

Spiegel & Utrera, P.A. Easy Order Limited Liability Company Fax Form

Photocopy this form and Fax to: 1-888-603-0606 or 305-860-5900

Date: _____ How did you first hear of Spiegel & Utrera, P.A.? _____

Your name: _____

Your phone number: (____) _____ Your fax number (____) _____

Your address _____

 Address for delivery of corporate documents: _____
 (if different from above)

CORPORATE NAME:

1st choice: _____

2nd choice: _____

3rd choice: _____

The name must also contain the words "limited liability company," the abbreviation "L.L.C.," or the designation "LLC" as the last words of the name.

NATURE OF BUSINESS: _____
 (Briefly describe what the corporation will do)

ADDRESS OF CORPORATION: _____

MAILING ADDRESS: _____
 (If different from above address)

 _____ Check here to use Spiegel & Utrera, P.A.'s address (1840 Coral Way, 4th Floor, Miami, Florida 33145)

There is a one time charge of \$50.00 for this service.

 _____ Check here to use our mailing address: 1840 Coral Way, PMB 4-XXX, Miami, FL 33145 (A PMB # will be assigned to your company). The charge for this service is \$15.00 per month, 6 months in advance, plus postage for mail forwarded to you. If you choose this service please fill in your **CONFIDENTIAL** forwarding address:

Members: (Only one is required)

	<u>Names</u>	<u>Address</u>	<u>Capital Contribution</u>	<u>Telephone/Fax</u>
1.	_____	_____	\$ _____	_____
2.	_____	_____	\$ _____	_____
3.	_____	_____	\$ _____	_____
4.	_____	_____	\$ _____	_____

Total Capital Contribution from all Members of the LC: \$ _____

Managers:

	<u>Names</u>	<u>Address</u>	<u>Telephone/Fax</u>
1. Operating Manager:	_____	_____	_____
2. Vice Operating Manager (optional):	_____	_____	_____
3. Treasurer:	_____	_____	_____
4. Secretary:	_____	_____	_____

If the manager of the LLC is a Non U.S. Citizen or a Non Resident of the United States, a copy of the passport of the Manager(s) must be attached.

The Company must obtain a Federal Tax ID number to open a bank account and file Tax Returns in the USA. Spiegel & Utrera can obtain this for the Company. The charge is \$35.

Optional Services:
Questions? Please call us!

1 800 603 3900	Miami	305 854 6000	Fax 305 857 3700
1 800 465 8500	Fort Lauderdale	954 630 9800	Fax 954 561 7900
1 800 658 5900	Tampa	813 871 5400	Fax 813 870 2500
1 888 991 9700	Orlando	407 898 5500	Fax 407 894 5700

General Counsel & Registered Agent Service

Our firm has what we call the "General Counsel Service". For an annual fee of only \$139.95, you get unlimited telephone consultations all year long on all your legal matters, both business and personal, plus our firm will prepare the Notice and Minutes of your corporation's Annual Meeting of Shareholders or Directors or your LLC's Annual Meeting of Members or Managers; our firm will comply with all statutes and applicable laws relating to your corporation's or LLC's Registered Agent & Registered Office; our firm will review all mandatory State corporation or LLC filing documents as required by the Secretary of State; our firm will act as your corporations' or LLC's General Counsel; you will receive our firm's newsletter, "Entrepreneur's Alert[®]", which is published six times a year and provides valuable insight into running your business from a legal and business point of view. Select this valuable service at the time of ordering your corporation or LLC and receive an additional one month Bonus – so that your first year of service will cover 13 months PLUS take a \$50. discount, so you pay only \$89.95 for the first 13 months of service.

Detours and Contradictions

Want more out of your LLC? Then don't miss Lawrence Spiegel's, 223 page Detours and Contradictions. Use this book, and all your available resources, to begin the challenging yet fulfilling journey of entrepreneurship. As we'll see... having a marketable idea is only the first step in a lengthy process. Along the way you'll encounter numerous detours and contradictions, risks and rewards. The regular price of Detours and Contradictions is \$16.50 but if you order when forming your LLC, the price is just \$13.50, almost a 20% saving. PLUS there is no extra charge for shipping, handling and processing as your book will be shipped with your LLC. **Also, as an added bonus, your copy of Detours and Contradictions will be personally autographed by Lawrence J. Spiegel.**

Service Agreement

If your LLC is a service business, you'll need a Service Agreement.

The bedrock foundation of many service businesses is a customized written agreement entered into with its customers. Many franchises sold for tens of thousands of dollars are business formats revolving around a Service Agreement. The key with a Service Agreement is to make it work as a marketing tool offering the business services in the widest variety of formats to your customers. For example, a one-time use customer needs to be converted to a monthly, quarterly or annual type repeat customer. At Spiegel & Utrera we want to help you get, and keep, your customers while looking professional and at the same time maximizing each sale with a friendly service agreement. A Service Agreement is only \$367.95 if ordered at the time of forming your LLC. We will prepare a draft of your Service Agreement and deliver the draft by fax or email to you for your review. Once you have had an opportunity to review the Service Agreement we will meet over the telephone to discuss the various aspects of the draft Service Agreement. Thereafter, Spiegel & Utrera will make changes to the Service Agreement to finalize it. Once the Service agreement has been finalized and delivered to you, you should take it to your printer to be printed and padded so it will always look professional and non-negotiable.

TAX RELATED OPTIONS

Federal Tax ID Number

The equivalent of a social security number for an LLC. You will need it to operate your business and open a bank account for the LLC. We can obtain this number for you and the advantage of allowing us to get it for your LLC, is that we will deliver it with your LLC for only \$35, so you may open your bank account immediately. If you are a Foreign National without a United States Taxpayer Identification Number or a United States Social Security Number, the charge for the Federal Tax ID Number is \$125.

Individual Taxpayer Identification Number (ITIN)

An Individual Taxpayer Identification Number is a tax processing number only available for certain nonresident and resident aliens, their spouses and dependants who cannot get a Social Security Number. It is a 9-digit number, beginning with the number "9", formatted like a Social Security Number (NNN-NN-NNNN). Spiegel & Utrera, P.A. will prepare all the documentation necessary for you in order to obtain your Individual Taxpayer Identification Number. The charge for this service is \$125.

Unemployment Tax Account Number

This number is used to withhold State Unemployment Taxes from your Company's payroll. If you have any employees on the payroll, including yourself, you will need this account number. We can initiate the paperwork for this account number for you and deliver it with the Company. The cost at the time of incorporating is only \$35.

Florida New Hire Reporting

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Federal law requires all Florida employers to report basic information about employees, who are newly hired, rehired, or who return to work after a separation of employment. You must submit a report for each newly hired employee. **Failure to report new hires within 20 days of their hire date may result in civil penalties.** *There may be a \$25 fine per each newly hired employee or, if the State determines there is a conspiracy between employer and employee not to report the penalty can be up to \$500 per newly hired employee.* We can provide you with a package of 6 New Hire Registration Forms for \$35. The forms are customized with your Corporation's information, and you may re-use them for each person you employ.

Registration for Worker's Compensation Exemption [Construction]

Recently the Florida Legislature enacted Senate Bill 50-A drastically changing the Workers Compensation laws in the State of Florida. However, they failed to address how the changes would affect a Florida Limited Liability Company. After review of Florida Senate Bill 50A, and consultation with the Bureau of Compliance, Division of Worker's Compensation of the Florida Department of Financial Services, our interpretation of the law as it is in force today is as follows:

Construction contractors with one or more employees must purchase workers compensation insurance coverage. In the Construction industry you must carry Workers Compensation Insurance on ALL of your employees. Please be advised that ALL Members (owners) in an LLC are classified as employees by the State of Florida. However you can exempt up to three LLC Managing Members in the Limited Liability Company. (These are owners who must also be listed as Managers with the Florida Department of State.) The Workers Compensation exemption requirements for the construction industry are very strict. Only Managers of an LLC who also own at least 10% of the total membership interest in the LLC are eligible for the construction industry exemption. If you need an exemption to avoid paying those high Workers Compensation Insurance premiums, it is essential that all your documentation is prepared correctly otherwise your application can be denied or significantly delayed. We can initiate the documentation for you to be exempt and the fee is \$125 for one Manager, \$150 for two Managers or \$175 for three Managers.

If you need to add someone as an owner to ensure they qualify for the exemption we can also draft a special employment agreement and operating agreement so they hold a membership interest as long as they are employed by the LLC. After the employment terminates for whatever reason. The employee's membership interest would automatically revert to the LLC. Please ask your Spiegel & Utrera Associate for details.

Registration for Worker's Compensation Exemption [Non - Construction]

In 2003 the Florida Legislature enacted Senate Bill 50-A drastically changing the Workers Compensation laws in the State of Florida. However, they failed to address how the changes would affect a Florida Limited Liability Company. After review of Florida Senate Bill 50A, and consultation with the Bureau of Compliance, Division of Worker's Compensation of the Florida Department of Financial Services, our interpretation of the law as it is in force today is as follows:

Florida law requires every non-agricultural employer of four or more full-time or part-time persons to have workers' compensation coverage. Therefore, in the Non-Construction industry, the Limited Liability Company would have to have Workers Compensation Insurance if it has four or more employees. ALL Members/Managers are automatically exempt under current State interpretation of the law. This would mean that the exempt Members/Managers could not elect to be employees of the LLC and be covered under the company's Workers Compensation Insurance Policy. However, there could be various instances where the Member/Manager would want to be considered an employee.

We expect that the Florida Legislature in its 2004/2005 session will amend the law to clarify many issues concerning Workers Compensation compliance in Florida as it relates to LLC's.

State Sales Tax Number

This account number allows you to buy goods for resale or export and not pay any State sales tax. We can initiate the process for you to obtain this number. The fee to begin the process is \$35. when included as part of your incorporation package.

Single Member LLC for U.S. Citizens or Permanent Residents.

If you are a single member LLC, and the single member is an individual who is a citizen or permanent resident of the United States of America, or a Sub-S Corporation, our office can prepare the necessary documentation for you LLC to elect to be taxed as a Corporation. We will also prepare the necessary documentation for the LLC to be taxed as an S Corporation, in order to receive the maximum tax benefits available to you. The fee for our office to prepare all your documentation is \$125.

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Single Member LLC for NON U.S. Citizens or Permanent Residents.

If you are a single member LLC and the single member is an individual who is not a citizen or permanent resident of the United States of America, nor a Sub-S Corporation, our office can prepare the necessary documentation for your LLC to elect to be taxed as a Corporation. The fee for our office to prepare all your documentation is \$50. If you instead wish to be taxed as a partnership, then we would recommend that you consider adding another member, it could be a parent, a sibling, a child, or perhaps by forming another corporation to be the other member. The other member could have a very small percentage of ownership interest in the LLC and you could limit their ability to vote, it is therefore also important to prepare and enter into an Operating Agreement between the members, and LLC to clearly spell out all the terms and conditions between the members and the LLC.

Dual Class LLC

The Spiegel & Utrera, P.A. Lawyers Dual Class LLC is designed after IRS proposed regulations which allow an LLC to be deemed a partnership for Federal Income Tax purposes to have members/owners qualified as limited partners for Self Employment ("SE") tax purposes. The use by Spiegel & Utrera, P.A. of a Dual Class LLC ownership to distinguish between a manager and a non-manager class of ownership is used to allow the non-manager membership class to be treated as a limited partner class. More importantly, the Spiegel & Utrera, P.A. Dual Class LLC is structured to admit both active management providing members in addition to more passive, capital contributing members. For those LLC members who could qualify as both, they would own a portion of each class of the Spiegel & Utrera, P.A. Dual Class LLC.

The Spiegel & Utrera, P.A. Dual Class LLC is divided as follows:

Class A General Member Units: The smaller manager class receives a priority preferred return of income (for example, a management or sales fee arrangement) that is contingent on the profitability of the LLC. It may not be a fixed compensation amount or it will constitute a guaranteed amount which is prohibited.

Class B Limited Member Units: This portion of the LLC membership interests is the cash contributing members' interest and is structured as a non-manager class qualifying for limited partner status. This class receives a cumulative preferred-priority return of profits based on their unreturned capital contributions, whereas the smaller active manager class would not.

The cost of adding the additional features required of the Spiegel & Utrera Dual Class LLC is just \$300 if ordered at the time of forming your LLC and, as an added bonus, it includes the required Dual LLC Operating Agreement.

Special Purpose Limited Liability Company for Self-Directed IRA Account

The strategy for using a Spiegel & Utrera, P.A. Special Purpose LLC for Self-Directed IRA Account involves forming an LLC with the self-directed IRA as an owner (or "member") of the LLC. Funds are transferred to the LLC which, in turn, purchases and holds title to real estate. The creation of a self-directed IRA or IRA LLC enables you to choose what you would like to invest your money in. When you are the manager of an LLC, you have "checkbook control." That means that every time you are going to invest in a new property you don't have to have the custodian approve the transaction.

However, a special purpose LLC formed for a self-directed IRA owner has to comply with the Internal Revenue Code, Employee Retirement Security Act of 1974 (ERISA) and corresponding regulations. Such self-directed IRA owner is solely responsible for avoiding prohibited transactions and should seek the counsel of licensed attorneys and accounting professionals.

For example, if you, your wife and children have an existing LLC in which you are the only owners (e.g., 100% ownership by disqualified persons) then your IRA cannot invest in that LLC. You could, however, create a new LLC and have both your IRA and the existing LLC invest into it as founding members at the same time.

Lender's Agreement & Promissory Note Generally, members of an LLC must note in their Corporate Records book, their initial capital contributions to determine their membership interest in the Limited Liability Company. We strongly recommend that our clients minimize contributions made into their LLC since the possibility exists that they could be held personally responsible for failure to make that initial capital contribution. One of the ways to put additional money into the LLC and still have a leg up on creditors is to enter into a lender's agreement and promissory note. This allows Owners to designate funds advanced to the company as loans instead of capital contributions. By executing a Lender's Agreement and Promissory Note immediately after organizing, you can allow for initial and future advances of funds to the company

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and these funds would be considered money owed to the members by the LLC instead of being considered capital contributions. The fee for a Lender's Agreement and Promissory Note at the time of incorporating is only \$75.

Indemnification Agreement and Covenant Not to Sue

We strongly recommend that you include special provisions in your Articles of Incorporation and agreements which trigger this important protection requiring the Company to indemnify and hold harmless its Directors and Officers from any actions they take on behalf of the Company. If a Director or Officer is ever sued for actions taken on behalf of the Company, these provisions require that the Company be held responsible, as agreed upon by the Directors and Officers. This important agreement costs only an additional \$75. if ordered at the time of Incorporation.

Members Restrictive Agreement

If your LLC has more than one Member/Owner, we strongly recommend you enter into a Members Restrictive Agreement. This agreement is entered into by the Members/Owners to define their duties and responsibilities to each other and to the LLC. It is like a partnership agreement between the Members/Owners. A draft of this agreement will be prepared as part of our service, so you may review the Agreement, make changes and discuss it with one of our Attorneys. Please bear in mind that this Agreement is customized specifically for your LLC. Normally, the fee to prepare such a comprehensive agreement of this nature would be \$1,500.00 or more. However, your cost is only \$150.00 if prepared in conjunction with the formation of your LLC.

Limited Liability Company Management Agreement

A Limited Liability company Management Agreement is generally used in two situations. The first is when one Member/Owner of a multi-member/owner LLC becomes the Operating Manager. The other situation is when an individual becomes the Operating Manager who is not a member/owner of the LLC. This Agreement sets out the duties and responsibilities of the Operating Manager to the Limited Liability Company. The Agreement also covers such topics as compensation, confidentiality, non-compete, check signing, use of LLC assets and any other topic required by your LLC. Please bear in mind that this Agreement is customized specifically for you LLC. Normally, the fee to prepare such a comprehensive agreement of this nature would be \$1,500.00 or more. However, your cost is only \$150.00 if prepared in conjunction with the formation of your LLC.

SPEED OF SERVICE OPTIONS

REGULAR SERVICE – The regular processing time for a Company is approximately two weeks. The Corporate Package includes all the documents and the Corporate Seal.

SHIPPING INFORMATION– *Corporate Packages, generally weigh approximately 4 pounds and are available for Pick up at any of our offices or may be shipped to you via Ground (2-3 day) Service for a charge of \$17.95 or via Overnight Delivery for a charge of \$30.95.*

Fast Corp

If you need to incorporate fast, we offer a 3 Business Day Incorporation Service for an additional \$100. We will expedite the registration of the Corporation and preparation of the Corporate Records and the Corporate Package will be ready in 3 business days, after receipt of payment.

Next Day Corp

If you need your corporation formed urgently, for an additional \$175.00, we will expedite the registration of the Corporation and preparation of the Corporate Records and the Corporate Package will be ready the next business day, after receipt of payment. *Orders received after 3:30 p.m. will be processed the following business day.*

An Important Note about our RUSH SERVICES

We offer two levels of rush service. When you opt for one of our rush services, we guarantee to promptly deliver your Corporation or Limited Liability Company to the State for processing, however, if the State is backlogged, you may experience a delay in receiving your documents. Generally we have experienced delays of one to two days for Next day orders and 4 to 5 days for 3 day orders. We strive to have all rush orders ready as soon as humanly possible, however if time is of the essence you may opt for one of our Reddi Corps which are ready for immediate delivery.

MULTI OWNER COMPANIES

Questions? Please call us!

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Operating Agreement

If your Corporation has more than one Owner, we strongly recommend you enter into a Owners Restrictive Agreement. This agreement is entered into by the Owners to define their duties and responsibilities to each other and to the Company. It is like a partnership agreement between the Owners. A draft of this agreement will be prepared as part of our service, so you may review the Agreement and make changes and discuss it with one of our Attorneys. Normally, the fee to prepare such a comprehensive agreement of this nature would be \$1,500 or more. However, your cost of the Operating Agreement is only \$99.95 for a single member LLC or \$149.95 for a multi member LLC if prepared in conjunction with the formation of your LLC.

The Operating Agreement contains many important provisions:

- Provides a framework for the settlement of disputes between Owners.
- Prevents a Owner from selling his stock to a third party without first offering it to existing Owners.
- Provides a framework for the purchase of stock by the remaining Owners in the event a Owner dies, or becomes disabled.
- Prevents a Owner from competing against the Company both now and as an ex-Owner for a stated period of time.

- Requires Owners to maintain the confidentiality of all customer names and other corporate records.
- Prevents a Owner from impairing the goodwill of the Company.
- Prevents a Owner from soliciting customers of the Company except for the Company's business.

EMPLOYEES / INDEPENDENT CONTRACTORS

Employment Agreement

If you are using employees in your business, it is important to have a written Employment Agreement to document the conditions of Employment. An Employment Agreement can be very advantageous for a business and should be required for all employees, whether new or existing. It creates a clear understanding of the arrangement between the employee and the Company and provides protection for the business. The Employment Agreement also contains other important provisions:

- It spells out the terms of employment, such as the duties, responsibilities and compensation of the employee. It states that the employee will not compete against the Company for a specific period of time after leaving its employment.
- It prohibits the employee from disclosing any of the Company's business records, computer data, trade secrets, methods of operation, et cetera.
- It prevents the employee from soliciting customers or clients of the Company.
- It prevents an employee, after leaving the Company's employment, from soliciting the Company's employees.

The Employment Agreement is prepared in such a way that you can use it over and over again to avoid additional costs in the future. By having this Employment Agreement, the Company is given substantial clout in preventing an employee from joining a competitor, or competing against the Company and disclosing business secrets to anyone. The Agreement may be re-used by the Company as it hires additional employees, the cost of the Employment Agreement is just \$150.

Independent Contractor Agreement

There are many reasons for using Independent Contractors, however, simply verbally stating that a worker is an Independent Contractor is not enough according to the IRS. Certain criteria must be met. The IRS considers 11 factors in three specified areas: Behavioral Control, Financial Control and Type of Relationship. So, before you engage the services of an Independent Contractor, it is essential that you document that relationship with a written Independent Contractor's Agreement, otherwise the IRS could hold your Company and you personally liable for the Independent Contractor's Income Tax, Social Security, Medicare Tax and Federal Unemployment Tax, which should have been withheld. As a signatory on the check used to pay the Independent Contractor, you could be held **personally liable** for these taxes. The Independent Contractor's Agreement also contains other important provisions:

- It spells out the duties, responsibilities and compensation of the Contractor.

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- It states that the Contractor will not compete against the Company for a specific period of time after the project is completed.
- It prohibits the Contractor from disclosing any of the Company's business records, computer data, trade secrets, methods of operation, et cetera.
- It prevents the Contractor from soliciting customers or clients of the Company.
- It prevents the Contractor, after leaving the Company, from stealing the Company's employees.

For a detailed explanation of the Benefits of using Independent Contractors' Agreements, including a breakdown of the 11 factors the IRS analyzes and Industry examples provided by the IRS, please refer to document 239 of this Free Faxback Service. We can provide an Independent Contractor's Agreement that covers all the legal requirements and many business advantages for your Company for only \$150.

TAX SAVING LEASE AGREEMENTS

Home Office Lease

Agreement detailing the leasing of office space by a homeowner or tenant with a Company for use as the Company's principal place of business. The typical tax savings under this agreement can exceed \$1,200. - per year. The Home Office Lease is only \$150. when ordered with your Company, and as an added bonus to our clients, we draft the Lease in such a manner that it is automatically renewable.

Motor Vehicle Lease

If you use your vehicle for business purposes, it is usually much more advantageous to keep the vehicle in your name and lease the vehicle to the Company. The typical tax savings under this type of arrangement ranges between \$1,500. and \$3,000. per tax year. We can prepare the lease for only \$150. when ordered with your Company.

Office Equipment Lease

A lease which details the leasing of office equipment by a business. Once again, by leasing equipment to the Company, you create a legitimate business expense for the Company and a Tax Deduction. Typically, the tax savings under this type of arrangement can exceed \$1,000. per tax year. The cost for an Office Equipment Lease is only \$150. when ordered with your Company.

LEASE/AGREEMENT CONSULTATIONS

Avoid costly mistakes, **always**, *always*, always have any type of Contract/Lease or otherwise legally binding agreement reviewed by an Attorney BEFORE you sign it. We offer Consultations at all of our offices and over the phone for \$100 per half hour or a fraction thereof. For your convenience, you can fax us the documents that need to be reviewed and the attorney can advise you over the phone. Some of the topics you may wish to discuss include:

Real Estate Purchase Reviews: Review of purchase/sale agreements associated with the purchase of real property.

Commercial Lease Reviews: (including Business Spaces such as: Offices, Stores, warehouses, and Commercial Lofts)

Business Purchase Review: Review of purchase/sale agreements associated with the purchase or sale of a business.

Our staff has many years of experience representing Tenants. Having your lease reviewed BEFORE you sign on the dotted line can save you thousands of dollars. In our review we address issues such as:

- | | |
|---|---|
| ➤ Rentable vs. Usable Space | ➤ Caps on Rent increases and expenses demanded by Landlords |
| ➤ Reasonable Rental Rates | ➤ Repair Responsibilities |
| ➤ Free Rent | ➤ Exclusivity of Tenant's Business |
| ➤ Best Length of Lease | ➤ Early Termination Rights |
| ➤ Options to Extend the Lease & Purchase the Premises | ➤ Personal Guarantees, should you or should you not |
| ➤ Leasing contiguous space for expansion | ➤ Renewal Terms |
| ➤ Assignment and Subletting | ➤ Zoning Issues |
| | ➤ Landlord buildout costs |

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You may include payment in the form of a Cashier's Check or Money Order via Mail or via Fax:

(You must also ATTACH a photocopy of BOTH sides of your credit card)

Cash -Circle "Cash" to select this payment method.

You can wire funds to one of our accounts. A Spiegel & Utrera, P.A. associate will provide you with the necessary information when reviewing this order with you. Please add an additional sum of US\$20 to your order. This is the amount our bank deducts from your wire transfer as its service charge for accepting incoming wire funds.

Thank you for using our services!

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