

STATE BUSINESS AND TAX REGISTRATION REQUIREMENTS FOR IMMIGRANTS

Use this Guide to learn about your state's requirements for registering a business and registering to pay federal and state business taxes.

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State Requirements for Business and Tax Registration for Immigrants

Starting a business is one way immigrants can pursue their careers and earn an income without needing work authorization.

One of your first steps in starting a business is to determine whether you will need a Social Security Number (SSN), an Individual Tax Identification Number (ITIN), or an Employer Identification Number (EIN) to (1) register your business, and (2) register for state taxes.

This Guide will help you learn more about your state's requirements for:

- Business registration requirements;
- Business tax requirements for Federal and State taxes; and
- How to register for business taxes in your State based on the type of business structure you want to use.

For Business Registration: In all 50 states and the District of Columbia, individuals with an SSN or ITIN can legally register a business as an LLC (Limited Liability Corporation), corporation, or partnership. No states require individuals to legally register sole proprietorships.

For State Tax Registration: Most states require individuals and corporations to pay state taxes on business income. Most states accept an SSN, ITIN, or EIN to register for state business taxes. A few, however, require an SSN to register for state business taxes. **NOTE:** To get an EIN, you must have an SSN or an ITIN.

Use this guide to check state tax registration requirements based on the type of business entity you want to create.

IMPORTANT DISCLAIMERS:

- This information is based on outreach to each state's business and tax agencies from April to July 2023 and is subject to change. For up-to-date information on requirements, please check with the appropriate state agency.
- If you are considering creating a business entity, we advise that you seek guidance from an immigration attorney regarding any potential immigration consequences.
- **This information does not constitute legal advice. Consult with an attorney for legal advice.**

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Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Alabama**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Alabama** does not require SSNs to register for state business taxes.

To register for Alabama state business taxes, business owners:

- **Who do not have an SSN** can submit an ITIN to register as a sole proprietor or registered business (i.e., LLC, corporation, partnership)

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states require individuals and corporations to pay state taxes on business income.
 - Note: **Alaska** has no personal state income tax. However, businesses in Alaska must pay excise taxes on certain goods such as fuel, cigarettes, and alcohol.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Alaska** does not require SSNs to register for state business taxes.

To register for Alaska state business taxes, business owners:

- **Who do not have an SSN** can submit an ITIN where it asks for an SSN online to register.
- **Who have a registered business** (i.e., LLC, corporation, partnership) must register their business EIN.
- **Who operate as sole proprietors** must register the members' or officers' SSN or ITIN (online). Sole proprietors likely will not need to report business income because Alaska has no personal state income tax.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Arizona**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Arizona** does not require SSNs to register for state business taxes.

To register for Arizona state business taxes, business owners:

- **Who do not have an SSN** can submit an ITIN to register as a sole proprietor or registered business (i.e., LLC, corporation, partnership)

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Arkansas**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Arkansas** does not require SSNs to register for state business taxes.

To register for Arkansas state business taxes, business owners:

- **Who do not have an SSN** can submit an ITIN or EIN to register as a sole proprietor or registered business (i.e., LLC, corporation, partnership)

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including California**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **California** does not require SSNs to register for state business taxes.

To register for California state business taxes, business owners:

- **Who do not have an SSN** can submit an ITIN to register.
- **Who have a registered business** (i.e., LLC, corporation, partnership) must use their entity ID assigned by the Secretary of State.
- **Who operate as sole proprietors** must register their SSN or ITIN (online).

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Colorado**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of **Colorado** requires SSNs to register for state business taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Connecticut**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of **Connecticut** requires SSNs to register for state business taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Delaware**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of **Delaware** requires SSNs to register for state business taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, ***including the District of Columbia***, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the **District of Columbia** requires SSNs to register for state business taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states require individuals and corporations to pay state taxes on business income.
 - Note: **Florida** has no personal state income tax.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Florida** does not require SSNs to register for state business taxes.

To register for Florida state business taxes, business owners:

- ***Who do not have an SSN*** can submit a paper application indicating they do not have an SSN and provide a copy of their passport. No ITIN is needed at the state level.
- ***Who have a registered business*** (i.e., LLC, corporation, partnership) can either 1) register their business EIN or 2) if they do not have an EIN, submit a paper application indicating they do not have an SSN and provide a copy of their passport.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Georgia**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of **Georgia** requires SSNs to register for state business taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Hawaii**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Hawaii** does not require SSNs to register for state business taxes.

To register for Hawaii state business taxes, business owners:

- ***Who do not have an SSN*** can submit an ITIN to register as either a sole proprietor or registered business (i.e., LLC, corporation, partnership).

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Idaho**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Idaho** does not require SSNs to register for state business taxes.

To register for Idaho state business taxes, business owners:

- ***Who do not have an ISSN can submit an ITIN to register.***
- ***Who have a registered business (i.e., LLC, corporation, partnership) must register their business EIN.***
- ***Who operate as sole proprietors must register their SSN or ITIN.***

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Illinois**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Illinois** does not require SSNs to register for state business taxes.

To register for Illinois state business taxes, business owners:

- **Who do not have an SSN** can submit their ITIN where it asks for an SSN online.
- **Who have a registered business** (i.e., LLC, corporation, partnership) must register both 1) the business EIN and 2) the members' or officers' SSN or ITIN (online) or explain why they have no SSN or ITIN (e.g. by writing "foreign national" status where it asks for an SSN in the paper application).
- **Who operate as sole proprietors** must register the members' or officers' SSN or ITIN (online) or explain why they have no SSN or ITIN (e.g., by writing "foreign national" status where it asks for an SSN in the paper application and emailing it to rev.centreg@illinois.gov).

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Indiana**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Indiana** does not require SSNs to register for state business taxes.

To register for Indiana state business taxes, business owners:

- **Who do not have an SSN** can submit an ITIN to register.
- **Who have a registered business** (i.e., LLC, corporation, partnership) must register their business EIN and the members' or officers' SSN or ITIN (online).
- **Who operate as sole proprietors** must register their SSN or ITIN with the Indiana Department of Revenue if the business meets any requirements listed at <https://inbiz.in.gov/taxes-fees/tax-registration/sole-proprietorship>. Sole Proprietorships must also file at the County Recorder's Office. In addition, Sole Proprietorships may be required to register with the Department of Workforce Development and the Department of Revenue depending on the type of business..

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Iowa**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Iowa** does not require SSNs to register for state business taxes.

To register for Iowa state business taxes, business owners:

- **Who do not have an SSN** can submit an ITIN to register as a registered business (i.e., LLC, corporation, partnership) or sole proprietor.
- If applicable, sole proprietors and registered businesses that have employees must submit an EIN to register for a withholding account.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Kansas**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Kansas** does not require SSNs to register for state business taxes.

To register for Kansas state business taxes, business owners:

- **Who do not have an SSN** can submit an ITIN to register.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Kentucky**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Kentucky** does not require SSNs to register for state business taxes.

To register for Kentucky state business taxes, business owners:

- **Who do not have an SSN** can submit an ITIN to register as the Responsible Party for a sole proprietorship or registered business (i.e., LLC, corporation, partnership)
- **Who have a registered business** (i.e., LLC, corporation, partnership) can register without an EIN by filling out the paper application (10A100) and sending it to DOR.Registration@ky.gov.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Louisiana**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Louisiana** does not require SSNs to register for state business taxes.

To register for Louisiana state business taxes, business owners:

- **Who have a registered business** (i.e., LLC, corporation, partnership) must register their business EIN if they do not have an SSN.
- **Who operate as sole proprietors** must register their SSN or ITIN.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Maine**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Maine** does not require SSNs to register for state business taxes.

To register for Maine state business taxes, business owners:

- **Who do not have an SSN** can submit an ITIN to register, while identifying it is an ITIN being used to ensure proper processing of the application.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Maryland**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Maryland** does not require SSNs to register for state business taxes.

To register for Maryland state business taxes, business owners:

- ***Who do not have an SSN*** can submit an ITIN to register a registered business (i.e., LLC, corporation, partnership) or sole proprietorship.



Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Massachusetts**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of **Massachusetts** requires SSNs to register for state business taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Michigan**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of **Michigan** requires SSNs to register for state business taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Minnesota**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of **Minnesota** requires SSNs to register for state business taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Mississippi**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of **Mississippi** requires SSNs to register for state business taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Missouri**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Missouri** does not require SSNs to register for state business taxes.

To register for Missouri state business taxes, business owners:

- **Who do not have an SSN** can submit an ITIN to register as a sole proprietor or registered business (i.e., LLC, corporation, partnership)

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Montana**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Montana** does not require SSNs to register for state business taxes.

To register for Montana state business taxes, business owners:

- **Who have a registered business** (i.e., LLC, corporation, partnership) must register their business EIN.
- **Who operate as sole proprietors** can register with whatever identification number they use for other Montana personal taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Nebraska**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of **Nebraska** requires SSNs to register for state business taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states require individuals and corporations to pay state taxes on business income.
 - Note: **Nevada** has no personal state income tax.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of **Nevada** requires SSNs to register for state business taxes.



Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states require individuals and corporations to pay state taxes on business income.
 - Note: **New Hampshire** has no personal state income tax.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of **New Hampshire** requires SSNs to register for state business taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including New Jersey**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of **New Jersey** requires SSNs to register for state business taxes.



Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including New Mexico**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **New Mexico** does not require SSNs to register for state business taxes.

To register for New Mexico state business taxes, business owners:

- ***Who do not have an SSN can submit an ITIN to register.***
- ***Who have a registered business (i.e., LLC, corporation, partnership) must register their business EIN.***
- ***Who operate as sole proprietors must register their SSN or ITIN.***

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including New York**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of New York requires SSNs to register for state business taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including North Carolina**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of **North Carolina** requires SSNs to register for state business taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including North Dakota**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **North Dakota** does not require SSNs to register for state business taxes.

To register for North Dakota state business taxes, business owners:

- **Who have a registered business** (i.e., LLC, corporation, partnership) can submit an SSN or ITIN to register owners/officers of the business when listing their personal information. They can also choose to post a corporate officer bond in lieu of providing that information.
- **Who operate as sole proprietors** must register an SSN if they are making taxable sales or if they have employees. Otherwise, they do not need to register with the Office of State Tax Commission.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Ohio**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Ohio** does require SSNs to register for state business taxes as a sole proprietor, but not as a registered business.

To register for Ohio state business taxes, business owners:

- ***Who have a registered business (i.e., LLC, corporation, partnership) must register their business EIN.***
- ***Who operate as sole proprietors must have an SSN to register.***

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Oklahoma**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Oklahoma** does not require SSNs to register for state business taxes.

To register for Oklahoma state business taxes, business owners:

- ***Who do not have an SSN can submit an ITIN to register.***

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Oregon**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Oregon** does not require SSNs to register for state business taxes.

To register for Oregon state business taxes, business owners:

- ***Who do not have an SSN can submit an ITIN to register as a sole proprietor or registered business (i.e., LLC, corporation, partnership).***

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Pennsylvania**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of **Pennsylvania** requires SSNs to register for state business taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Rhode Island**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of **Rhode Island** requires SSNs to register for state business taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including South Carolina**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **South Carolina** does not require SSNs to register for state business taxes.

To register for South Carolina state business taxes, business owners:

- ***Who do not have an SSN can submit an ITIN to register.***

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states require individuals and corporations to pay state taxes on business income.
 - Note: **South Dakota** has no personal state income tax.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **South Dakota** does not require SSNs to register for state business taxes.

To register for South Dakota state business taxes, business owners:

- **Who do not have an SSN** can submit an ITIN to register either as a registered business (i.e., LLC, corporation, partnership) or sole proprietorship.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states require individuals and corporations to pay state taxes on business income.
 - Note: **Tennessee** has no personal state income tax.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Tennessee** does not require SSNs to register for state business taxes.

To register for Tennessee state business taxes, business owners:

- ***Who do not have an SSN can submit an ITIN to register.***
- ***Who have a registered business (i.e., Multi-Members LLC, corporation, partnership) must register their business EIN.***
- ***Who operate as sole proprietors or single member LLCs must register their SSN or ITIN.***

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states require individuals and corporations to pay state taxes on business income.
 - Note: **Texas** has no personal state income tax.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Texas** does require SSNs to register for state business taxes as a sole proprietor, but not as a registered business.

To register for Texas state business taxes, business owners:

- ***Who have a registered business (i.e., LLC, corporation, partnership) must register their business EIN.***
- ***Who operate as sole proprietors must have an SSN to register.***

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Utah**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Utah** does not require SSNs to register for state business taxes.

To register for Utah state business taxes, business owners:

- **Who do not have an SSN** cannot register online but can submit an ITIN to register via paper application Form TC-69 along with the appropriate schedule for the tax type being applied for.
- **Who have a registered business** (i.e., LLC, corporation, partnership) can register online with their business EIN.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Vermont**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. It is unknown whether the state of **Vermont** requires SSNs to register for state business taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including Virginia**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Virginia** does not require SSNs to register for state business taxes.

To register for Virginia state business taxes, business owners:

- **Who do not have an SSN** can submit either an ITIN or EIN to register a registered business (i.e., LLC, corporation, partnership) or sole proprietorship.
- **Who operate as sole proprietors** and do not have an ITIN or EIN may be able to create a temporary identification # with the state for example to register for sales taxes.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states require individuals and corporations to pay state taxes on business income.
 - Note: **Washington** has no personal or corporate state income tax.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Washington** does not require SSNs to register for state business taxes.

To register for Washington state business taxes, business owners:

- ***Who do not have an SSN can submit an ITIN to register a registered business (i.e., LLC, corporation, partnership) or sole proprietorship.***

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states, **including West Virginia**, require individuals and corporations to pay state taxes on business income.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **West Virginia** does require SSNs to register for all state business taxes.

To register for West Virginia state business taxes, business owners:

- **Who have a registered business** (i.e., LLC, corporation, partnership) must register their business EIN and the SSN of any responsible parties.
- **Who operate as sole proprietors** must have an SSN to register.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states require individuals and corporations to pay state taxes on business income.
 - Note: **Wisconsin** has no personal or corporate state income tax.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Wisconsin** does not require SSNs to register for state business taxes.

To register for Wisconsin state business taxes, business owners:

- ***Who do not have an SSN*** can submit an ITIN or EIN to register.
- ***Who have employees*** must register their business EIN.

Business Registration Requirements

In all U.S. states:

- Legal Structure: Individuals with an SSN or ITIN can:
 - (1) legally register a business (i.e., LLC, corporation, partnership) in any state; or
 - (2) operate as a sole proprietor without registering their business
- Federal Taxes: All sole proprietors and businesses must pay taxes on business income to the federal government through the U.S. Internal Revenue Service (IRS) with an SSN, ITIN, or EIN. Note: To get an EIN, you must have an SSN or an ITIN.
- State Taxes: Most states require individuals and corporations to pay state taxes on business income.
 - Note: **Wyoming** has no personal state income tax.
 - Note: Most states accept an SSN, ITIN, or EIN to register for state business taxes. A select few, however, require SSNs to register for state business taxes. The state of **Wyoming** does not require SSNs to register for state business taxes.

To register for Wyoming state business taxes, business owners:

- **Must provide a true location address** as Wyoming does not recognize registered agents, virtual offices, postal services, and other such locations as valid location addresses. Typically for businesses without storefronts the owner provides their home address. Wyoming also accepts out of state and out of country addresses.