section must list the names and business address(es) of the manager(s) and any member with the authority of manager.

Article 9: Signature(s) of Organizer(s) (§5-5)

A. ORGANIZER(S)

A limited liability company may be formed by one or more organizers. An organizer may either be a natural person age 18 or older or a business entity such as a partnership, limited partnership, other limited liability company or a corporation.

B. SIGNATURE(S)

Each individual acting as an organizer of a limited liability company must sign the Articles of Organization on the line indicated. In addition, this section of the

document must include the typed or printed name of each organizer as well as the address of each organizer.

If a business entity acts as an organizer, the exact name of the entity must be provided, as well as the typed or printed name of the individual signing on behalf of the entity and the capacity (title) in which he or she signs.

Filing the Articles of Organization

A. FILING BY MAIL

Submit to the Department of Business Services in Springfield (see address on Form LLC-5.5):

- Articles of Organization **in duplicate** (*one originally signed document and a second copy, which may be an original, a carbon or a photocopy*), AND
- Payment of the required **\$500** filing fee in guaranteed form (certified check, cashier's check, money order or check from an Illinois attorney or certified public accountant payable to Secretary of State).

B. EXPEDITED SERVICE

The Department of Business Services offers the review and, if approved, filing of the Articles of Organization on an expedited basis within 24 hours of receipt in either the Springfield or Chicago office. Pursuant to Section 50-50 of the Limited Liability Company Act (805 ILCS 180/50-50), all requests for expedited service in connection with the filing of the Articles of Organization must be made in person and accompanied by a **\$100 expedited service fee**, in addition to the **\$500** filing fee for Form **LLC-5.5**. If the Articles of Organization are being filed on form **LLC-5.5(S)** for a limited liability company with the ability to establish series, the **\$100 expedited service fee** applies in addition to the \$750 filing fee for that form.

NOTE: *Articles of Organization delivered in person at either the Springfield or Chicago office without requesting expedited service will be reviewed on a routine (non-expedited) basis in the Springfield office.*

C. FILING ONLINE

In most cases, Articles of Organization may be filed online at www.cyberdriveillinois.com. To qualify for this service, the Articles of Organization must:

- not have a post-effective date;
- make use of the "general purpose clause" allowed by statute;
- not require "optional provisions" at the time of filing;
- establish a "perpetual" duration for the company;
- not set forth more than eight initial managers; and
- have only one "organizer," which is a natural person at least age 18 who is not executing the document on behalf of someone else through a power of attorney.

All Articles of Organization processed online will be filed on an "expedited" basis (see page 6). Therefore, in addition to the \$500 filing fee for form **LLC-5.5** or the **\$750** filing fee for form **LLC-5.5(S)**, the additional **\$100 expedited service fee** applies.

Organizing the Limited Liability Company

There is much more to forming a limited liability company than simply filing the Articles of Organization with the Secretary of State. While filing this document technically establishes a limited liability company, additional steps must be taken before the company is entitled to recognition as a distinct legal entity. Please consult an attorney if you have any questions or concerns about these additional formalities.

Series LLCs

Illinois is one of only a few states that permits the organization of a type of limited liability company commonly referred to as a "Series LLC." Such a company has the ability to create within itself separate "series" or "cells" that have their own interests, liabilities and members. One example would be a company having multiple rental properties. A limited liability company with the ability to establish series could separate the various properties into separate series, thus segregating the liabilities. **The Department of Business Services cannot give advice as to whether a Series LLC would be beneficial in your circumstances. To learn more about Series LLCs, you must consult an attorney.**

If a determination is made to create a Series LLC, the information in this booklet may still be helpful. To establish a Series LLC, the Articles of Organization on Form **LLC-5.5(S)** must be completed instead of the standard Form **LLC-5.5**. The filing fee for Form **LLC-5.5(S)** is **\$750**, with payment required in guaranteed form. After such Articles of Organization have been filed with the Department of Business Services the company can then establish one or more individual series through the filing of a Certificate of Designation on Form **LLC-37.40**. **The filing of a separate Certificate of Designation is necessary for the creation of each series.**

On Form LLC-5.5(S), Article 10 designates the limited liability company as one that is authorized to establish series.

Low-profit LLCs

Low-profit limited liability companies, or L3Cs, were introduced in Illinois in January 2010. Among other changes, a new Section 1-26 was added to the Limited Liability Company Act. This new section reads:

(805 ILCS 180/1-26, as added by P.A. 96-126)

Sec. 1-26. Low-profit limited liability company.

- (a) A low-profit limited liability company shall at all times significantly further the accomplishment of one or more charitable or educational purposes within the meaning of Section 170(c)(2)(B) of the Internal Revenue Code of 1986, 26 U.S.C. 170(c)(2)(B), or its successor, and would not have been formed but for the relationship to the accomplishment of such charitable or educational purposes.
- (b) A limited liability company which intends to qualify as a low-profit limited liability company pursuant to the provisions of this Section shall so indicate in its articles of organization, and further state that:

- (1) no significant purpose of the company is the production of income or the appreciation of property; however, the fact that a person produces significant income or capital appreciation shall not, in the absence of other factors, be conclusive evidence of a significant purpose involving the production of income or the appreciation of property; and
- (2) no purpose of the company is to accomplish one or more political or legislative purposes within the meaning of Section 170(c)(2)(D) of the Internal Revenue Code of 1986, 26 U.S.C. 170(c)(2)(D), or its successor.
- (c) A company that no longer satisfies the requirements of this Section 1-26 continues to exist as a limited liability company and shall promptly amend its articles of organization so that its name and purpose no longer identify it as a low-profit limited liability company or L3C.
- (d) Any company operating or holding itself out as a low-profit limited liability company in Illinois, any company formed as a low-profit limited liability company under this Act, and any chief operating officer, director, or manager of any such company is a "trustee" as defined in Section 3 of the Charitable Trust Act.
- (e) Nothing in this Section 1-26 prevents a limited liability company that is not organized under it from electing a charitable or educational purpose in whole or in part for doing business under this Act.

Note that P.A. 96-126 also amends Section 1-10 of the Limited Liability Company Act to provide that any company organized pursuant to Section 1-26 shall contain the term L3C in lieu of the traditional designations of LLC or L.L.C. For a complete version of P.A. 96-126, visit the Illinois General Assembly's website at www.ilga.gov.

In establishing the criteria for qualifying as a low-profit LLC, or L3C, subsection (b)(2) of new Section 1-26 refers to Section 170(c)(2)(B) of the Internal Revenue Code of 1986. As of June 9, 2009, that Section reads:

- (A) created or organized in the United States or in any possession thereof, or under the law of the United States, any State, the District of Columbia, or any possession of the United States;
- (B) organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals.

As a result of the above state and federal provisions, a company intending to either form as or amend to become a low-profit limited liability company must include the term L3C in lieu of LLC or L.L.C. in its title and also include the following three statements as part of its purpose in Article 5 of the Articles of Organization:

1. The company intends to qualify as a low-profit limited liability company pursuant to Section 1-26 of the Limited Liability Company Act and shall at all times significantly further the accomplishment of one or more charitable or educational purposes within the meaning of Section 170(c)(2)(B) of the Internal Revenue Code of 1986, or its successor, and would not have been

formed but for the relationship to the accomplishment of such charitable or educational purposes.

2. No significant purpose of the company is the production of income or the appreciation of property.
3. No purpose of the company is to accomplish one or more political or legislative purposes within the meaning of Section 170(c)(2)(D) of the Internal Revenue Code of 1986.

Reasons Submitted Documents are Returned

General — All Documents

- A. All items or Articles on the document have not been completed. **Incomplete and/or unsigned documents cannot be approved.**
- B. The fees submitted are not in the correct amount, the check is not signed or is drawn on a foreign country bank, and/or the check is not made payable to Illinois Secretary of State.
- C. The Department of Business Services is unable to decipher the signatures on the document, the names have not been typed or printed below the signatures or the document is otherwise illegible.
- D. The wrong document is submitted for the transaction being reported.
- E. The correct number of copies of the document is not submitted. **Make sure whether one or two copies are required and submit the appropriate number.**

Names — Articles of Organization-Name Reservations

- A. The name chosen for the limited liability company is not distinguishable from a name already on file with the Department of Business Services and thus is not available for use.
- B. The name of the limited liability company contains a word that has a restricted use, and that restriction has not been satisfied (*i.e., the word "trust"*).
- C. The name does not contain one of the required LLC designators: Limited Liability Company, L.L.C. or LLC. (*This requirement does not apply to assumed names **voluntarily adopted** by the company.*)

Articles of Organization

- A. Check all points above and on the previous page.
- B. Payment of the required filing fee is not in acceptable form.
- C. The address of the registered office is not a valid street address. A P.O. Box number alone is not acceptable.
- D. The purpose clause contains one or more provisions that are not acceptable, e.g:
 - 1. The purpose is too broad. The broadest language allowable is the language pre-printed on the form and as the clause appears on page 5. Note that this language makes specific reference to the Limited Liability Company Act.
 - 2. The purpose indicates the practice of banking, which is prohibited on a document filed with the Secretary of State.
 - 3. The purpose implies the company will be in the business of insurance or underwriting without indicating that it will be acting as an agency.
- E. The names of the organizers are not legibly typed or printed, or their addresses are not shown.

Additional Filings

Once a limited liability company is formed you must file an Annual Report each year to maintain its existence. The Annual Report is due prior to the first day of the company's "anniversary month," which is the month in which it was formed. About six weeks before the due date, a pre-printed version of the Annual Report will be mailed to the company through its registered agent at the address of the registered office. If the report is not filed prior to the due date, the company will be placed in "delinquent status" and not be able to purchase a Certificate of Good Standing or effect filing of any other documents.

If the Annual Report is not filed within 60 days after the due date, the company will be placed in "penalty status," and the late-filing penalty of \$300 imposed by Section 50-15 of the Limited Liability Company Act will apply. **The Act does not contain any provisions for the waiver or abatement of this penalty.** If the Annual Report is still not filed within the next 120 days, the company will be administratively dissolved in accordance with Section 35-30 of the Act.

Most limited liability company Annual Reports may be filed online at www.cyberdriveillinois.com. Please check the site to determine if your company qualifies for this service.

In addition, you and your newly formed limited liability company are responsible for contacting the various federal, state and local governmental agencies with which limited liability companies must file. Do not expect the proper agencies to contact you. Act promptly after organizing because the failure to file, register or report may subject you and/or your limited liability company to fines or other penalties.

Determining which agencies must be contacted is not an easy task. Some business types are more regulated than others, and some local governments are more restrictive than others. You may have to analyze statutes and ordinances, call or write many agencies, or consult professionals such as your attorney or accountant. **A limited liability company engaged in rendering a professional service regulated by the Illinois Department of Financial and Professional Regulation must register with that agency.**

This booklet does not attempt to explain or list all government agencies; however, some of the more frequently contacted agencies are listed on pages 13-15, along with contact information.

Limited Liability Company Forms and Fees

All form numbers correspond to the relevant Section of the Limited Liability Company Act. Note that the **expedited service fee** only applies if the document is **delivered in person** to the appropriate office of the Department of Business Services for filing within a 24-hour period, and does not apply to documents submitted by the mail. Expedited service is available for all forms at both the Springfield and Chicago offices.

Form #	Type of Form	Filing Fee	Expedited Fee
LLC- 1.15	Application to Reserve a Name	\$ 300	\$ 50
LLC- 1.15	Cancellation or Transfer of a Reserved Name	100	50
LLC- 1.20	Application to Adopt an Assumed Name	**	50****
LLC- 1.20	Application to Change or Cancel an Assumed Name	100	50
LLC- 1.20	Application to Renew an Assumed Name	150	50****
LLC- 1.35	Resignation of Registered Agent	100	50
LLC- 1.36/1.37	Statement of Change of Registered Agent and/or Registered Office	25	50****
LLC- 1.50	Affidavit of Compliance	100	50
LLC- 5.5	Articles of Organization	500	100****
LLC- 5.5(S)	Articles of Organization (Series)	750	100****
LLC- 5.25	Articles of Amendment	150	100****
LLC- 5.30	Restated Articles of Organization	500	200
LLC- 5.40	Application for Withdrawal-Domestic	100	50
LLC- 5.47	Statement of Correction	25	50
LLC- 5.48	Petition for Refund	15	50
LLC-13.15	Statement of Authority	50	50
LLC-13.20	Statement of Denial	10	50
LLC- 35.15	Statement of Termination	25	50
LLC- 35.40/45.65	Application for Reinstatement following Administrative Dissolution or Revocation***	500	100
LLC- 37.17	Articles of Conversion	100	200
LLC- 37.25	Articles of Merger (50 per entity)	100	200
LLC-37.33	Articles of Domestication	100	50
LLC-37.34(c)	Domestication of Illinois Limited Liability Company	100	50
LLC- 37.40	Certificate of Designation	50	50
LLC- 45.5	Application for Admission to Transact Business	500	100
LLC-45.5(S)	Application for Admission to Transact Business (Series)	750	100
LLC-45.20	Application for Registration of Name	300	50
LLC-45.20	Renewal or Cancellation of a Registered Name	100	50
LLC-45.25	Amended Application for Admission	150	100
LLC-45.40	Application for Withdrawal-Foreign	25	50
LLC-50.1	Annual Report*	250	50****
LLC-50.25	LLC Fax Transmittal Request Form for Certificates of Good Standing and/or Certified Copies of Documents:		
	- Abstract or Certificate of Good Standing	25	50****
	- Photocopy or Certified Copy	25	20

* A penalty of \$300 applies if the annual report is not filed within 60 days after the due date.

** Based upon the years evenly divisible by 5, the fee to adopt an assumed name varies as follows: \$150 for each year or part thereof ending in 0 or 5; \$120 for each year or part thereof ending in 1 or 6; \$90 for each year or part thereof ending in 2 or 7; \$60 for each year or part thereof ending in 3 or 8; \$30 for each year or part thereof ending in 4 or 9.

*** Plus \$100 for each year or fraction thereof beginning with the second year of delinquency until the company is returned to good standing.

**** Expedited fee applies to online transactions.

Contact Information

State Agencies

- A. TRADEMARKS AND SERVICEMARKS — Contact the **Trademarks Section of the Secretary of State's Department of Business Services.**
- B. SALES TAX — If the limited liability company was established for the purpose of operating a retail business, the company will need a Retailer's Occupation Tax Number. If the company will be operating a wholesale business, it will need a Resale Certificate Number. Contact the **Illinois Department of Revenue, Sales Tax Division.**
- C. INCOME TAX — Limited liability companies may or may not be subject to all state income tax laws, including withholding taxes. Contact the **Illinois Department of Revenue, Income Tax Division.**
- D. PROFESSIONAL LICENSES — Contact the **Illinois Department of Financial and Professional Regulation.**
- E. UNEMPLOYMENT COMPENSATION — Before your limited liability company hires employees it must obtain an Unemployment Compensation Number from the **Illinois Department of Labor.**
- F. WORKERS COMPENSATION — Contact the **Illinois Industrial Commission.**
- G. PRIVATE BUSINESS AND VOCATIONAL SCHOOLS — Obtain a license from the **Illinois State Board of Education.**
- H. DAY CARE CENTERS AND NURSERY SCHOOLS — Obtain licenses from the **Illinois Department of Children and Family Services.**
- I. COMMON CARRIERS AND UTILITIES — Contact the **Illinois Commerce Commission.**
- J. INSURANCE AGENCIES AND BROKERAGES — Contact the **Illinois Department of Insurance.**
- K. ATTORNEYS — Contact the **Clerk of the Supreme Court.**

(See pages 14-15 for addresses and telephone numbers for these agencies.)

Local Agencies

Many counties, cities, towns and villages also require licenses or permits and may restrict advertising, signs, parking and numerous other aspects of operating a business. County and city clerks can often advise you of local ordinances and restrictions.

Addresses and Telephone Numbers

SECRETARY OF STATE

www.cyberdriveillinois.com

Secretary of State
Department of Business Services
501 S. Second St., Rm. 350
Springfield, IL 62756
217-782-6961
Hours: 8 a.m.-4:30 p.m.

Secretary of State
Department of Business Services
69 W. Washington St., Ste. 1240
Chicago, IL 60602
312-793-3380
Hours: 8:30 a.m.-5 p.m.

Secretary of State
Securities Department
421 E. Capitol Ave., 2nd Fl.
Springfield, IL 62701
217-782-2256

Secretary of State
Securities Department
69 W. Washington St., 12th Fl.
Chicago, IL 60602
312-793-3384

DEPARTMENT OF REVENUE

www.revenue.state.il.us

Illinois Department of Revenue
Income Tax Division
101 W. Jefferson St.
Springfield, IL 62708
217-782-9488
800-732-8866

Illinois Department of Revenue
Income Tax Division
100 W. Randolph St.
Chicago, IL 60601
800-732-8866

Illinois Department of Revenue
Sales Tax Division
101 W. Jefferson St.
Springfield, IL 62708
217-782-9488
800-732-8866

Illinois Department of Revenue
Sales Tax Division
100 W. Randolph St.
Chicago, IL 60601
800-732-8866

INTERNAL REVENUE SERVICE

(form pick-up only)

www.irs.ustreas.gov

Internal Revenue Service
320 W. Washington St., Rm. 611
Springfield, IL 62708
800-829-1040

Internal Revenue Service
Attn: Form Services
230 S. Dearborn St.
Chicago, IL 60609
800-829-1040

All IRS forms and publications may be requested from:

Internal Revenue Service
Forms
P.O. Box 24672
Kansas City, MO 64131

DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION

www.idfpr.com

Illinois Department of Financial
and Professional Regulation
320 W. Washington St.
Springfield, IL 62786
217-785-0800

Illinois Department of Financial
and Professional Regulation
100 W. Randolph St.
Chicago, IL 60601
312-814-4500

ILLINOIS COMMERCE COMMISSION

www.icc.state.il.us

Illinois Commerce Commission
527 E. Capitol Ave.
Springfield, IL 62706
217-782-2024

Illinois Commerce Commission
160 N. LaSalle St.
Chicago, IL 60601
312-814-2850

DEPARTMENT OF LABOR

Department of Labor
Division of Unemployment Insurance
910 S. Michigan Ave., 11th Fl.
Chicago, IL 60605
800-247-4984
(ask for New Employer's Packet)

INDUSTRIAL COMMISSION

Industrial Commission
Workers Compensation
100 W. Randolph St.
Chicago, IL 60601
312-814-6611

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

www.state.il.us/dcfs

Illinois Department of
Children and Family Services
406 E. Monroe St.
Springfield, IL 62701
217-785-2509

Illinois Department of
Children and Family Services
100 W. Randolph St.
Chicago, IL 60601
312-814-6800

STATE BOARD OF EDUCATION

www.isbe.state.il.us

Illinois State Board of Education
Non-Public School Approval
100 N. First St.
Springfield, IL 62777
217-782-4321

Illinois State Board of Education
Non-Public School Approval
100 W. Randolph St.
Chicago, IL 60601
312-814-3517

DEPARTMENT OF INSURANCE

www.state.il.us/ins

Illinois Department of Insurance
Agents/Brokers Section
320 W. Washington St.
Springfield, IL 62767
217-782-6366