

LLC Franchise Tax by State Worksheet (2026)

The states that tax LLCs, their 2026 figures and due dates, verified against state sources

Most states charge LLCs no franchise tax; the ones below do. Every figure comes from the state's own statute or revenue department. Find your state, then use the planner at the end to lock in your number and due date. Full sources and the 50-state table:

clearlegaltips.com/llc-franchise-tax-by-state/

Flat and minimum taxes

State	2026 LLC-level tax	Due date
California	\$800 minimum tax, plus LLC fee \$900 to \$11,790 by income	15th day of 4th month; fee by 15th day of 6th month
Delaware	\$300 flat annual tax, no annual report	June 1
Texas	Margin tax; \$0 if revenue is \$2.65M or less	May 15 (report still required)
Arkansas	\$150 minimum franchise tax	May 1

Income, net-worth, and gross-receipts taxes

State	2026 LLC-level tax	Threshold or note
New York	IT-204-LL fee \$25 to \$4,500 by NY-source income	\$25 for a disregarded single-member LLC; due 15th day of 3rd month after year-end
Kentucky	LLET, \$175 minimum	\$175 min if gross receipts or profits are \$3M or less
Tennessee	0.25% of net worth, \$100 min, plus 6.5% excise	Both taxes reach LLCs doing business in TN
Alabama	Business Privilege Tax, \$0.25 to \$1.75 per \$1,000 net worth	Tax of \$100 or less is exempt
District of Columbia	Unincorporated business franchise tax	\$250 min if gross receipts \$1M or less; \$1,000 min if over
Minnesota	Partnership minimum fee (graduated)	Multi-member LLCs taxed as partnerships

Gross-receipts states (no franchise tax, but a recurring tax)

State	2026 tax	Applies when
Nevada	Commerce Tax	NV gross revenue over \$4,000,000
Ohio	Commercial Activity Tax, 0.26%	Taxable gross receipts (see OH Dept. of Taxation)
Oregon	Corporate Activity Tax	Over \$1,000,000 of Oregon commercial activity
Washington	B&O tax on gross income	No deductions for labor, materials, or costs

- New Hampshire: no franchise tax as such, but the state's business profits and enterprise taxes can still apply. Verify with the NH Department of Revenue Administration.
- Most other states: no LLC franchise tax at all. Your only recurring state cost is the annual report fee. See clearlegaltips.com/llc-filing-fees-by-state/

Your LLC tax planner

Your state: _____

Does your state charge an LLC-level tax? (yes / no, report fee only): _____

Amount you owe this year (\$): _____

Due date: _____

Reminder set for (date): _____

- ☐ Confirmed the figure on my state's own revenue or Secretary of State site
- ☐ Checked whether a report or information filing is due even if no tax is owed
- ☐ Set aside the amount as a fixed yearly cost, separate from income tax
- ☐ Handled the annual report fee separately (see the filing-fees guide)

INSTRUCTIONS FOR USE

Every figure was verified against the state statute or revenue department in 2026. States change amounts and thresholds, so confirm your number before you pay. This worksheet is general information, not legal or tax advice; for your specific situation consult a licensed CPA or attorney. The maintained 50-state table and due-date calendar live at clearlegaltips.com/llc-franchise-tax-by-state/