

WELCOME

LLCs Made Simple

(So You Can Finally Get It Done)

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What's the Plan

- Choosing the right entity: Sole Proprietor vs. LLC vs. S Corp
- Liability misconceptions
- Tax structures & benefits
- Financial best practices
- Required documents
- Step-by-step guide to registering an LLC in NY
(without a lawyer)



Understand Your Options

Sole Proprietorship

Ideal for freelancers or small side businesses, offering simplicity but limited liability protection.

LLC

Provides liability protection for small businesses, separating personal and business assets.

S-Corp

Suited for businesses planning to pay owners a salary, offering tax benefits but requiring more complex filings.

Sole Proprietorship

Do you have a pulse?

Best For: Freelancers, small side businesses

Liability Protection: NONE

Taxation: Self-employment tax on all profits

Complexity: Easiest (No Separate Filings)

Limited Liability Company

LLCs - Why you're here....

Best For: Small businesses, those needing liability protection

Liability Protection: Personal assets protected (if properly managed)

Taxation: Default: Pass-through (Self-employment tax)

Complexity: Easy/Moderate

(Articles of Organization, Operating Agreement)

Misconceptions About LLCs and S Corps

- **LLC DOES NOT:** Automatically protect you from lawsuits (must maintain separation from personal finances)
- **LLC DOES:** Provide liability protection IF properly structured
- **S Corp DOES NOT:** Mean you avoid all taxes
- **S Corp DOES:** Allow tax savings on distributions, but requires payroll setup



Taxes!

Table 1

Entity Type	How It's Taxed	Key Tax Advantages
Sole Proprietor	Self-employment tax (15.3%) on all profits	Simple, no corporate tax
LLC (default)	Pass-through taxation (profits taxed as personal income)	Flexibility to later elect S Corp
LLC (S Corp Election)	Owners take salary + remaining profits as distributions	Distributions not subject to self-employment tax
S Corp	Must run payroll, pay owner a "reasonable salary"	Reduces self-employment tax burden

So, You Need an DBA?

Essential Documents

Business Certificate (3 Copies)

Information Collected includes, Your Name, Business Name, Address

\$25 Filing Fee (Cash)

File at the Oneida County Office Building - County Clerk's Office

So, You Need an LLC?

Essential Documents

Articles of Organization

Form DOS-1336, the official document registering your LLC. \$200 fee.

Operating Agreement

A contract outlining ownership, responsibilities, and decision-making within the LLC.

EIN (Employer Identification Number)

Obtained from the IRS, necessary for tax purposes and banking.

Post-Filing Requirements

You Think You're Done - But You're Not

Publish Formation as Legal Notice

- Call County Clerk for options (Ex: Sentinel & Waterville Times)
- Publish a Legal Notice (6 Weeks)
- Within 120 Days

Obtain Affidavit

Newspapers will send paper or electronic notice. Save/Print!

File 'Certificate of Publication'

- Form DOS-1708-f (Certificate of Publication)
- Attach Affidavits
- Pay the \$50 filing fee

Fees and Maintenance

New York LLC Annual Filing Fee (\$25 – \$4,500)

- Who pays? **Only LLCs taxed as a partnership** NOT disregarded entity (default taxation).
- **What is it?** A state fee based on your LLC's **gross income earned in New York**.
- When is it due? March 15 of each year.
- **How to file?** By submitting **Form IT-204-LL** to the NY Department of Taxation.

Biennial Statement (\$9 every 2 years)

- **Who files?** All LLCs registered in NY.
- **What is it?** A simple filing to update your business address and contact details with the NY Department of State.
- **When is it due?** Every **two years** in the **anniversary month** of your LLC's formation.
- How to file? Online via the [New York Business Express website](#).

Do You Need An EIN?

LLCs:

If you're the sole owner, you can technically use your SSN, but an EIN is recommended

LLCs with Employees

EIN required

S Corp

EIN required

NY or Delaware (Dela-Where?)

New York

Simplicity: Forming your LLC in New York, where you operate, simplifies compliance and avoids the need for foreign qualification.

Cost-Effective: Avoids additional fees and paperwork associated with operating an out-of-state LLC.



NY or Delaware (Dela-Where?)

Out of State:

Perceived Benefits: States like Delaware and Wyoming are known for business-friendly laws and tax advantages.

Foreign Qualification: If your business operates in New York but is formed elsewhere, you must register as a foreign LLC in New York, leading to extra fees and compliance requirements.

- **Additional Costs:** Maintaining an out-of-state LLC can incur higher costs due to dual-state compliance.



When Your LLC Does NOT Protect You

Negligence: If you personally cause harm while conducting business (e.g., a contractor causing damage at a client's property), you can be held personally liable.

Fraudulent Activities: Engaging in fraudulent activities removes liability protection, exposing personal assets.

- Piercing the Corporate Veil:
- **Definition:** Courts may disregard the LLC structure if it's found to be a facade for personal dealings or if corporate formalities are ignored.





An official website of New York State. [Here's how you know](#) ▾

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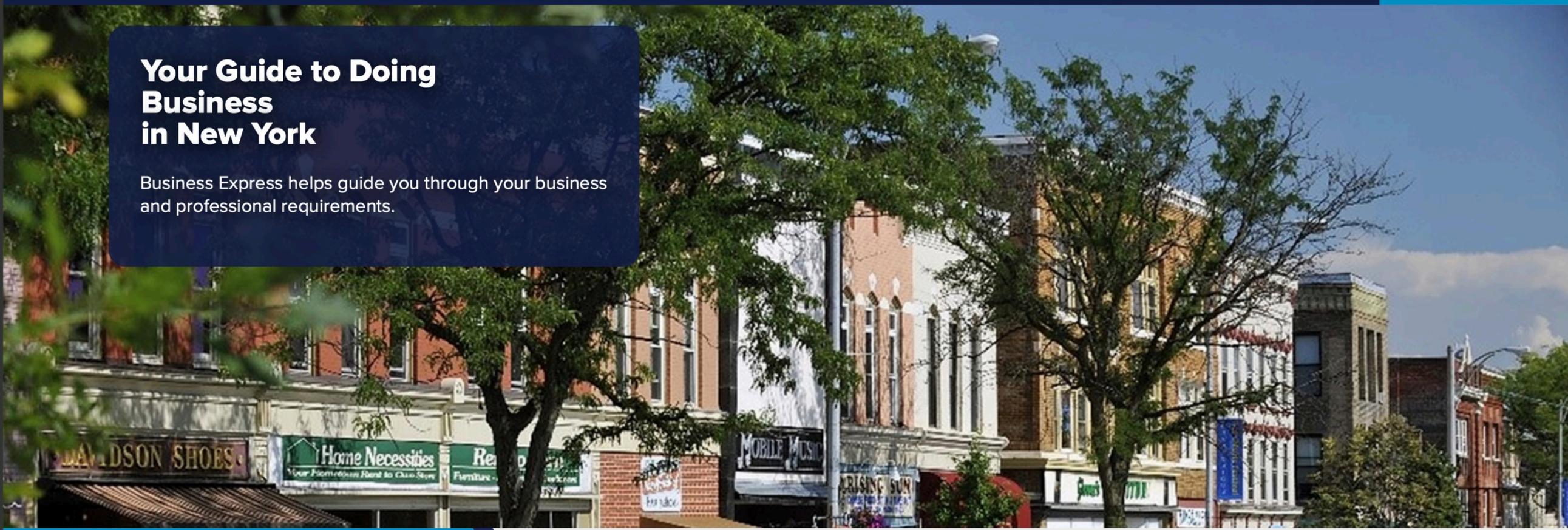
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Business Express helps guide you through your business and professional requirements.



Business Made Easy



STARTER'S GUIDE



CUSTOM BUSINESS



SUPPORT AND INCENTIVES



RUSTBELT
startup by Ryan Miller



Get Started

To apply online
Login or Register with NY.gov

I Have a NY.GOV ID

Login Here

[I forgot my username](#)

[I forgot my password](#)

I Need a NY.GOV ID

Register Here

If you are having difficulty registering your business please call the NYS Business Information Center at 518-485-5000. Monday through Friday 8:30am – 4:30pm for assistance





Limited Liability Company (Domestic) Articles of Organization (DOS 1336)

This document is required to form a limited liability company.

AVERAGE PROCESSING TIME

7 Business Days

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Logged In As: rmliller31

Overview

How to Apply

Form(s)

Fee(s)

Duration & Processing

Additional Info

Limited Liability Company (Domestic) Articles of Organization (DOS 1336)

This document is required to form a limited liability company.

Overview

A limited liability company (“LLC”) is an unincorporated business organization of one or more persons who generally have limited liability for the contractual obligations and other liabilities of the business. The Limited Liability Company Law governs the formation and operation of an LLC. An LLC may organize for any lawful business purpose or purposes. The LLC is a hybrid business entity form that combines corporation-style limited liability with partnership-style flexibility. The flexible management structure allows owners to shape the LLC to meet the needs of the business. The owners of an LLC are “members” rather than shareholders or partners. A member may be an individual, a corporation, a partnership, another limited liability company or any other legal entity.

STEPS IN FILING ARTICLES OF ORGANIZATION:

Organizers form an LLC, by filing the Articles of Organization (pursuant to Section 203 of the Limited Liability Company Law, with the Department





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Domestic Limited Liability Company

Name Determination

Name Verification, County

Service of Process, Registered Agent

Optional Statements

Organizer Attestation

Filer Attestation

Ready to Submit

Name Determination

Proposed Entity Name

PLEASE CLICK [HERE](#) TO READ IMPORTANT INFORMATION ABOUT CHOOSING A LIMITED LIABILITY COMPANY NAME PRIOR TO FILING YOUR DOCUMENT

The name of the limited liability company is:*

Check Name

Reset

Re-enter the name of the business entity:*

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- Name Verification, County
- Service of Process, Registered Agent
- Optional Statements
- Organizer Attestation
- Filer Attestation
- Ready to Submit

Optional Opening Statement

Check if Applicable:

Include following statement (not required by statute)

THE UNDERSIGNED, being a natural person of at least eighteen (18) years of age, and acting as the organizer of the limited liability company hereby being formed under Section §203 of the Limited Liability Company Law of the State of New York certifies that:

Limited Liability Company Name

The name of the limited liability company is:

Rust Belt Startup LLC

Does the name of the limited liability company contain any non-English words or phrases?

*

Yes

No

Optional Purpose Clause:

Check if Applicable:

Include following statement (not required by statute)

To engage in any lawful act or activity within the purposes for which limited liability companies may be organized pursuant to Limited Liability Company Law provided that the limited liability company is not formed to engage in any act or activity requiring the consent or approval of any state official, department, board, agency, or

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Domestic Limited Liability Company

Name Determination

Name Verification, County

Service of Process, Registered Agent

Optional Statements

Organizer Attestation

Filer Attestation

Ready to Submit

Service of Process, Registered Agent

ARTICLE OF ORGANIZATION

Rust Belt Startup LLC

Under Section §203 of the Limited Liability Law

Service of Process

The Secretary of State is designated as agent of the limited liability company upon whom process against the limited liability company may be served.

The post office address to which the Secretary of State shall mail a copy of any process against the limited liability company served upon the Secretary of State by personal delivery is: *

Enter Service of Process Postal Address Select a Service Company

Service of Process Name*

Address Line 1*

Address Line 2

City*

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Optional Electronic Service of Process

Check if Applicable:

(Optional) Include the following electronic Service of Process statement:

Optional Registered Agent

Check if Applicable:

Include the following statement (not required by statute)

The limited liability company designates the following as its registered agent upon whom process against it may be served within the State of New York is:

Enter Registered Agent Information Select a Service Company

Registered Agent Name

Address Line 1

Address Line 2

City

Optional Registered Agent

Check if Applicable:

Include the following statement (not required by statute)

The limited liability company designates the following as its registered agent upon whom process against it may be served within the State of New York is:

Enter Registered Agent Information Select a Service Company

Registered Agent Name

Address Line 1

Address Line 2

City

State

- Select One -

Zip

Zip + 4



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Domestic Limited Liability Company

✓ Name Determination

✓ Name Verification, County

✓ Service of Process, Registered Agent

Optional Statements

○ Organizer Attestation

○ Filer Attestation

○ Ready to Submit

Optional Statements

ARTICLE OF ORGANIZATION

Rust Belt Startup LLC

Under Section §203 of the Limited Liability Law

Optional Management Structure

Check if Applicable:

Include the following statement (not required by statute)

The limited liability company is to be managed by:

- One or more members
- A class or classes of members
- One or more managers
- A class or classes of managers

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✓ Name Determination

✓ Name Verification, County

✓ Service of Process, Registered Agent

✓ Optional Statements

○ Organizer Attestation

○ Filer Attestation

○ Ready to Submit

Organizer Attestation

ARTICLE OF ORGANIZATION

Rust Belt Startup LLC

Under Section §203 of the Limited Liability Law

Organizer

Organizer Name*

List the address of the organizer.

If the address of the organizer is the same as the address listed for the service of process, the "Use Service of Process Address" button may be used to auto populate the address fields.

Address Line 1*

Use Service of Process Address

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Domestic Limited Liability Company

✔ Name Determination

✔ Name Verification, County

✔ Service of Process, Registered Agent

✔ Optional Statements

✔ Organizer Attestation

○ Filer Attestation

○ Ready to Submit

Filer Attestation

ARTICLE OF ORGANIZATION

Rust Belt Startup LLC

Under Section §203 of the Limited Liability Law

Filer

Filer Name*

Enter the address of the filer.

When the filer's address is the same as the service of process address or the organizer's address, the respective button may be used to auto populate the filer's address fields.

Address Line 1*





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Domestic Limited Liability Company

Ready to Submit

Summary

Additional Services

Payment

Complete

Summary

Please check your information in the document below.

Domestic LLC PDF

**ARTICLES OF ORGANIZATION
OF
Rust Belt Startup LLC**

Under Section 203 of the Limited Liability Company Law

THE UNDERSIGNED, being a natural person of at least eighteen (18) years of age, and acting as the organizer of the limited liability company hereby being formed under Section 203 of the Limited Liability Company Law of the State of New York certifies that:

FIRST: The name of the limited liability company is:
Rust Belt Startup LLC

SECOND: To engage in any lawful act or activity within the purposes for which limited liability companies may be organized pursuant to Limited Liability Company Law provided that the limited liability company is not formed to engage in any act or activity requiring the consent or approval of any state official, department, board, agency, or other body without such consent or approval first being obtained.

THIRD: The county, within this state, in which the office of the limited liability company is to be located is

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▾ Ready to Submit

✓ Summary

○ Additional Services

○ Payment

○ Complete

Additional Services

Additional Services

Plain Copy (\$5.00)

Certified Copy (\$10.00)

Certificate of Status (\$25.00)

Back

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Domestic Limited Liability Company

Ready to Submit

Summary

Additional Services

Payment

Complete

Payment

Invoice Details

FILING FEE/FEE TYPE	COUNT	AMOUNT
Initial application fee	1	\$200
Certified copy of filing	1	\$10
Total Fee Amount :		\$210

NOTE: To ensure timely processing of your application, please use with Internet Explorer or Chrome, and [complete the payment process within 10 minutes](#) of proceeding to the payment screen. Completing the payment after this threshold may result in delays in the processing of your application.

The total fee amount shown is due at the time of application submission. To complete the online application process, you must pay the fee using a credit or debit card. Use the **PROCEED TO PAYMENT** button to continue to our payment processor. On the third party

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SOLE MEMBER OPERATING AGREEMENT OF _____, LLC A New York Limited Liability Company

THIS OPERATING AGREEMENT ("Agreement") is made and entered into as of _____, 20____, by and among _____, LLC a New York Limited Liability Company (the "Company") and _____, executing this Agreement as the sole member of the Company (the "Member") and hereby states as follows:

NOW, THEREFORE, for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, it is agreed as follows:

1. Organization.

1. Formation of LLC.

The Member has formed a New York Limited Liability Company named _____, LLC by filing the Articles of Organization with the office in the State of New York on _____, 20____. The operation of the Company shall be governed by the terms of this Agreement and the applicable laws of the State of New York relating to the formation, operation and taxation of a LLC, specifically the provisions under New York Limited Liability Company Law which set out the guidelines and procedures for the formation and operation of a LLC hereinafter collectively referred to as the "Statutes." To the extent permitted by the Statutes, the terms and provisions of this Agreement shall control in the event there is a conflict between the Statutes and this Agreement.

2. Purposes and Powers.

- a) The purposes of the Company shall be:
 - (i) _____; and
 - (ii) To perform or engage in any and all activities and/or businesses for which limited liability companies may be engaged under the Statutes.
- b) The Company shall have all powers necessary and convenient to affect any purpose for which it is formed, including all powers granted by the Statutes.

3. Duration.

The Company shall continue in existence until dissolved, liquidated or terminated in accordance with the provisions of this Agreement and, to the extent not otherwise superseded by this Agreement, the Statutes.

4. Registered Office and Resident Agent.

The Registered Office and Resident Agent of the Company shall be as designated in the initial Articles of Organization/Certificate of Organization or any amendment thereof. The Registered Office and/or Resident Agent may be changed from time to time. Any such change shall be made in accordance with the Statutes, or, if different from the Statutes, in accordance with the provisions of this Agreement. If the Resident Agent shall ever resign, the Company shall promptly appoint a successor agent.

5. Capital Contributions and Distributions.

The Member may make such capital contributions (each a "Capital Contribution") in such amounts and at such times as the Member shall determine. The Member shall not be obligated to make any Capital Contributions. The Member may take distributions of the capital from time to time in accordance with the limitations imposed by the Statutes.

6. Books, Records and Accounting.

- a) Books and Records. The Company shall maintain complete and accurate books and records of the Company's business and affairs as required by the Statutes and such books and records shall be kept at the Company's Registered Office and shall in all respects be independent of the books, records and transactions of the Member.
- b) Fiscal Year; Accounting. The Company's fiscal year shall be the calendar year with an ending month of December.

7. Member's Capital Accounts.

A Capital Account for the Member shall be maintained by the Company. The Member's Capital Account shall reflect the Member's capital contributions and increases for any net income or gain of the Company. The Member's Capital Account shall also reflect decreases for distributions made to the Member and the Member's share of any losses and deductions of the Company.

8. U.S. Federal/NewYorkState Income Tax Treatment.

The Member intends that the Company, as a single member LLC, shall be taxed as a sole proprietorship in accordance with the provisions of the Internal

Revenue Code. Any provisions herein that may cause the Company not to be taxed as a sole proprietorship shall be inoperative.

9. Rights, Powers and Obligations of Member.

- Authority. _____, as sole member of the Company, has sole authority and power to act for or on behalf of the Company, to do any act that would be binding on the Company, or incur any expenditures on behalf of the Company.
- Liability to Third Parties. The Member shall not be liable for the debts, obligations or liabilities of the Company, including under a judgment, decree or order of a court.
- Rights, Powers and Obligations of Manager.
- The Company is organized as a “member-managed” limited liability company.
- The Member is designated as the initial managing member.
- Ownership of Company Property.
The Company’s assets shall be deemed owned by the Company as an entity, and the Member shall have no ownership interest in such assets or any portion thereof. Title to any or all such Company assets may be held in the name of the Company, one or more nominees or in “street name”, as the Member may determine.
- OtherActivities.
Except as limited by the Statutes, the Member may engage in other business ventures of any nature, including, without limitation by specification, the ownership of another business similar to that operated by the Company. The Company shall not have any right or interest in any such independent ventures or to the income and profits derived therefrom.

10. Limitation of Liability; Indemnification.

a) Limitation of Liability and Indemnification of Member.

i. The Member (including, for purposes of this Section, any estate, heir, personal representative, receiver, trustee, successor, assignee and/or transferee of the Member) shall not be liable, responsible or accountable, in damages or otherwise, to the Company or any other person for: (i) any act performed, or the omission to perform any act, within the scope of the power and authority conferred on the Member by this agreement and/or by the Statutes except by reason of acts or omissions found by a court of competent jurisdiction upon entry of a final judgment rendered and un-appealable or not timely appealed (“Judicially Determined”) to constitute fraud, gross negligence, recklessness or intentional misconduct; (ii) the termination of the Company and this Agreement pursuant to the terms hereof; (iii) the performance by the Member of, or the omission by the Member to perform, any act which the Member reasonably believed to be

consistent with the advice of attorneys, accountants or other professional advisers to the Company with respect to matters relating to the Company, including actions or omissions determined to constitute violations of law but which were not undertaken in bad faith; or (iv) the conduct of any person selected or engaged by the Member.

- ii. The Company, its receivers, trustees, successors, assignees and/or transferees shall indemnify, defend and hold the Member harmless from and against any and all liabilities, damages, losses, costs and expenses of any nature whatsoever, known or unknown, liquidated or unliquidated, that are incurred by the Member (including amounts paid in satisfaction of judgments, in settlement of any action, suit, demand, investigation, claim or proceeding ("Claim"), as fines or penalties) and from and against all legal or other such costs as well as the expenses of investigating or defending against any Claim or threatened or anticipated Claim arising out of, connected with or relating to this Agreement, the Company or its business affairs in any way; provided, that the conduct of the Member which gave rise to the action against the Member is indemnifiable under the standards set forth in Section 10(a)(i).
- iii. Upon application, the Member shall be entitled to receive advances to cover the costs of defending or settling any Claim or any threatened or anticipated Claim against the Member that may be subject to indemnification hereunder upon receipt by the Company of any undertaking by or on behalf of the Member to repay such advances to the Company, without interest, if the Member is Judicially Determined not to be entitled to indemnification.
- iv. All rights of the Member to indemnification under this Section 10(a) shall (i) be cumulative of, and in addition to, any right to which the Member may be entitled to by contract or as a matter of law or equity, and (ii) survive the dissolution, liquidation or termination of the Company as well as the death, removal, incompetency or insolvency of the Member.
- v. The termination of any Claim or threatened Claim against the Member by judgment, order, settlement or upon a plea of nolo contendere or its equivalent shall not, of itself, cause the Member not to be entitled to indemnification as provided herein unless and until Judicially Determined to not be so entitled.

11. Death, Disability, Dissolution.

- a. Death of Member. Upon the death of the Member, the Company shall be dissolved. By separate written documentation, the Member shall designate and appoint the individual who will wind down the Company's business and transfer or distribute the Member's Interests and Capital Account as designated by the Member or as may otherwise be required by law.
- b. Disability of Member. Upon the disability of a Member, the Member may continue to act as Manager hereunder or appoint a person to so serve until the Member's Interests and Capital Account of the Member have been transferred or distributed.
- c. Dissolution. The Company shall dissolve and its affairs shall be wound up on the first to occur of:

- i. At a time, or upon the occurrence of an event specified in the Articles of Organization or this Agreement.
- ii. The determination by the Member that the Company shall be dissolved.

12. Miscellaneous Provisions.

a. Article Headings. The Article headings and numbers contained in this Agreement have been inserted only as a matter of convenience and for reference, and in no way shall be construed to define, limit or describe the scope or intent of any provision of this Agreement.

b. Entire Agreement. This Agreement constitutes the entire agreement between the Member and the Company. This Agreement supersedes any and all other agreements, either oral or written, between said parties with respect to the subject matter hereof.

c. Severability. The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions hereof, and this Agreement shall be construed in all respects as if such invalid or unenforceable provisions were omitted.

d. Amendment. This Agreement may be amended or revoked at any time by a written document executed by the Member.

e. Binding Effect. Subject to the provisions of this Agreement relating to transferability, this Agreement will be binding upon and shall inure to the benefit of the parties, and their respective distributees, heirs, successors and assigns.

f. Governing Law. This Agreement is being executed and delivered in the State of New York and shall be governed by, construed and enforced in accordance with the laws of the State of New York.

IN WITNESS WHEREOF, the Member has hereunto set such Member's hand as of the day and year first above written.

_____, LLC

Managing Member's Signature: _____

Print Name: _____

How can we help you?



Get your tax records and transcripts



Make a payment



Explore free filing options



Find forms & instructions



Get an identity protection PIN



Check Your Federal Tax Withholding



Apply for an Employer ID Number (EIN)



Check your amended return status



Use our tax help tools

Tools & applications

IRS Free File



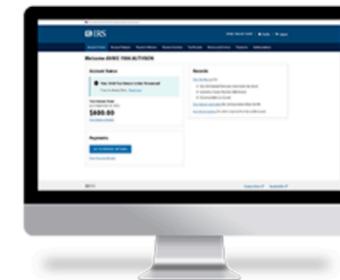
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Questions?

Ryan Miller

I Help Small Businesses and Startups....Start Up.

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Slides/Worksheets

<https://rustbeltstartup.com/llcs-made-simple-skillshop/>

