

California LLC Filing Checklist (2026)

The filing sequence and every deadline for year one, in order

Work top to bottom. Two agencies are involved: the Secretary of State handles formation and information filings, and the Franchise Tax Board handles the taxes and fees.

FORM IT

- ☐ Confirm your LLC name is available in the SOS business database; reserve it for 60 days only if you are not ready to file.
- ☐ File Form LLC-1 (Articles of Organization) online with the Secretary of State and pay the \$70 fee. Online filings were processing in about one business day as of late July 2026.
- ☐ Get your EIN free at irs.gov. The IRS warns that you never have to pay a fee for an EIN.

FIRST 90 DAYS

- ☐ File the initial Statement of Information within 90 days of formation and pay \$20 (Corporations Code Section 17702.09). Missing it risks a \$250 FTB penalty.
- ☐ Put a written operating agreement in place and keep it with your records; banks and co-owners will ask for it.

FIRST YEAR

- ☐ Pay the first \$800 annual franchise tax by the 15th day of the 4th month of your first taxable year (R&TC Section 17941).
- ☐ If California total income will reach \$250,000, estimate and prepay the LLC fee by June 15 (R&TC Section 17942).

EVERY YEAR AFTER

- ☐ Calendar the \$800 annual tax for the 15th day of the 4th month, every year the LLC exists (April 15 for calendar-year LLCs).
- ☐ File the \$20 Statement of Information every two years inside your six-month window (formation month plus the five months before it).
- ☐ Forming in 2027, 2028, or 2029 instead? Your first-year tax drops to \$400 under SB 122, so re-run the math before you file.

INSTRUCTIONS FOR USE

Verified July 2026 against the California statutes and the Secretary of State's fee list. This checklist is general information, not legal or tax advice. Deadlines shift with your taxable year; confirm your dates on ftb.ca.gov and sos.ca.gov or with a licensed professional.