



Certain SMLLCs no longer file Form IT-204-LL and pay the filing fee

Due to an expiring provision of the tax law, for tax years beginning after December 31, 2006, single-member limited liability companies (SMLLC) that are disregarded entities for federal income tax purposes no longer have to file Form IT-204-LL, *Limited Liability Company/Limited Liability Partnership Filing Fee Payment Form*, or pay the \$100 filing fee.

In addition, the partnership filing fee on an LLC with more than one member that is a disregarded entity for federal income tax purposes (e.g., an LLC owned solely by a husband and wife) has expired.