**Here is a checklist of tax responsibilities for LLCs:**

**Federal Tax Responsibilities**

* Obtain an Employer Identification Number from the IRS for the LLC.
* File a federal tax return for the LLC each year.
* File payroll tax returns and remit federal tax deposits on payments made to employees. At the end of the year, prepare Form W-2 for each employee.
* File Form 1099-MISC each year to report payments made to independent contractors, attorneys, health care professionals, and for rent.
* Withhold federal income tax on income allocated to members who are non-resident aliens.

**State and Local Tax Responsibilities**

* Register the LLC in each state where the LLC conducts business.
* Obtain a business registration or business license in each city where the LLC conducts business.
* Collect sales tax from customers (if required), and file sales tax returns.
* File payroll tax returns with state agencies.
* Withhold state income tax on income allocated to members who reside outside the state where the LLC operates.
* Pay any state LLC taxes or fees.

**Personal Tax Responsibilities of the Members**

* File federal tax return each year reporting the member’s share of income from the LLC.
* File state tax returns each year. Members might also need to file tax returns in other states if the LLC conducts business in other states.
* Pay estimated tax (federal and state) throughout the year on income related to the LLC.

