State-by-State Starting Points

Most states form LLCs through the Secretary of State, but some use another office. The second column names the office to search for; agency names and websites change, so confirm before you file. Use the blank columns to record what you learn for your own state and any state you work in. For cemetery law and grants, start with your State Historic Preservation Office (SHPO), which every state has.

State	Where LLCs are formed	LLC fee	Annual report due	SHPO contact	Cemetery law / grants
Alabama	Secretary of State				
Alaska	Dept. of Commerce, Community and Economic Development				
Arizona	Arizona Corporation Commission				
Arkansas	Secretary of State				
California	Secretary of State				
Colorado	Secretary of State				
Connecticut	Secretary of the State				
Delaware	Division of Corporations				
Florida	Division of Corporations				
Georgia	Secretary of State				
Hawaii	Dept. of Commerce and Consumer Affairs				
Idaho	Secretary of State				
Illinois	Secretary of State				
Indiana	Secretary of State				
Iowa	Secretary of State				
Kansas	Secretary of State				
Kentucky	Secretary of State				
Louisiana	Secretary of State				
Maine	Secretary of State				

State	Where LLCs are formed	LLC fee	Annual report due	SHPO contact	Cemetery law / grants
Maryland	State Dept. of Assessments and Taxation				
Massachusetts	Secretary of the Commonwealth				
Michigan	Dept. of Licensing and Regulatory Affairs				
Minnesota	Secretary of State				
Mississippi	Secretary of State				
Missouri	Secretary of State				
Montana	Secretary of State				
Nebraska	Secretary of State				
Nevada	Secretary of State				
New Hampshire	Secretary of State				
New Jersey	Division of Revenue and Enterprise Services				
New Mexico	Secretary of State				
New York	Department of State				
North Carolina	Secretary of State				
North Dakota	Secretary of State				
Ohio	Secretary of State				
Oklahoma	Secretary of State				
Oregon	Secretary of State				
Pennsylvania	Department of State				
Rhode Island	Secretary of State				
South Carolina	Secretary of State				
South Dakota	Secretary of State				
Tennessee	Secretary of State				
Texas	Secretary of State				

State	Where LLCs are formed	LLC fee	Annual report due	SHPO contact	Cemetery law / grants
Utah	Division of Corporations and Commercial Code				
Vermont	Secretary of State				
Virginia	State Corporation Commission				
Washington	Secretary of State				
West Virginia	Secretary of State				
Wisconsin	Dept. of Financial Institutions				
Wyoming	Secretary of State				
District of Columbia	Dept. of Licensing and Consumer Protection				