

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

Photocopy this form and Fax to: 1 888 465 8500 or 212-964-5600 If you wish to confirm receipt call: Toll Free 1 800 576 1100

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

Your name: \_\_\_\_\_

Your phone number: (\_\_\_\_) \_\_\_\_\_ Your fax number (\_\_\_\_) \_\_\_\_\_

Email address \_\_\_\_\_

Your address \_\_\_\_\_

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

**CORPORATE NAME:**

1st choice: \_\_\_\_\_

2nd choice: \_\_\_\_\_

3rd choice: \_\_\_\_\_

The name must end with LLC, LC, Limited Liability Company or Limited Company

**NATURE OF BUSINESS:** \_\_\_\_\_  
(Briefly describe what the corporation will do)

**ADDRESS OF CORPORATION:** \_\_\_\_\_

County where Principal Office is located: \_\_\_\_\_

**MAILING ADDRESS:** \_\_\_\_\_  
(If different from above address)

\_\_\_\_\_ Check here to use Spiegel & Utrera, P.A.,P.C.'s address (45 John Street, Suite 711, New York, New York 10038) There is a one time charge of \$35.00 for this service.

\_\_\_\_\_ Check here to use our mailing address  
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>Telephone/Fax</u>
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____

Managers: (Must be the same as members, can be one Member)

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

**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

**Questions? Please call us! Toll Free:**

**1(800) 576-1100 New York City (212) 962-1000 Fax (212) 964-5600**  
**1(888) 797-6200 Long Island (516) 338-9100 Fax (516) 338-9200**

## Operating Agreement & Publication Requirement

In the State of New York, an **Operating Agreement** is **required** and **must be adopted within 90 days** after the filing of the Articles of Organization. The Operating Agreement sets forth, the business of the Limited Liability Company, its general operation and conduct of its affairs including its rights, powers, preferences, limitations or responsibilities of its members, managers, employees or agents. We can draft the Agreement in conjunction with your Company documents in compliance with New York Law for only \$99.95 for a single member LLC or \$149.95 for a multi member LLC. The Operating Agreement can be prepared as part of our service, so you may review the Agreement and make changes and discuss it with one of our Attorneys.

Just look at these important provisions:

- Provides a frame work for the settlement of disputes between owners.
- Prevents a owner from transferring his Membership Interest to a third party without first offering it to existing owners.
- Provides a framework for the purchase and transfer of ownership interest in the Company by the remaining Members in the event a Member dies, or becomes disabled.
- Prevents an 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 Company 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.

Obviously, this is a very thorough Contract. It is drafted by our attorneys and used by business owners such as yourself. This agreement is very versatile and an absolute necessity for a company with multiple owners. Remember the old adage, "An ounce of prevention is worth a pound of cure."

### ***State of New York Limited Liability Company Publication Requirement (Mandatory under New York Law):***

Section 206 of the Limited Liability Company Law of the State of New York states:

Upon the effectiveness of the initial Articles of Organization of an LLC, a copy of same or a notice containing the substance thereof shall be published once each week for six successive weeks, in two newspapers of the county in which the office of the LLC is located, one must be a daily newspaper and the other a weekly newspaper designated by the government official. Proof of such publication by the Affidavit of the publisher or printer of each newspaper must be filed with New York State within 120 days after the effective date of the Articles of Organization of the LLC.

**Remember, if an LLC fails to file proof of publication with the State of New York within 120 days after the formation of the LLC, the authority of the non-complying LLC to carry on, conduct or transact business in the State of New York shall be suspended, effective as of the expiration of the 120 days.**

### **Meeting the Limited Liability Company Publication Requirement (Mandatory Under New York Law):**

Complying with the State's Publication requirements can be very confusing. Spiegel & Utrera can prepare all the documents you need in order to satisfy the State's requirements. For only \$89.95, if ordered at the time of the formation of your LLC, Spiegel & Utrera will provide you with the letter you need to send to the government official relating to the publishing requirement selections, the legal verbiage for your notice and the published legal notice tear sheet request you will need for each newspaper and the letter you will need to send to the State of New York along with step by step instructions to ensure your notice publication process goes smoothly. If ordered with the formation of your LLC, the telephone support at Spiegel & Utrera's General Counsel Club is included with this service and available to you to answer any questions as you proceed to complete the New York LLC Publication requirements.

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**OPTIONAL SERVICES****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<sup>®</sup>", 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.**

**Supplemental Approval of Certain New York Limited Liability Companies**

If the name and/or purpose of your New York Limited Liability Company contains reference to any of the following items, a separate supplemental approval process must be completed at the New York State level. Company names and purposes referencing or suggesting education, training, lessons, banking, finance, insurance, unions, chamber of commerce, daycare for children, home health care services, military or naval affairs, non-public schools, health, mental health, disabilities, alcohol or substance abuse, mental retardation, developmental disabilities, political parties or any type other of company requiring approval by the State of New York. The fee for the approval process associated with the foregoing names, if ordered at the time of formation of your Limited Liability Company, is \$150. Please be aware that all processing time frames of Spiegel & Utrera, P.A., P.C.'s work begins after the State of New York Supplemental Approval Process is completed.

**Special Certificate of Organization Clauses for Certain New York Limited Liability Companies**

If the purpose of your Limited Liability Company relates to a cooperative or local development company and, provided it is ordered at the time of formation of your Limited Liability Company, there is an additional fee of \$150 for the special Certificate of Organization. Please be aware that all processing time frames of Spiegel & Utrera, P.A., P.C.'s work begins after the special Certificate of Organization clause is accepted by the State of New York.

**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****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.

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**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.

**New York Unemployment Tax Account Number**

This number is used to withhold New York 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.

**New York Sales Tax Number and Certificate of Authority**

If you sell goods or taxable services, this is your sales tax account number with the State of New York as well as the Certificate of Authority to charge Sales Tax in New York State. This account number also allows you to buy goods for resale or export and not pay any State sales tax. Once you obtain a Sales Tax Account Number, you are registered as a Sales Tax Vendor in New York State. The fee to initiate the paperwork for you to obtain this number is \$35. when ordered as part of your Company package.

**New York Purchaser's Blanket Resale & Exemption Certificates**

State and local tax laws require that vendors maintain properly executed Exemption Certificates given to them in good faith by all of their customers who claim New York Sales Tax Exemption. We can prepare a set of Exemption Certificates for you to give to vendors from whom you intend to buy goods for either resale or export for which you are exempt from paying State or local sales taxes. The fee for a set of 6 Re-Usable Certificates is only \$35. when ordered in conjunction with the Company.

**New York New Hire Reporting**

Federal law requires all New York 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. **The penalty for failure to timely report newly hired employees or for failure to file a report showing the required information is \$20, per each newly hired employee.** If the failure to report is a result of a conspiracy between the employer and employee, **the penalty will be \$450, multiplied by the number of employees not reported or the number of false or incomplete reports filed.** 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.

**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.

**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

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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.

### **SPEED OF SERVICE OPTIONS**

#### **REGULAR SERVICE**

The regular processing time for an LLC is approximately 4-5 weeks. The LLC Package includes all the documents and the LLC Seal.

#### **TWO WEEK GUARANTEE**

Your Corporation's documents will be ready exactly two weeks from the day you place your order for an additional \$75.

#### **FAST CORP**

If you need to incorporate fast, we offer a 4 Business Day Incorporation Service for an additional \$100. We will expedite the registration of the Company and preparation of the Corporate Records and the Corporate Package will be ready on the **4th business day**.

#### **QUICK CORP**

If you need your Company formed urgently, for an additional \$175 (due to higher State Filing Fees), we can expedite the registration of the Company and preparation of the Corporate Records and the Corporate Package will be ready on the **2nd business day**.

### **SHIPPING INFORMATION**

Company Packages generally weigh approximately 4 pounds and are available for Pick up at our office 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.

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**PROTECT YOURSELF!**

**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 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 Organization and additional agreements which trigger this important protection requiring the Company to indemnify and hold harmless its Officers from any actions they take on behalf of the Company. If an 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 and Officers and the Company. These important provisions and agreements cost only an additional \$75. when ordered with your Company.

**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.

**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 to work elsewhere.

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

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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.
- 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.

### 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 our Manhattan office 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
- Reasonable Rental Rates
- Free Rent
- Best Length of Lease
- Options to Extend the Lease & Purchase the Premises
- Leasing contiguous space for expansion
- Assignment and Subletting
- Caps on Rent increases and expenses demanded by Landlords
- Repair Responsibilities
- Exclusivity of Tenant's Business
- Early Termination Rights

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**Shipping:**

Regular Ground Track 17.95 \_\_\_\_\_  
Overnight 30.95 \_\_\_\_\_  
Shipping Fees Outside of New York determined when order is confirmed.  
Bank Fee Incoming wire transfer of funds : 20. \_\_\_\_\_

**TOTAL CHARGES:** US\$ \_\_\_\_\_

Charge my Credit Card:  Visa  Master Card  American Express  Discover  Diners  
Card # \_\_\_\_\_ Exp. Date: \_\_\_\_\_  
Name on Credit Card: \_\_\_\_\_ Signature: \_\_\_\_\_  
Billing Address of Credit Card: \_\_\_\_\_ Zip Code: \_\_\_\_\_

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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