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New Jersey LLC compared to Delaware LLC

	New Jersey	Delaware
Annual Entity Tax	\$50 Annual Report fee + NJ Personal Income Tax**	\$250 LLC Tax
Annual Report	Name/Address of Manager/Member required Public Record	No Annual Report
Cert. of Formation	Name/Address of Manager/Member not required to be entered into Public Record	Name/Address of Manager/Member not required to be entered into Public Record

**A New Jersey LLC owes NJ Franchise Tax if it is taxed by the IRS as a Corporation

New Jersey Corporation compared to Delaware Corporation

	New Jersey	Delaware
Annual Entity Tax	9% Net Income Franchise Tax (\$500 Minimum)+ \$50 Annual Report fee	\$75 Minimum Franchise Tax* + \$50 Annual Report Filing Fee
Annual Report	Name/Address of Officers and all Directors required Public Record	Name/Address of 1 Officer and all Directors required Public Record
Cert. of Formation	Name/Address of Initial Director required Public Record	Name/Address of Officers/Directors/ Shareholders not required to be entered into Public Record

*Delaware Corporations Authorizing 5,000 or fewer shares are eligible to pay the Minimum Franchise Tax of \$75

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