

## The Three Basic Types of Small Businesses ■■

### Sole Proprietor

Applying for an (04#) [www.irs.gov](http://www.irs.gov) Left side (online tools) SS-4

1. Schedule C w/1040 and form 1
2. Estimated Tax Payments
3. Self Employment Taxes (IRS Publication 505)

### Corporation's

Secretary of State (Massachusetts)

(800) 392-6090 [www.sec.state.ma.us](http://www.sec.state.ma.us)

1. Minimum Excise Tax \$456
2. Trademark \$50
3. Annual Report \$125

1120/1120s Federal Form

355/355s State Form

Articles of Dissolution \$100

(The state may continue to bill for corporation fees until a dissolution is filed)

### Limited Liability Companies

Registration \$500

Annual Report \$500

Certification of Cancellation \$100