

# Sales and Employer Tax Registrations



**Nellie Akalp**



## Nellie Akalp, CorpNet CEO

Nellie Akalp is an entrepreneur, business expert, professional speaker, published author, and mother to four amazing kids. Nellie has dedicated her entrepreneurial career to helping other entrepreneurs and business professionals succeed at business ownership.

As CEO and Co-Founder of CorpNet.com, she has helped more than half a million small businesses and licensed professionals get their businesses and clients off the ground. She has developed a strong following within the small business community and has been honored as a Small Business Influencer Champion and was named women entrepreneur of the year by NAWBO.

# Agenda and Goal

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Whether your client is a sole proprietor or a corporation with 40 employees, they are responsible for collecting and paying employment taxes to federal and state tax agencies. However, while federal payroll taxes are the same no matter where their business is located, state employment taxes differ according to income tax rates in the various states. In this webinar, we will review sales and employer tax registrations to help keep your clients' business in compliance.

- Their responsibilities for federal payroll taxes
- Home state vs. out-of-state payroll tax requirements
- Tips for controlling payroll taxes
- Details on sales tax nexus



# A Review Various Types of Taxes

Before we talk about a business owner's responsibilities, let's review the different types of taxes.

## An Overview of Business Taxes

<b>Sales Tax</b>	Sales tax is a tax on the sale, transfer, or exchange of product or service that is taxable.
<b>Use Tax</b>	Use tax is a tax on the storage, use, or consumption of a taxable product or service on which no sales tax has been paid.
<b>Income Tax</b>	A business's income taxes are paid at the state and federal level. The amount of tax will be calculated based on a business' profit, which is revenue less expenses.
<b>Employment &amp; Payroll Taxes</b>	Payroll taxes are incurred at the state and federal level. Employers must register for the appropriate tax accounts in order to hire employees, to process payroll, and to file returns.

# Average Small Business Taxes

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According to the Small Business Administration, the average taxes paid are:

- Small businesses of all types pay approximately 19.8%
- Small businesses with one owner pay a 13.3%
- Small businesses with more than one owner pay 23.6%
- S corporations pay an average of 26.0%





# Polling Question #1

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**Do you manage business incorporation and compliance activities for your organization or on behalf of your clients?**

- Yes, for my organization
- Yes, on behalf of my clients
- Yes, I advise my clients
- Not currently, but I am interested in offering this service

# Employment Taxes





Tax	Description	Government	Paid By
Income Tax Withholding	Taxes withheld from employee pay for federal income taxes owed by the employees. The amount is determined by the employee's W-4.	Federal & State	Employee
FICA Tax	Social security and Medicare taxes, called FICA (Federal Insurance Contributions Act), are shared between employees and employers.	Federal	Both
Additional Medicare Tax	An employer must withhold part of social security and Medicare taxes from employees' wages. The employer also pays a matching amount.	Federal	Employee
FUTA Tax	The Federal Unemployment Tax Act (FUTA) provides for payments of unemployment compensation to workers who have lost their jobs.	Federal	Employer
Self-Employment Tax	Self-employment tax (SE tax) is a social security and Medicare tax primarily for individuals who work for themselves.	Federal	Employee
Unemployment Insurance Tax	State unemployment instance (SUI) tax is similar to FUTA, but controlled at the state level. Amounts, requirements, and ownership vary by state.	State	Employer
Disability Tax or Insurance	Disability tax (or insurance) is controlled at the state level. Amounts, requirements, and ownership vary by state.	State	Employer
Worker's Compensation Tax	Provides temporary benefit payments to workers for non-work-related illness, injury, or pregnancy. Varies by state.	State	Employee
State and Local Income Tax	State income tax (SIT) and local taxes varied by state, county, or city.	State & Local	Employee

# Federal Income Tax Withholding

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- Income tax withholding from employees' paychecks is designed to cover what they will owe in federal income tax for the year.
- Employees are responsible for all federal income tax.
- Employers are required to withhold income tax from each employee paycheck.
- Each new employee should complete a W-4 form, which will dictate how much federal income tax is withheld.

# Federal FICA Tax

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- FICA is an abbreviation for the Federal Insurance Contributions Act.
- FICA is made up of Social Security and Medicare taxes.
- Employees and employers each pay FICA.
- The current rates are:
  - Social security = 6.2% of compensation
  - Social security is limited to an annual wage base limit (\$137,700 in 2020)
  - Medicare = 1.45%

# Additional Medicare Tax

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- When an employee's compensation from an employer exceeds \$200,000, the employer must withhold an additional amount for the additional Medicare tax.
- This tax is 0.9% of earned income over a threshold amount, which is:
  - \$250,000 for joint filers
  - \$200,000 for singles
  - \$125,000 for married persons filing separately
- This tax is paid solely by the employee.
- The employer merely has the responsibility of withholding it.

# FUTA Tax

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- Unless your organization is exempt (e.g. a charitable organization), you need to pay into federal and state unemployment insurance.
- Federal contributions are governed by the Federal Unemployment Tax Act (FUTA).
- FUTA's maximum taxable earnings is \$7,000. Anything an employee earns beyond that amount isn't taxed.
- The standard FUTA tax rate is 6%, so your max contribution per employee could be \$420.
- You can also claim a tax credit of up to 5.4% with a max of \$378.
- Employers can typically claim the full credit, as long as their unemployment taxes are paid in full and on time.

# Self-Employment Tax

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- Self-employment tax is a tax consisting of Social Security and Medicare taxes primarily for individuals who work for themselves.
- Self-employment tax is calculated using Schedule SE (Form 1040 or 1040-SR).
- The self-employment tax rate is 15.3%.
- The rate consists of two parts:
  - 12.4% for social security (the elderly, survivors, and disability insurance)
  - 2.9% for Medicare (hospital insurance)
- To pay self-employment tax, you must have a Social Security number (SSN) or an individual taxpayer identification number (ITIN).
- Self-employment tax must be filed in estimated taxes quarterly.



# State Income Tax (SIT) Withholding

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- SIT is a required tax applied to an employee's wages.
- Small business owners are responsible for deducting SIT from an employee's gross wages and submitting this tax to the state's tax agency.
- All states require SIT withholdings except for Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington, and Wyoming.
- State Income Tax is withheld from each paycheck, and it is calculated using the employee's pay.
- The employee's marital status, the employee's state withholding allowance amount, and if applicable, any additional withholding amounts dictated by the employee.
- The actual SIT rates will differ for each state.

# State Income Tax (SIT) Withholding

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- When a new employee is hired, they must complete a W-4 form for the state.
- The W-4 form will document the key data points for employers to begin withholding the appropriate State Income Tax from their paycheck.
- Once a small business registers for State Income Tax and you have a completed W-4 form, you can begin running payroll and withholding State Income Tax for an employee.

# State Unemployment Insurance (SUI) Tax

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- If you are hire employees, you are required to pay SUI taxes on their wages.
- The SUI program offers short-term unemployment benefits to eligible workers who are unemployed because they have lost or left their jobs. SUI eligibility and benefits are determined by the individual state's laws.
- Employer taxes associated with SUI rates vary by state. They can also be scaled based on the number of unemployment claims associated with a business. Stated in other words, the more claims you file, the higher your tax rate becomes.
- Once a small business registers for SUI, a tax is applied to employee paychecks.
- This means employers must register for the SUI tax early and before paying their first employee's payroll.

# Polling Question #2

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**How do you currently manage business incorporation and compliance activities?**

- I currently use CorpNet
- I use another filing and compliance service
- Internet research and spreadsheets
- Other

A man wearing glasses and a headset is smiling while working at a computer in an office. The scene is overlaid with a blue tint. The text "Payroll Tax Processing" is centered over the image.

# Payroll Tax Processing

# Setup a Formal Payroll Process

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- Obtain an EIN.
- Register for EFTPS.
- Obtain a local or state business ID if required.
- Collect your employee information: name, start date, social security number, date of birth, compensation details, Form I-9, Form W-4.
- Classify your employees into: independent contractor vs. employee and exempt vs. nonexempt.
- Chose a pay period.
- Manually calculate your tax requirements per employee or pick a payroll system like Gusto or Paychex to make payroll a lot easier on yourself.



# Obtain an EIN

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- While all the states and many cities have their own employment registration requirements, the first step for most businesses is to register for an Employer Identification Number, or EIN.
- An EIN (or Federal Tax ID number) is optional if your business is a sole proprietorship, but, in most cases, if your business acts as a C corporation, limited liability company, or a partnership, you are required by law to have one.
- You can apply for your EIN online through the IRS website or have a service like CorpNet do it for you.
- Once a EIN is obtained, you will use the number throughout your business's life on company documents, service agreements, bank accounts, and more.
- An EIN is how the IRS tracks business transactions and tax records.

# Register With EFTPS

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- EFTPS stands for Electronic Federal Tax Payment System.
- This free system lets you pay federal payroll taxes online or by phone.
- The EFTPS is the fastest and easiest way to get your money to the IRS.
- Your EIN will automatically pre-enroll you with the EFTPS, so you just need to complete this registration process.
- Steps to activate your account at EFTPS.gov:
  - Receive your PIN by mail.
  - Call 800-555-3453 and enter your bank account information and your phone number.
  - Record your confirmation number.
  - Set up a password for EFTPS.gov.

# Paying Payroll Taxes

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- In general, you must deposit federal income tax withheld, and both the employer and employee social security and Medicare taxes.
- There are two deposit schedules, monthly and semi-weekly.
- Before the beginning of each calendar year, you must determine which of the two deposit schedules you are required to use.
- Deposits for FUTA Tax are required for the quarter within which the tax due exceeds \$500. The tax must be deposited by the end of the month following the end of the quarter.
- You must use electronic funds transfer (EFTPS) to make all federal tax deposits.

# Payroll Tax Record Requirements

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- Keep all records of employment taxes for at least four years after filing the 4th quarter for the year.
- These should be available for IRS review.
- Records should include:
  - Your employer identification number.
  - Amounts and dates of all wage, annuity, and pension payments.
  - Amounts of tips reported.
  - The fair market value of in-kind wages paid.
  - Names, addresses, social security numbers, and occupations of employees and recipients.

# Payroll Tax Record Requirements

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- Any employee copies of Form W-2 that were returned to you as undeliverable.
- Dates of employment.
- Periods for which employees and recipients were paid while absent due to sickness or injury and the amount and weekly rate of payments you or third-party payers made to them.
- Copies of employees' and recipients' income tax withholding certificates (Forms W-4, W-4P, W-4S, and W-4V).
- Dates and amounts of tax deposits you made.
- Copies of returns filed.
- Records of allocated tips.
- Records of fringe benefits provided, including substantiation.

# Preventing Payroll Tax Penalties

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- All payroll taxes must be deposited with the government in a timely manner.
- Employers have the responsibility to file employment-related tax returns and deposit employment taxes according to set deadlines.
- If you fail to make a timely deposit, you may be subject to a failure-to-deposit penalty of up to 15%.
- Responsible staff in the company who fail to deposit the amounts withheld from employees' paychecks may be subject to a 100% personal liability.
- This recovery penalty is triggered when a person with the authority to make payment decisions willfully fails to deposit the taxes.



A man wearing glasses and a headset is smiling while working at a computer in an office. The scene is overlaid with a blue tint. The text "Other Considerations" is centered in white.

# Other Considerations

# Home State vs. Out-of-State Payroll Tax Requirements

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- Let's say you have employees living in different states from where the business is located (all the more possible with so many remote workers getting hired), what do you do then?
- As an employer, you must withhold and deposit federal taxes and withhold state income taxes in the state where the employee lives.
- Employing workers in other states requires your business to register with that state's tax agency, acquire a state income tax withholding number, get an unemployment insurance number, and withhold income taxes.
- You must also register with the state's Department of Labor and follow the state's laws for employees including, minimum wage, labor regulations, state disability insurance, and worker's compensation rules.

# Reciprocal States

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- Reciprocal agreements between states allow employees that work in one state (but live in another) to only pay income taxes to their state of residency.
- If reciprocity exists between the two states, employees will need to complete and deliver a non-residency certificate to you in order to have residency state tax withheld instead of the work state tax.
- While reciprocity is determined by an employee's home address and pertains to their income tax withheld, unemployment liability is typically determined by an employee's work address.

State	Reciprocity States	Non-Resident Certificate
Arizona	California, Indiana, Oregon and Virginia	WEC
Illinois	Iowa, Kentucky, Michigan and Wisconsin	IL-W-5-NR
Indiana	Kentucky, Michigan, Ohio, Pennsylvania and Wisconsin	WH-47
Iowa	Illinois	44-016
Kentucky	Illinois, Indiana, Michigan, Ohio, Virginia, West Virginia and Wisconsin	42A809
Maryland	Pennsylvania, Virginia, Washington, D.C. and West Virginia	MW 507
Michigan	Illinois, Indiana, Kentucky, Minnesota, Ohio and Wisconsin	MI-W4
Minnesota	Michigan and North Dakota	MWR
Montana	North Dakota	MT-R
New Jersey	Pennsylvania*	NJ-165
North Dakota	Minnesota and Montana	NDW-R
Ohio	Indiana, Kentucky, Michigan, Pennsylvania and West Virginia	IT-4NR
Pennsylvania	Indiana, Maryland, New Jersey, Ohio, Virginia and West Virginia	REV-419
Virginia	Kentucky, Maryland, Pennsylvania, Washington, D.C. and West Virginia	VA-4
Washington, D.C.	Maryland and Virginia	D-4A
West Virginia	Kentucky, Maryland, Ohio, Pennsylvania and Virginia	WV/IT-104
Wisconsin	Illinois, Indiana, Kentucky and Michigan	W-220

# Tips for Controlling Costs

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## ○ Hire independent contractors

- Independent contractors are not considered employees, and therefore, your business does not have to pay or match payroll taxes.
- Be careful to stick to the guidelines established for independent contractor status, or the IRS and/or the states' tax boards could come after you for back payment of employer taxes.

## ○ Elect S Corp status

- S Corps are structured as a pass-through business entity, which means profits and losses are passed through to the company's owners/shareholders.
- S Corp owners are also considered employees, so their taxable salaries can be lowered, and there are fewer payroll taxes to be paid.

# Contract Employees

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- Independent contractors are not employees, so they have a different cost structure to that of a regular full-time employee.
- Employers should review the status of the worker to ensure that the individual is properly classified as an independent contractor.
- Employers are not responsible for any employment taxes on payments made to them.
- Contract workers pay self-employment tax on their net earnings from self-employment which is essentially the employee and employer share of FICA.
- If total payments to such worker in the year are \$600 or more, the business must file an annual information return to report the payments to the worker and to the IRS.



# Tips for Making Payroll Processing Easier

# Use Automated Payroll Software

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- Payroll software allows you to onboard employees online and pay your workers via direct deposit instead of by check.
- Some software services automatically calculate state and federal taxes while also handling your tax filings and payments.
- The investment can easily be worth the cost.

Two quality payroll automation providers:





# Outsource Payroll Processing to a PEO

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- A PEO is a professional employer organization.
- A PEO is an all-inclusive outsourcing option for your most time-consuming HR tasks and employer liabilities, such as payroll and benefits.
- A PEO can usually give you access to a wider range of benefits options, often at better rates, than what you could access on your own as a small or medium-sized organization.
- Through a co-employment relationship with a PEO – your company can effectively and efficiently mitigate a substantial portion of the risk and responsibility associated with having employees.
- PEOs help with payroll tasks such as: payroll processing, paying your employees, payroll record keeping and compliance, online paystubs and W-2s, payroll management reports, garnishment and deduction administration, and PTO accruals.



# Sales & Use Tax

# Sales vs. Use Tax

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## Sales Tax

- Sales tax is a tax on the sale, transfer, or exchange of product or service that is taxable.
- Sales tax is often referred to as a retail tax because it is generally added to the sales price of the product or service and collected at the time of purchase.
- Sales tax is a consumer-based tax that is transactional.

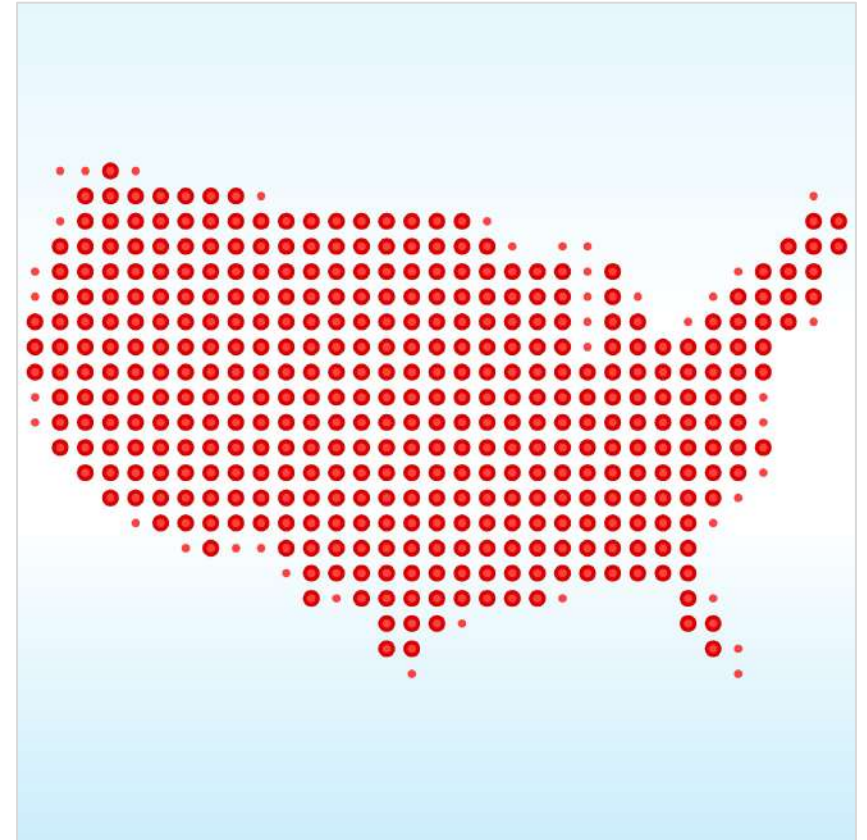
## Use Tax

- Use tax is a tax on the storage, use, or consumption of a taxable product or service on which no sales tax has been paid.
- This is generally made when the purchase is made outside the taxing jurisdiction.
- Use tax is broken down into two groups which include consumer use tax and seller use tax. Seller use tax is also referred to as retailer use tax, vendor use tax, or merchant use tax.

# Sales Tax Jurisdictions

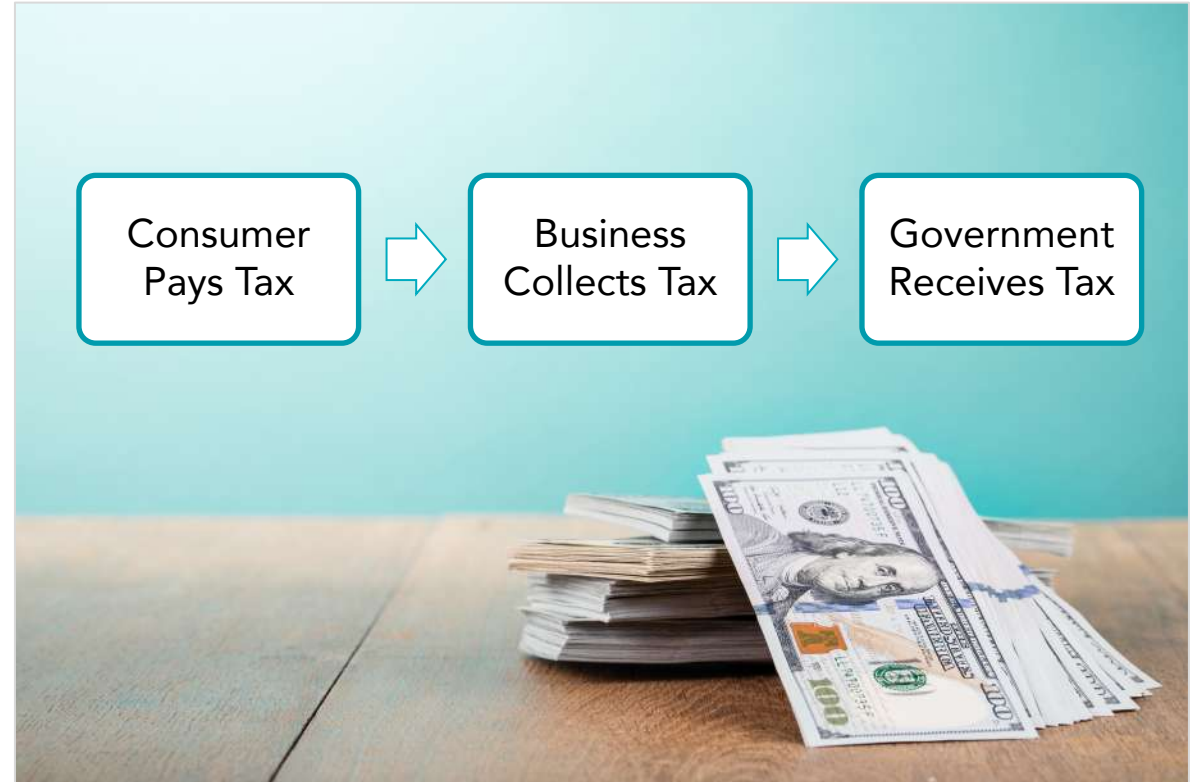
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- Sales tax is imposed by most states and about 14,000 local jurisdictions that include counties, municipalities, and other local governmental bodies.
- Forty-five states and the District of Columbia collect some form of sales taxes.
- The five states that do not collect sales tax include Alaska, Delaware, Montana, New Hampshire, and Oregon.



# Pass-Through Tax

- Sales tax is a pass-through tax
- This means the business owner doesn't actually have to pay the sales tax
- Instead, the business owner simply serves as a conduit to collect the sales tax from the consumer and transfers it to the government



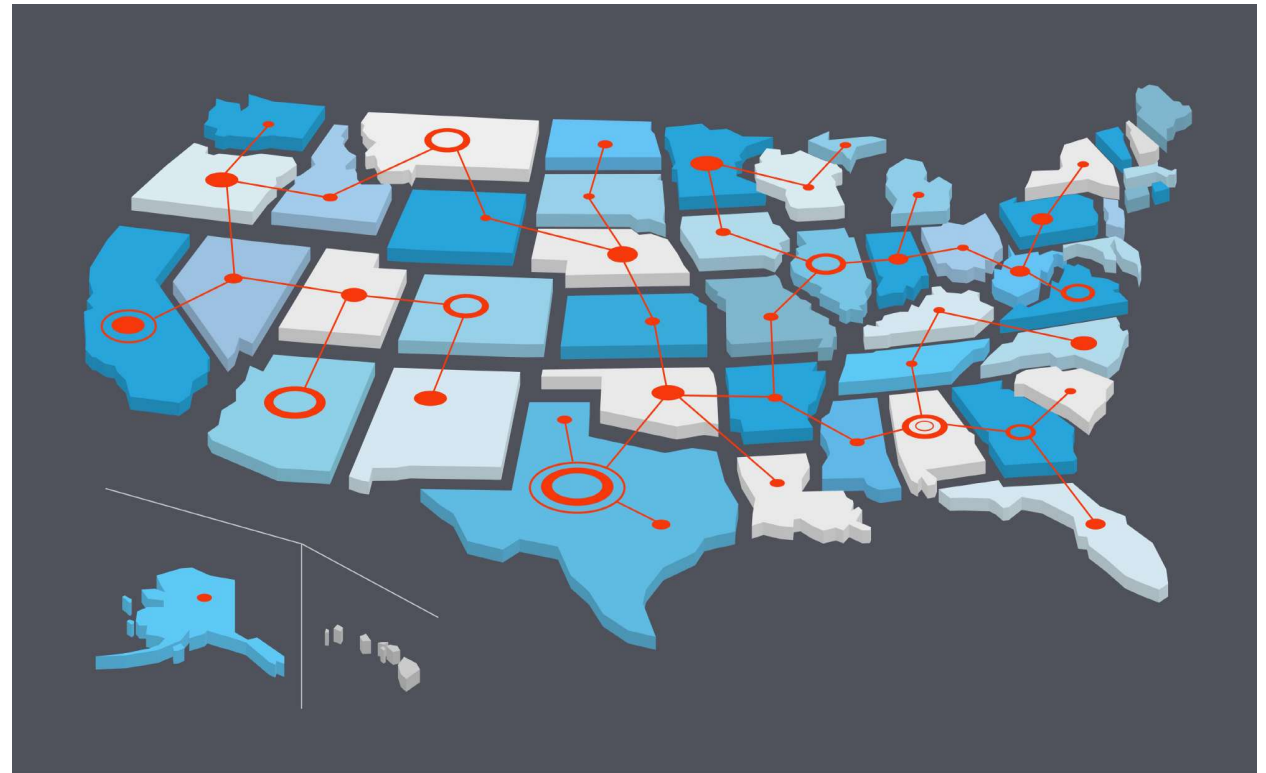
The image features a stylized, 3D-rendered map of the United States in shades of blue. Overlaid on the map is a network of dark blue nodes connected by thin lines, representing a complex web of sales tax nexus. The nodes are distributed across various states, with a notable concentration in the central and eastern regions. The text "Sales Tax Nexus" is prominently displayed in the center of the map in a large, white, sans-serif font.

# Sales Tax Nexus

# What is Sales Tax Nexus?

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- When a business has “nexus” in a state, it implies the company has a connection to the state in some way.
- Sales tax nexus is the link between the seller and state that requires the seller to register, collect, and remit sales tax in the state.



# When Do You Have Nexus in a State?

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- There is no specific shared definition of nexus across the 50 states.
- Rules for determining nexus change constantly.
- This means that a business must look at each state individually when determining sales tax nexus and must stay on top of changing regulations.
- In general:
  - Having a physical presence, such as an office, store, or warehouse, in the state establishes nexus.
  - Economic activity without a physical presence might also constitute a nexus.
  - Most states have thresholds that require sales tax nexus for companies with more than 200 sales transactions or \$100,000 in sales within the state annually.



# Remote Sellers and Nexus

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Remote seller nexus comes in various flavors. A state may address one or more in its laws to require businesses that meet the criteria to register to collect and remit sales tax:

- **Click Through Nexus** – When an out-of-state business contracts with an in-state individual or entity that refers (either directly or indirectly) potential customers to the out-of-state business through a web link to receive a commission or other compensation when a sale is made.
- **Affiliate Nexus** – When an out-of-state business’s employee, agent, or person otherwise affiliated with the out-of-state company has a physical presence in the state.
- **Marketplace Nexus** – When an online marketplace has its e-commerce infrastructure, customer service center, marketing operations, and payment processing services in the state. In this scenario, the marketplace operator has to obtain a seller’s permit and collect and remit sales tax rather than the individual sellers that use the platform to sell products in that state.

# An Example of Nexus?

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- Your business is in Ohio
- You sell products through Amazon to a customer in California
- Your products are distributed through one of Amazon's warehouses in California
- In that case:
  - You have nexus in California
  - You must collect the California sales tax from the customer
  - You must remit the sales tax to the state



# Sales Tax Nexus and Foreign Qualification


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- If a state you do business in has deemed you have nexus and are required to collect sales tax, your business will also have to register for foreign qualification.
- Foreign qualification is the procedure of registering a company in another state to conduct business.
- The exact definition of “doing business” varies by state, but typically it equates to:
  - The business has a physical presence (office, warehouse, or retail store) in the state
  - The business conducts in-person meetings with clients or customers in the state
  - The business is structured as a LLC, corporation, or limited partnership
  - The business has employees living/working in the state
  - You’ve reached a sales threshold in that state

# Sales Tax Nexus and Foreign Qualification

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- In addition, LLCs and corporations (like a C corporation or S corporation) are considered “domestic” only in their state of formation, so both structures are required to foreign qualify in any other state in which they conduct business.
- You may find states want foreign qualification before you can apply for a sales permit or sales tax registration, so be sure and check each state’s requirements.
- Once you foreign qualify, you’ll also need to appoint a registered agent to accept your company’s service of process.
- Assigning an authorized registered agent is necessary to keep your business legally compliant and maintain good standing in the state(s) in which you operate.



**Managing the  
Sales Tax Process**

# Registering for a Sales Tax Permit

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- Registering for sales and use tax is a requirement for both for-profit businesses and nonprofit organizations.
- Local governments will provide penalties for companies that fail to comply with the proper collection, reporting, and payment of sales and use tax.
- In areas where sales and use tax apply, a seller must obtain a Sales Tax ID Number, Seller's Permit, or a Sales Tax Permit.
- A Seller's Permit application is submitted to the state's department of revenue or treasury.
- This request can only be made after a business has formally registered their business and obtained an EIN number.

# Knowing Your Sales Tax Rates

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- Sales tax varies by state
- In states like California or Georgia, sales tax may also be set by county, city, or zip code
- To complicate matters further, these rates may change on a quarterly basis
- It's important to know the rates of each state you have nexus in
- Contact your CPA or use a sales tax automation service to make sure you are collecting and paying the right rates



# Collecting Sales Tax From Customers

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- Sellers (businesses) are required to calculate and collect sales tax at the time of purchase.
- This sales tax must then be held until the seller can file a return and remit it to the proper tax authorities.
- Businesses may need to file sales tax forms monthly, quarterly, or annually—depending on the state or local tax authorities' rules and the amount of sales tax the business collects.
- While the process of collecting sales tax, reporting, and remitting sales tax to local governments is inconvenient for businesses, it's a crime for failing to do so properly.
- Businesses that fail to remit the proper sales tax may face criminal charges in addition to financial penalties and interest charges.



# Complete Sales Tax Returns

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- Most states use electronic filing for sales tax returns.
- You'll typically log onto the state's department of revenue (or treasury) website and input the required data into a form.
- In some states, you can also import your data.
- The due date is generally one day earlier for electronically submitted returns.
- Payments are due on the same date as the return.
- Many states will allow (and maybe require) electronic payment.
- Pay close attention to each state's process for the filing and payment of the returns.

# Polling Question #3

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**How frequently do you form new entities or file reports for existing entities?**

- 0-4 times per year
- 5-10 times per year
- 11-20 times per year
- 20+ times per year

# Other Considerations



# Automation Options for Managing Sales Tax

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- There are a number of sales tax automation companies that can help make this process efficient.
- The software will calculate the right sales tax to collect, create sales tax reports, and file reports for you.
- These services are especially helpful if you have nexus in many states or if you are in a state that changes sales tax at the county and city level.



# When You No Longer Have Nexus in a State

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- File a final sales tax return
- Pay all sales tax collected to the state
- Cancel your sales tax permit
- Maintain your sales tax records



A healthcare professional, likely a nurse or doctor, is smiling and holding a tablet. She is wearing scrubs and has a stethoscope around her neck. The background is a blurred hospital hallway with chairs and tables. The entire image has a blue tint.

# Compliance Requirements

# Keeping Your Business Compliant

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Whichever option you and your client selects for their businesses, it's vital they stay compliant with their state. Here's how:

- Maintain a registered agent
- File an annual report
- Hold an annual meeting and record minutes of meetings
- Renew business licenses and permits
- Withhold, report, and remit payroll taxes (if hiring employees)
- Report and pay applicable taxes
- Filing Articles of Amendment to notify the state of any significant changes to the business entity



# Polling Question #4

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**Would you like to learn more about working with CorpNet?**

- Yes, I am interested in possibly using CorpNet within my organization
- Yes, I am interested in learning more about CorpNet's partner program
- Not at this time





**Helpful Resource**

# Our Tools Are Your Resources

- Business name search
- Trademark search
- Business Structure Wizard
- Compliance Portal with monitoring and proactive alerts
- Meeting minutes templates
- Guides and checklists
- Timely blog posts and news

The screenshot displays the 'Business Structure Wizard' interface. At the top, it says 'Business Structure Wizard' and 'Find the Best Business Structure for Your Company'. Below this is a progress bar with six steps: 1. Business Purpose (highlighted in orange), 2. General Structure & Management, 3. Liability & Lawsuits, 4. Business Finances, 5. Your Taxes, and 6. Looking Forward. The main content area contains a question: 'Is your organization designed for educational or charitable reasons?' with three buttons: 'Yes', 'No', and 'Not Sure'. Below the question are navigation options: 'Next >', 'Skip To Results >', and 'Restart'. At the bottom left, there is a section titled 'What you need to know:' with a paragraph of text explaining that a nonprofit organization is generally established to perform a function or service and typically benefits a broad community of people. However, just because your organization is focused on charitable or educational purposes does not automatically qualify it for nonprofit status; you will need to also factor in the profit motive in the next question. On the right side, there is a 'Results' section titled 'Here are the best choices based on your answers' with a list of business structures and their percentages: Limited Liability Company (LLC) 0%, S-Corporation 0%, C-Corporation 0%, Sole Proprietorship 0%, Partnership 0%, Limited Liability Partnership (LLP) 0%, and Non Profit Corporation 0%. At the bottom right, there is a 'Start a Business' section with a sub-header 'Check Pricing & Processing Time', a dropdown menu for 'Start a Business', a dropdown menu for 'Select State', and a 'GET STARTED' button.

# Our Tax Resources

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## Available in All 50 States:

- State withholding registration
- State unemployment insurance registration (SUI)
- Sales income tax registration (SIT)



# CorpNet Partner Program

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Offer business formation and corporate compliance services to your clients in all 50 states.

## New Business Formation

- Business Name Searches
- Business Name Registrations
- Fictitious Business Filings (DBAs)
- Sole Proprietorships and Partnerships
- Incorporation Filings
- Limited Liability Company Filings
- Foreign Qualification Filings
- Business License
- Reseller Permits
- Federal Tax ID Number Obtainments
- State Revenue Sales Tax Registration
- State Withholding Tax Registration

## Ongoing Compliance

- Initial Report Filings
- Annual Report Filings
- Annual Meeting Minutes
- Articles of Amendment
- Articles of Dissolution
- Articles of Conversion
- Reinstatements
- Registered Agent Services
- S Corp Elections
- Certified Copies of Documents
- Corporate Kits and Seals
- 24-hour Rush Filing Services





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