



LLC Articles of Organization Filing Guide

This Filing Guide is intended to help you make informed decisions when filing Articles of Organization for a Limited Liability Company (LLC). This information is offered as a public service and should not be used as a substitute for professional advice. If you are seeking answers to legal or financial questions, you should consult with a qualified attorney and/or accountant.

Registering an LLC has far-reaching legal and financial implications for the business owner(s). The RI Department of State processes all filings within two business days, so there is no need to rush. We encourage you to take your time to read through the information below and assess your readiness to register.

If you have questions about any document you plan to file with the RI Department of State, please contact us! We are available Monday-Friday, 8:30 a.m. - 4:30 p.m. by phone (401-222-3040) or email (corporations@sos.ri.gov). You can also [schedule a virtual appointment](#) to meet virtually with a member of our team.

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Are you ready to register your LLC?

Filing the Articles of Organization for an LLC does not simply reserve the name of your business. It creates a corporate entity that legally exists distinct from its owner or owners. Just like you, as a physical person, are obligated to report information (such as a change in your legal name or mailing address) and make financial contributions (such as paying income and property taxes), your LLC – because it also legally exists – has similar obligations.

Every year, your LLC is required by law to do three things:

- **File an annual report with the RI Department of State**
 - *What is it for?* The annual report is a short, simple form that captures basic information about the LLC.
 - *How much does it cost?* The fee is \$50.
 - *When is it due?* The annual report is always due between February 1 – May 1.
- **Maintain a Resident Agent/Office**
 - *What is it for?* A Resident Agent is a person or company designated to receive official notices and legal service of process on behalf of the LLC. Keeping the name and address of the LLC's Resident Agent up to date ensures the LLC is afforded due process in the legal system. Read more about Resident Agents in Article II below.
 - *How much does it cost?* Updating the Resident Agent name costs \$20. Updating the Resident Agent's address (Resident Office) is free.
 - *When is it due?* The LLC must file the appropriate update form whenever the name or address of the listed Resident Agent changes.
- **Pay business taxes**
 - *What is it for?* RI law requires **ALL** LLCs not taxed as a corporation to pay a minimum corporate fee to the RI Division of Taxation because it is a legal entity. **Unlike income taxes, this fee is not related to the amount of money the LLC has made during the tax year, or whether the LLC has actually conducted any business.**
 - *How much does it cost?* The minimum corporate fee is \$400.
 - *When is it due?* LLCs that elected to be taxed as a disregarded entity (single-member LLC) must file tax form RI-1065 by April 15th. LLCs that elected to be taxed as a partnership must file RI-1065 by March 15th.

The LLC **MUST** submit these filings even if the owner(s) has never:

- Actually conducted any business under the LLC;
- Opened a bank account;
- Hired employees; or
- Made any money by operating the LLC.

If you are contemplating registering an LLC now simply to protect the name for future use, you might consider a different filing called a Reservation of Entity Name (\$50). That filing holds the name you wish to protect for 120 days while you prepare to begin conducting business.

What will the name of your LLC be? (Article I)

The name you choose for your LLC must meet two requirements:

- It must not already be in use by another business registered with the RI Department of State. See our [Name Availability Guidelines](#) for more information, including helpful examples.
- The legal name of your LLC must include the initials “LLC” or the words “Limited Liability Company” at the end.

Who will your Resident Agent be? (Article II)

A Resident Agent is a person or company you designate to receive important documents on behalf of your business including, but not limited to, legal service of process and notifications from the RI Department of State.

All LLCs are required to have a Resident Agent on file with the RI Department of State. A Resident Agent must:

- Have a Rhode Island street address, known as the “Resident Office.” P.O. Boxes and virtual business addresses are not allowed.
- Be reachable at the address provided during regular business hours (9:00 a.m. – 5:00 p.m.)

Please note that the Resident Office is not the same thing as the Principal Office of the business. The Resident Office is your Resident Agent’s address, while the Principal Office is the address from which your business is operated. A business’s Principal Office can be a P.O. Box or even an address outside the State of Rhode Island.

Common resident agents:

- An owner of the business
- An attorney or accountant
- A company that provides registered agent services
- An employee of the business
- A family member or friend

Being named a Resident Agent does not give this person or company any ownership or decision-making authority in your business. Because the Resident Agent will receive important documents relating to the business, you should be sure to choose someone you trust to communicate with you in a timely manner about notices they receive.

Please note that all information you provide on your Articles of Organization will be publicly searchable in our Corporate Database. If you are planning to be your own Resident Agent and work from home, you will need to list your home address as your Resident Office. If you do not want this information to be public, you should choose someone else to serve as your Resident Agent.

If you are not serving as your own Resident Agent but would still like to receive email notifications from the RI Department of State about important filing obligations, deadlines and more, we encourage you to [sign up for our email list](#).

How will your business be taxed? (Article III)

An LLC is a type of business structure that is recognized at the state level, but not at the federal level. For that reason, when you register an LLC you need to decide how you wish to be taxed by the IRS. LLCs can choose to be taxed in one of three ways:

- As an entity disregarded as separate from its member
- As a partnership
- As a corporation

Entity disregarded as separate from its member: This is the IRS's default classification for an LLC with only one member (owner), sometimes referred to as a "Single-Member LLC." The business owner will pay income tax on the business' profits on their personal income tax return and will also file RI-1065 to pay the minimum corporate fee (\$400).

Partnership: This is the IRS's default classification for an LLC with at least two members (owners). The partnership files a RI-1065 to report all financial activities of the business and to pay the minimum corporate fee (\$400), and each partner pays for their share of the LLC's income or loss on their personal income tax return.

Corporation: The business reports income and loss on its own tax return separate from the personal tax return of the owner(s). The business will pay income tax on the business' profits at the corporate tax rate and the owners will pay personal income tax on income received from the business.

You will need to indicate your choice of tax classification in two places:

1. The Articles of Organization form you submit to the RI Department of State; and
2. Your EIN application with the IRS.

Please note that the tax classification selection you make on the Articles of Organization is not transmitted to the IRS. If you would like to change the default tax classification of your business, you MUST do so by filling out the appropriate form with the IRS.

[Learn more about LLC tax classifications.](#)

Does your business have a preferred mailing address? (Article IV)

If your LLC has a physical or mailing address (referred to as a Principal Office) in mind at the time you file the Articles of Organization, you can add that address here. If you do not have a physical or mailing address in mind, you can leave this section blank and add a Principal Office when you file your first Annual Report next year.

Unlike your Resident Agent address, there are no restrictions on what type of address this can be. You can choose a P.O. Box, a virtual office address, or even an address outside the State of Rhode Island.

Is your LLC time-limited? (Article V)

Occasionally, an LLC may be formed to support a project with a specific deadline. If that is the case for you, you can choose a date in the future when the LLC will automatically be dissolved. Most LLCs do not fall into this category.

If you do not choose a future date to automatically dissolve the LLC, your business will have what is referred to as a “perpetual existence.” This means that the LLC will remain registered forever until Articles of Dissolution are filed with the RI Department of State.

It is important to understand that filing Articles of Dissolution is the **only way** to properly close your LLC and legally halt the business’s obligation to continue to file annual reports with the RI Department of State and pay corporate taxes to the RI Division of Taxation each year. If your business fails to maintain its good standing status and becomes revoked, the business is still obligated to meet these annual obligations until it formally dissolves.

Is there anything in your Operating Agreement that should be part of the public corporate record? (Article VI)

These Articles of Organization – just like every other filing submitted to our office on behalf of your LLC – are a permanent record readily available to the public. If you have been advised by your attorney to include any limiting provisions in your Operating Agreement in this public record, you can add that information here. This field is **NOT** required and if you do not wish to add any additional provisions, you may leave this section blank.

Who will manage the day-to-day affairs of your LLC? (Article VII)

On the Articles of Organization for your LLC, you will need to choose whether your business will be managed by its members or by one or more managers. You should understand the difference between the two options.

- A member is another word for an owner of the business.
- A manager is someone an owner (member) authorizes to run the business on their behalf. Managers do not need to own any portion of the business.

If you and the other owners (members) of the business will be running the day-to-day operations of the business, you will select member-managed on the Articles of Organization. **DO NOT** indicate the names of the owners (members) on the Articles of Organization. The RI Department of State does not keep a record of who owns any registered business. Ownership is documented in the Operating Agreement signed by the member(s) of the LLC.

If you are going to authorize someone to run the day-to-day operations of the business, you will select manager-managed on the Articles of Organization and provide the name and address of each person the member(s) have authorized to run the day-to-day affairs of the business.

When will your LLC legally begin to exist? (Article VIII)

Remember, by filing Articles of Organization you are forming a legal corporate entity separate from the owner(s). When registering, you can choose to delay the date when your filing becomes effective. Selecting a future effective date means that although you are filing the Articles of Organization now, the LLC will not legally exist until a date you choose up to 90 days in the future.

- If you want your LLC to legally exist as of the date you file the Articles of Organization, select “Perpetual.”
- If you want to delay the day when your LLC legally begins to exist, enter any date up to 90 days in the future.

Who is filing the Articles of Organization?

The information entered in the Filer’s Contact Information section will not be part of the Articles of Organization available for public search. This information is used by our office to communicate with the filer if anything on the form needs to be corrected.

Who is authorized to sign this legal document on behalf of the LLC?

Documents filed on behalf of an LLC, including the Articles of Organization, must be signed by a person who has been authorized by the owners (members) of the LLC to do so. The authorized person may be an owner of the LLC but does not need to be.

Common authorized persons:

- An owner of the business
- An attorney or accountant
- A company that provides corporate services
- An employee of the business

By signing the Articles of Organization, the authorized person is swearing under penalty of perjury that everything in the document is true and that it is the intention of the LLC to file the document with the RI Department of State. If the person filing the document with the RI Department of State is not a documented owner of the LLC, the LLC should have a record of who it has authorized to file such documents on its behalf. This is often outlined in the LLC’s Operating Agreement and/or meeting minutes.