

How to Form an LLC in New York Yourself (2026 Costs and Steps)

A free step-by-step guide from BusinessOwner.com. State information verified from official sources on September 15, 2026.

Quick answer

The cost to file is \$200 through the New York Department of State, Division of Corporations, State Records and Uniform Commercial Code at [file online with the New York Department of State](#). The published processing time is an average of 7 business days for standard filings.

Step 1: Check that your LLC name is available

Search the agency's business name records before filing to ensure your desired name is not already taken or too similar to existing entities on record.

Step 2: Choose a registered agent

New York does not require a private registered agent. The Articles must designate the Secretary of State as the LLC's agent for service of process, and the LLC supplies a mailing address (which may be a member's own) to which the Secretary of State forwards process. Designating a separate registered agent is optional and can be made, changed or revoked by Certificate of Change.

Step 3: File your Articles of Organization (DOS-1336-f)

Submit the Articles of Organization (DOS-1336-f) to the New York Department of State. The filing fee is \$200 whether filed online or by mail. Online filings are acknowledged by email immediately upon filing. Standard processing takes an average of 7 business days as listed on the NY Business Express listing for DOS 1336.

If you need faster service for paper filings, expedite options include:

- Within 24 hours: \$25 additional fee per document (not counting weekends/holidays).
- Same business day: \$75 additional fee per document (request by 12:00 noon).
- Within 2 hours: \$150 additional fee per document (hand delivered or faxed by 2:30 p.m.).

Step 4: Create an operating agreement

Create an operating agreement to outline the internal structure of your LLC. This document typically covers ownership percentages, member roles and voting rights, profit distribution, and

procedures for what happens if a member leaves or if the company needs to be dissolved.

Step 5: Get your EIN from the IRS

Obtain an Employer Identification Number (EIN) from the IRS. This service is free. You can apply at <https://www.irs.gov/ein>.

Step 6: Keep your LLC in good standing

After forming, you must complete the publication requirement within 120 days after the articles are effective. After that, keep up with the Biennial Statement and, if it applies to your LLC, the annual filing fee paid to the Department of Taxation and Finance.

Publication Requirement Within 120 days after the articles are effective, you must publish the articles or a notice of formation in two newspapers designated by the county clerk (in the county of the LLC's office) for six consecutive weeks. After publication, file a Certificate of Publication with the newspapers' affidavits. Failure to do this suspends the LLC's authority to do business. Newspapers charge their own fees for this service. Theatrical production companies are exempt from this requirement. Filing the Certificate of Publication requires a \$50 state fee.

Biennial Statement You must file a Biennial Statement every two years. The first statement is due two years after formation, during the calendar month in which the Articles of Organization were originally filed, and every two years after that. This sets the address to which the Secretary of State mails process. The fee for the Biennial Statement is \$9. It can be filed online. Expedited handling is not available for this statement.

Annual Filing Fee If your LLC has any New York-source income, gain, loss or deduction and has not elected corporate tax treatment, it must pay the Partnership, LLC, and LLP annual filing fee (Form IT-204-LL) to the New York State Department of Taxation and Finance. The minimum amount is \$25. This fee is due on or before the 15th day of the third month following the close of the tax year with no extension available.

A single-member (disregarded) LLC with any New York-source income, gain, loss or deduction pays a flat fee. An LLC taxed as a partnership pays a fee that scales with prior-year New York-source gross income; the minimum tier applies when that income was zero or low. This fee is not owed if the LLC has no New York-source income, gain, loss or deduction in the year, or if it elected corporate tax treatment (in which case corporate franchise tax rules apply instead). Whether to elect S-corp tax treatment is a question for your CPA.

Frequently asked questions

How much does it cost to form an LLC in New York?

The filing fee is \$200. After forming, you must also publish notice of formation (newspapers charge their own fees) and pay a \$50 state fee to file the Certificate of Publication. Theatrical

production companies are exempt from the publication requirement.

When is the first Biennial Statement due?

The first Biennial Statement is due two years after the Articles of Organization are filed, during the calendar month in which the Articles were originally filed.

What happens if I do not publish my LLC formation notice?

Failure to publish the articles or a notice of formation within 120 days and file the Certificate of Publication suspends the LLC's authority to do business in New York.

Is the annual filing fee for LLCs always \$25?

The minimum amount is \$25. However, an LLC taxed as a partnership pays a fee that scales with prior-year New York-source gross income. A single-member LLC with New York-source income pays a flat fee. The fee is not owed if the LLC has no New York-source income, gain, loss or deduction in the year, or if it elected corporate tax treatment.

Do I need a registered agent in New York?

No private registered agent is required. Your Articles of Organization must designate the Secretary of State as the LLC's agent for service of process, and you supply a mailing address (which may be a member's own) to which the Secretary of State forwards process. Naming a separate registered agent is optional.

Want us to file it for you? \$249 plus state fees.

Want the whole business set up? Book a call with BusinessOwner.com.

Sources

Official sources, last verified September 15, 2026:

- [New York Business Express - Limited Liability Company \(Domestic\) Articles of Organization \(DOS 1336\)](https://www.businessexpress.ny.gov/app/answers/cms/a_id/2443/kw/)
https://www.businessexpress.ny.gov/app/answers/cms/a_id/2443/kw/
- [Forming a Limited Liability Company in New York | Department of State](https://dos.ny.gov/forming-limited-liability-company-new-york)
<https://dos.ny.gov/forming-limited-liability-company-new-york>
- [Articles of Organization for Domestic Limited Liability Company | Department of State](https://dos.ny.gov/articles-organization-domestic-limited-liability-company-0)
<https://dos.ny.gov/articles-organization-domestic-limited-liability-company-0>
- [dos.ny.gov: articles-organization-domestic-limited-liability-company](https://dos.ny.gov/articles-organization-domestic-limited-liability-company)
<https://dos.ny.gov/articles-organization-domestic-limited-liability-company>
- [Expedited Handling Services for Division of Corporations | Department of State](https://dos.ny.gov/expedited-handling-services-division-corporations)
<https://dos.ny.gov/expedited-handling-services-division-corporations>
- [Certificate of Publication for Domestic Limited Liability Company | Department of State](https://dos.ny.gov/certificate-publication-domestic-limited-liability-company-0)
<https://dos.ny.gov/certificate-publication-domestic-limited-liability-company-0>
- [Biennial Statements for Business Corporations and Limited Liability Companies | Department of State](#)

<https://dos.ny.gov/biennial-statements-business-corporations-and-limited-liability-companies>

- [Partnership, LLC, and LLP annual filing fee](#)

https://www.tax.ny.gov/pit/efile/annual_filing_fee.htm

- [Certificate of Change for Domestic Limited Liability Companies | Department of State](#)

<https://dos.ny.gov/certificate-change-domestic-limited-liability-companies-0>

- [IRS: Get an employer identification number](#)

<https://www.irs.gov/ein>

Disclaimer: BusinessOwner.com is not a law firm, does not give legal or tax advice, and is not affiliated with any government agency. This guide is general information, not advice for your situation. Talk to an attorney or CPA about your specific circumstances.