



Indiana-Specific Requirements for Forming and Operating Limited Liability Companies (LLCs) and S Corporations (S Corps)

For additional information, see the Indiana Secretary of State's website: <https://inbiz.in.gov>.

Formation

- *Corporation (including S Corporation):* Articles of Incorporation must be filed and must include the following:
 - The name of the corporation (which must include "Corporation," "Company," "Incorporated," "Limited," or an abbreviation thereof)
 - The name and address of the Registered Agent
 - The name and address of all the incorporators
 - If for-profit: The number of shares of stock the corporation is authorized to issue and the original signature of all of the incorporators
 - If non-profit: A statement as to whether the corporation will be a public benefit, religious, or mutual benefit corporation; a statement as to whether the corporation will have members; a statement regarding the distribution of assets upon dissolution; and the original signature of at least one of the incorporators
 - A filing fee (for-profit: \$100 for paper, \$95 for online; non-profit: \$50 paper, \$30 online)
- *Limited Liability Company:* Articles of Organization must be filed and must include the following:
 - The name of the LLC, which must end with "Limited Liability Company" or "LLC"
 - The period of duration of the LLC
 - The name and street address of the Registered Agent
 - If the operating agreement vests management in a manager(s), a statement to that effect
 - The signature of at least one organizer, member, or manager
 - A filing fee (\$100 for paper, \$95 for online)

Post-Formation Issues

- Once you have filed the appropriate documents with the Office of the Secretary of State, you should contact the following:
 - Internal Revenue Service (www.irs.gov) – Most businesses must obtain an Employer Identification Number. You may obtain this number online, by fax, or by mail. For more information, go to <https://www.irs.gov/businesses/small-businesses-self-employed/how-to-apply-for-an-ein>.
 - For S Corps and Non-Profits – There are additional IRS requirements to receive S Corp or non-profit status. Contact your accountant or other tax adviser.
 - Indiana Department of Revenue (<http://www.in.gov/dor>) – Indiana imposes various taxes on businesses. For more information contact the Indiana Department of Revenue Taxpayer Services Division, Withholding (317) 233-4016, Sales Tax (317) 233-4015, Corporate Tax and General Information (317) 615-2662.
 - Indiana Department of Workforce Development (<http://www.in.gov/dwd>) – Businesses with employees have numerous responsibilities. An Employer's Desk Guide may be obtained by contacting the DWD at (317) 232-7436 or (800) 437-9136.

On-Going State Requirements

- After its initial organization, a formal business entity must continue to meet certain statutory requirements.
 - Business Entity Reports must be filed every two years.
 - Written notice must be given to the Secretary of State whenever the Registered Agent, Registered Agent's address, or Principal Office Address changes.