

Table 2: Quick Reference and Contact Information

New York, New York

Agency/Authority	Description	Filing Fees (if applicable)
New York State Department of State Division of Corporations, State Records and Uniform Commercial Code One Commerce Plaza, 99 Washington Avenue Albany, NY 12231 www.dos.state.ny.us 518-474-4752	Application for Authority	State fee: \$250 for LLCs; \$200 for LPs State rush fee (24 hours): \$25 Certificate of Good Standing from Delaware: \$85
Clerk County of New York 60 Centre Street Room 161 New York, NY 10007 www.courts.state.ny.us/supctman/h/county_clerk_operations.htm 646-386-5955	Publication	Varies depending upon the publications selected by the clerk; approximately \$1600 in Manhattan; costs in other counties may differ.
New York State Department of State Division of Corporations, State Records and Uniform Commercial Code One Commerce Plaza, 99 Washington Avenue Albany, NY 12231 www.dos.state.ny.us 518-474-4752	Certificate of Publication	State Fee: \$50
New York State Workers' Compensation Board 20 Park Street Albany, NY 12207 www.wcb.state.ny.us/ 866-750-5157	Workers' compensation	

COLE-FRIEMAN & MALLON LLP

Agency/Authority	Description	Filing Fees (if applicable)
<p>New York State Department of Labor State Campus, Building 12 Albany, NY 12240 518-457-2635</p>	<p>State disability coverage and unemployment insurance; registration is available online: https://uiereg.labor.state.ny.us/eRegWeb/eRegInitialPart1.html</p>	
<p>New York City Department of Finance 66 John Street, 3rd Floor New York, NY 10038 http://www.nyc.gov/html/dof/html/business/business_tax_filing.shtml 212-504-4036</p>	<p>Business income tax and commercial rent tax</p>	
<p>New York City Department of Sanitation 346 Broadway, 10th Floor New York, NY 10013 www.nyc.gov/html/dsny/html/home/home.shtml 212-639-9675</p>	<p>Disposal and recycling requirements</p>	

San Francisco, California

Agency/Authority	Description	Filing Fees (if applicable)
<p>Secretary of State 1500 11th Street Sacramento, CA 95814 www.sos.ca.gov 916-657-5448</p>	<p>Application for Registration</p>	<p>State fee: \$70 State rush fee (24 hours): \$350 + \$15 surcharge for filing in person (required for rush filings)</p> <p>Certificate of Good Standing from Delaware: \$85</p>
<p>Franchise Tax Board 3321 Power Inn Road, Suite 250 Sacramento, CA 95826-3893 121 Spear Street, Suite 400 San Francisco, CA 94105-1584</p> <p>www.ftb.ca.gov/index.shtml?disabled=true 916-845-6600</p>	<p>LLC and LP taxes</p>	<p>\$800 minimum annual tax</p>
<p>Employment Development Department 800 Capitol Mall, MIC 83 Sacramento, CA 95814 www.edd.ca.gov/default.htm 888-745-3886</p>	<p>Payroll taxes, unemployment and disability</p>	
<p>Department of Industrial Relations Workers' Compensation Division 455 Golden Gate Avenue 2nd floor San Francisco, CA 94102-7014 www.dir.ca.gov/dwc/ 415-703-5011</p>	<p>Workers' compensation</p>	

San Francisco, California (continued)

<p>Office of the Treasurer and Tax Collector City of San Francisco 1 Dr. Carlton B. Goodlett Place, City Hall, Room 140 San Francisco, CA 94102 www.sftreasurer.org/ 415-554-4478</p>	<p>San Francisco business registration and renewal; payroll expense tax</p>	<p>Varies</p>
<p>Office of the Assessor-Recorder City of San Francisco 1 Dr. Carlton B. Goodlett Place, City Hall, Room 190 San Francisco, CA 94102 www.sfassessor.org/index.aspx?page=1 415-554-5596</p>	<p>Assessor/property tax</p>	
<p>Office of Labor Standards Enforcement City of San Francisco City Hall, Room 430 1 Dr Carlton B. Goodlett Place San Francisco, CA 94102 www.sfgsa.org/index.aspx?page=430 415-554-7892 (health care) 415-554-6271 (sick leave) 415-554-6292 (minimum wage)</p>	<p>Health care, sick leave and minimum wage</p>	
<p>The Presidio Trust 34 Graham Street San Francisco, CA 94129 www.presidio.gov/ 415-561-5300</p>	<p>Tax exemptions for businesses located in the Presidio</p>	

Chicago, Illinois

Agency/Authority	Description	Filing Fees (if applicable)
Secretary of State Michael J. Howlett Bldg. 501 S. 2nd St., Rm 350 Springfield, IL 62756 www.cyberdriveillinois.com/ 217-782-6961	Application for Admission to Conduct Business (LLC)/Application for Certificate of Authority (LP)	State fee: \$500 (LLC) \$150 (LP) State rush fee: \$100 Certificate of Good Standing from Delaware: \$85
Illinois Department of Revenue James R. Thompson Center - Concourse Level 100 West Randolph Street Chicago, Illinois 60601-3274 www.revenue.state.il.us/ 312-814-5232	State business taxes	
Illinois Department of Employment Security 33 South State Street Chicago, IL 60603 850 East Madison Street Springfield, IL 62702-5603 www.ides.state.il.us/ 800-247-4984	Unemployment Insurance	
Illinois Workers' Compensation Commission 100 W. Randolph St. #8-200 Chicago, IL 60601 www.state.il.us/agency/iic/ 312-814-6611	Workers' compensation	
Office of the Chicago City Clerk 121 N LaSalle St. Room 107 Chicago, IL 60602 chicityclerk.com 312-74-CLERK	City of Chicago business license	Varies

Chicago, Illinois (continued)

Department of Business Affairs and Licensing 121 N. LaSalle, Room 805 Chicago, IL 60602 www.cityofchicago.org/city/en/depts/bacp.html 312-744-6060	Employers' expense tax	
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