

DELAWARE

<p>The United States LLC is a distinct business entity that offers an alternative to partnerships and corporations by combining the corporate advantages of limited liability with the partnership advantage of pass-through taxation.</p>	
Currency :	US Dollar
Language:	English
Type of law:	Common Law
Type of company:	Limited Liability Company (LLC)
Uses:	US LLCs are popular vehicles for conducting international business
Trading Restrictions:	Not subject to US Federal Tax if the members are non-resident, no business is conducted in the US and has no US source income.
Company Name:	<p>Restriction: Cannot be in conflict with pre-existing company within the State. Not allowed to use words such as bank , trust, insurance or reinsurance.</p> <p>Language: Any languages that use Latin Alphabet. The State may request an English translation if a foreign language name is used.</p> <p>Suffixes: Name should terminate in the words Limited Liability Company or LLC</p>
Language of legislation and corporate documents	English
Taxation:	US LLCs with non-resident members and which conduct no business in the US and which have no US- source income are not subject to US federal income tax and are not required to file a US income tax return
Annual license fee:	USD 200
Members:	<p>Minimum number : One</p> <p>Publicly accessible records: No</p>
Registered Agent/Office:	Must maintain a registered office in the state of incorporation at the office of a registered agent
Managers:	<p>Can be corporate or natural person</p> <p>Nationality: No restriction</p> <p>Publicly accessible records: Yes for Delaware and Washington DC, No for New York</p> <p>Location of meetings: No restriction</p>
Disclosure of Beneficial Owner:	No publicly available
Secretary :	Local or qualified: No restriction
Annual Reporting :	Must file annual report along with license fee. No requirement to file accounts

