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OLSI BUSINESS LEGAL GUIDE · FLORIDA SMALL BUSINESSES

Forming a Florida LLC

The practical, start-to-finish walkthrough of forming a Florida LLC — a compliant name, the articles of organization on Sunbiz, a registered agent, your EIN, Department of Revenue registration, licenses and workers' comp, and the annual report that keeps you in good standing.

JURISDICTION Florida	AUDIENCE Small Business Owners & Founders	LAST REVIEWED July 2026
READING TIME ~45 min		

WHAT THIS GUIDE COVERS

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IMPORTANT — PLEASE READ

Open Law Services Institute is not a law firm and does not provide legal advice. This guide gives general legal information to help you understand how to form and register a Florida LLC. It cannot tell you what to do in your specific situation, and using it does not create an attorney–client relationship. For advice about your situation, consult a Florida-licensed attorney. Learn more at www.openlawservices.org.

START HERE

Forming an LLC is a short, ordered checklist

The state filing itself takes minutes. The work is doing the surrounding steps in the right order so your LLC is not just formed but actually ready to operate.

A Florida limited liability company legally exists the moment the Division of Corporations accepts your **articles of organization**.¹ But a business that can open a bank account, hire, pay taxes, and stay in good standing needs six more things: a compliant name, a registered agent, an operating agreement, an **EIN**, the right state and local **registrations and licenses**, and an **annual report** every year after. This guide walks all seven in order.



1 • Choose a compliant name

Pick a name that includes an LLC designator and is distinguishable from every other entity on Sunbiz.

2 • Appoint a registered agent

A person or company with a physical Florida address who accepts legal papers for the LLC.

3 • File the articles of organization

File on Sunbiz with the \$125 fee; the LLC exists once the filing is accepted.

4 • Write an operating agreement

Not filed with the state, but essential — it overrides Florida's default rules.

5 • Get an EIN

The LLC's federal tax ID — free from the IRS, needed to open a bank account.

6 • Register & license

Department of Revenue, local business tax, any DBPR license, and workers' comp if you have employees.

7 • File the annual report

Every year, January 1–May 1, to keep the LLC alive.

WATCH OUT • FORMING IS NOT OPERATING

People stop after Step 3 because the LLC "exists." Skipping the EIN, tax registration, or workers' comp can mean frozen bank accounts, tax penalties, or five-figure fines. Treat all seven steps as one job.

STEP 1 · THE NAME

Choose a compliant name

Two rules govern every Florida LLC name: it must carry an LLC designator, and it must be distinguishable on the state's records.

By statute, the name **must contain** "limited liability company," "L.L.C.," or "LLC" (a professional LLC uses "PLLC" or "P.L."), and it must be **distinguishable** from every other name on the Division of Corporations' records.²

What does *not* make a name distinguishable

You cannot clear a conflict with a cosmetic tweak. The statute lists differences that do **not** count — spacing, punctuation, capitalization, and singular/plural or possessive forms among them.³ "Bay Coffee LLC" is *not* distinguishable from "Bay Coffee, L.L.C." or "Bay Coffees LLC."

PRACTICE POINTER · SEARCH BEFORE YOU FALL IN LOVE

Run your name through the free search at search.sunbiz.org first. Then check that a matching domain and social handles are open, and screen for federal trademarks at uspto.gov — Sunbiz clearance is not trademark clearance, and a distinguishable Florida name can still infringe someone's mark.

WATCH OUT · RESTRICTED & MISLEADING WORDS

Names implying a government affiliation, or words like "bank," "trust," or professional titles you are not licensed to use, are restricted. If your name suggests a regulated activity, expect extra requirements or a rejection.

STEP 1 · THE NAME

Reserving or protecting a name

A common myth: that you "reserve" an LLC name before filing. For LLCs, Florida's practice is different from corporations.

There is no separate advance name-reservation filing for a Florida LLC the way there is for a corporation. In practice, the way you secure a name is to **file the articles of organization** — once the LLC is on record, the name is yours and blocks confusingly similar names.² If you are not ready to form yet, the alternatives are to move quickly, or to register a **fictitious name** (DBA) to operate under a brand.²³

WATCH OUT · "INACTIVE" DOESN'T MEAN FREE

A name shown as *inactive* on Sunbiz may still be blocked. After administrative dissolution, a dissolved entity's name is generally protected for a period before it becomes available.³⁰ Do not assume an inactive name is open — confirm status before relying on it.

STEP 2 · THE REGISTERED AGENT

Appoint a registered agent

Every Florida LLC must have someone at a real Florida address to receive legal papers. This is not optional, and getting it wrong can cost you.

The registered agent must be a **Florida-resident individual** or an authorized **entity with a physical Florida street address** — a **P.O. box will not do**.⁴ The agent must sign a **written acceptance**⁵ and takes on the statutory duty to receive service of process and forward it to you.⁶

Who can serve

- **You**, if you live in Florida and are available at that address during business hours.
- **Another individual** — a co-owner, employee, or trusted person — who consents.
- **A commercial registered-agent service**, typically \$100–\$150 a year, useful if you work from home, travel, or want to keep your home address off the public record.

WATCH OUT · A LAPSED AGENT CAN SINK A CASE

If your LLC is out of compliance with the registered-agent requirement, it **may not maintain an action in Florida courts**, and a daily penalty of up to \$500 can apply.⁷ The agent's address is also where the state sends dissolution warnings — keep it current using the change-of-agent filing when anything changes.³⁷

STEP 3 · THE FILING

File the articles of organization

This is the filing that creates the LLC. It is short, and you can do it yourself online.

The articles must state the LLC's **name**, its **principal office and mailing addresses**, and the **registered agent's** name, Florida street address, and written acceptance.¹ The filing fee is **\$125** — \$100 for the articles plus a \$25 registered-agent designation — with an optional \$5 Certificate of Status and \$30 certified copy.⁸⁹ File online at **efile.sunbiz.org**.³⁶

a Name

Your compliant LLC name, exactly as you want it on the public record.

b Principal & mailing addresses

The LLC's main business address and mailing address (they can be the same).

c Registered agent + signature

The agent's name and Florida street address, plus the agent's written acceptance.⁵

d Optional: management & effective date

You may state that the LLC is manager-managed¹² and set an effective date within the statutory window.¹⁰

PRACTICE POINTER · EVERYTHING YOU FILE IS PUBLIC

Sunbiz filings are public record. The addresses and names you list can be searched by anyone. If you work from home, use a registered-agent service address and a separate business mailing address to keep your home address off the public file.

STEP 3 · THE FILING

Effective dates: the 5-day / 90-day rule

A small but frequently botched detail — and one where a lot of online advice is simply wrong.

Florida lets you set the LLC's effective date within a specific window: a **prior** effective date is allowed only if it is **within five business days before** filing, and a **delayed** effective date may be set up to **90 days after** filing.¹⁰ The Division of Corporations' own instructions confirm this "5 business days prior / 90 days after" rule.¹¹

WATCH OUT · THE POPULAR "BACK-DATE 90 DAYS" MYTH

You cannot back-date an LLC 90 days. Ninety days is the *forward* limit; the backward limit is only five business days. A common reason to use a January 1 *delayed* effective date is to avoid owing a Florida annual report for a company formed late in the prior year.

STEP 3 · THE FILING

Member-managed vs. manager-managed

One choice in the articles shapes who can bind the LLC. Florida's default and its apparent-authority rules have a couple of traps.

By default a Florida LLC is **member-managed** — every member can participate in running it. To be **manager-managed**, the articles or operating agreement must expressly say so; the statute warns that "managing member" alone is **not** sufficient words to create manager-management.¹³ The distinction matters for who can bind the company: in a member-managed LLC each member is an ordinary-course agent, but in a **manager-managed** LLC a member is **not** an agent solely by being a member.¹⁴

PRACTICE POINTER · FILE A STATEMENT OF AUTHORITY FOR REAL ESTATE

When third parties need certainty about who can sign — especially for real-property deals — you can file a **statement of authority** that gives constructive notice of who may act for the LLC, and record it in county records for property transactions.¹⁵

STEP 3 · TEMPLATE

Sample: Articles of Organization

A simplified version of what the Sunbiz form captures. Replace each highlighted field. The online filing walks you through the same fields.

TEMPLATE · ARTICLES OF ORGANIZATION
Illustrative — file through efile.sunbiz.org

ARTICLES OF ORGANIZATION
FLORIDA LIMITED LIABILITY COMPANY

Article I – Name
[Your Company Name], LLC

Article II – Principal & Mailing Address
 Principal office: [street, city, FL, ZIP]
 Mailing address: [street or P.O. box, city, state, ZIP]

Article III – Registered Agent
 Name: [Agent Name or Service]
 Address: [Florida street address – no P.O. box]

Article IV – Management (optional)
 Member-managed (default if left blank)
 Manager-managed – managers: [names]

Article V – Effective Date (optional)
[within 5 business days before, or up to 90 days after, filing]

Registered Agent Acceptance: I am familiar with and accept the duties of a registered agent. /s/ [Agent Signature]
 Signature of a member or authorized representative: /s/ [Your Name], Authorized Representative

WATCH OUT · THE AGENT MUST ACTUALLY SIGN

The registered agent's **acceptance signature** is mandatory.⁵ A filing without it will be rejected. If you use a service, they provide the acceptance as part of their signup.

STEP 4 · THE OPERATING AGREEMENT

Write an operating agreement

Florida does not require you to file one — but going without is one of the most common and costly mistakes new owners make.

An operating agreement can be **oral, implied, or written**, and even a **single-member** LLC can (and should) have one.¹⁶ It is the contract that governs management, voting, money, transfers, and what happens when an owner leaves — and it **overrides Florida's statutory defaults**, several of which surprise people (for example, Florida does *not* split profits equally by default). Because this document deserves real attention, OLSI covers it in a dedicated guide, *Operating Agreements Explained*.

PRACTICE POINTER · THE BANK WILL ASK FOR IT

Even if you are a solo owner, banks, title companies, landlords, and lenders routinely require a written operating agreement to verify who has authority to sign. Have one ready before you try to open the business bank account in Step 5.

STEP 5 · THE EIN

Get an EIN

The Employer Identification Number is the LLC's federal tax ID. It is free, fast, and required for almost everything else.

Apply directly with the IRS — the **online EIN tool** issues the number immediately, and it is completely **free**.¹⁷ You will need an EIN to open a business bank account, hire employees, and (for a multi-member LLC) file a partnership return. A single-member LLC with no employees can sometimes use the owner's SSN, but a separate EIN is strongly recommended to reinforce the separation between you and the company.

WATCH OUT · DON'T PAY FOR A FREE NUMBER

Third-party sites charge \$50–\$300 to “obtain” an EIN. The IRS charges **nothing**. Go straight to irs.gov/ein. Never provide sensitive information to a lookalike site.

STEP 6 · STATE REGISTRATION

Register with the Florida Department of Revenue

If you sell taxable goods or services, or you have employees, you must register with the Department of Revenue — on one application.

The **Florida Business Tax Application (Form DR-1)** covers both **sales and use tax** under Chapter 212 and **reemployment tax** under Chapter 443.¹⁸ You need a sales-tax registration if you sell or rent taxable goods or certain services. You become liable for reemployment tax as an **employer** once you cross the statutory threshold — generally paying **\$1,500 in wages** in a calendar quarter, or having one worker in each of 20 different weeks.¹⁹

WATCH OUT · REPORT NEW HIRES WITHIN 20 DAYS

Florida requires employers to report each new hire, generally within 20 days, through the state's new-hire reporting system.²⁰ This is separate from tax registration and is easy to forget when you make your first hire.

STEP 6 · LOCAL & PROFESSIONAL

Local business tax and DBPR licenses

State formation does not clear you to operate locally, and many trades need a professional license on top of everything else.

Local business tax receipts (once called “occupational licenses”) may be required by your county and city under Chapter 205; they are typically due by **September 30** and delinquent October 1, and certain veterans, their spouses, and low-income persons may be exempt.²¹

Regulated professions and trades are licensed through the Department of Business and Professional Regulation (DBPR) under Chapter 455 and specific industry chapters — construction, real estate, cosmetology, hotels and restaurants, and more — at myfloridalicense.com.²²

PRACTICE POINTER · CHECK CITY AND COUNTY

Many businesses need *both* a county and a municipal receipt. Call your local tax collector, describe your business, and ask exactly which receipts and zoning approvals apply at your address before you open your doors.

STEP 6 · BRANDING

Fictitious names (DBA)

If you will operate under any name other than the LLC’s exact legal name, Florida requires a fictitious-name registration.

Under section 865.09, an LLC doing business under a different name must register that **fictitious name** (DBA), **publish** notice in a newspaper in the principal-office county, pay a **\$50** fee, and **renew every five years**; failing to register bars the LLC from bringing an action in Florida courts until it complies.²³

WATCH OUT · A DBA IS NOT A SECOND COMPANY

Registering “Sunrise Cafe” as a DBA for “Bay Holdings LLC” does not create a new entity or an extra liability shield — it just lets the one LLC operate under a trade name. It also does not stop someone else from using the same name; that is a trademark question.

STEP 6 · EMPLOYEES

Workers’ compensation

If you hire, Florida’s workers’-comp thresholds are strict — and the penalties for getting it wrong are among the harshest in the state’s business law.

Under Chapter 440, **non-construction** employers generally must secure coverage at **four or more** employees, while **construction** employers must have coverage at **one or more**.²⁴ Owners can elect an **exemption**: in construction, no more than three officers or members may be exempt, each must own at least **10%**, a \$50 fee applies, and a compliance tutorial is required; non-construction exemptions are free and uncapped, and certificates last two years.

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WATCH OUT · MISCLASSIFICATION PENALTIES ARE SEVERE

Failing to carry required coverage exposes you to a penalty of **twice the avoided premium** (or \$1,000, whichever is greater), **\$1,000 per day** for operating under a stop-work order, and up to **\$5,000 per employee** for willful misclassification.²⁶ Treating an employee as a “contractor” to dodge coverage is exactly what these penalties target — see OLSI’s *Independent Contractor vs. Employee* guide.

STEP 7 · STAYING ALIVE

File the annual report every year

One filing a year keeps the LLC in existence. Missing it is the most common way owners accidentally lose their company.

The annual report is due between **January 1 and May 1**; the on-time fee is **\$138.75**.²⁷ It is not a tax return — it just confirms your address, agent, and managers. File after May 1 and a **\$400 non-waivable late fee** attaches automatically,²⁸ raising the total to \$538.75. Fail to file at all and the state **administratively dissolves** the LLC — in 2026, dissolution takes effect September 25 if you have not filed by September 18.²⁹

\$138.75on-time annual report²⁷**\$400**automatic late fee after May 1²⁸**Sep 25**2026 administrative dissolution date²⁹**PRACTICE POINTER · REINSTATEMENT EXISTS — BUT AVOID IT**

A dissolved LLC can be reinstated by paying accrued fees plus the reinstatement fee, and the name is protected for a year after dissolution.³⁰ But an unfiled LLC cannot maintain a lawsuit,²⁷ and operating while dissolved can expose owners personally. File in January and calendar it every year.

FEDERAL REPORTING

Beneficial ownership (BOI) — current status

This area whipsawed through 2024–2026. Here is where it stands as of July 2026 — and why you must verify it yourself before you form.

The **Corporate Transparency Act (CTA)** and its rule³¹ originally required most LLCs to report their beneficial owners to FinCEN. On **March 21, 2025**, FinCEN issued an **interim final rule** that narrowed “reporting company” to **foreign** entities only — so **all U.S.-created entities and their beneficial owners are currently exempt from BOI reporting**.³² The underlying statute is still valid: on December 16, 2025, the Eleventh Circuit upheld the CTA’s constitutionality, and FinCEN has signaled it may finalize a rule — so the exemption is **administratively reversible**.³³

WATCH OUT · CHECK FINCEN.GOV/BOI BEFORE YOU FORM

Because this can change with a single rulemaking, treat the current exemption as a snapshot, not a guarantee. Confirm the live status at **fincen.gov/boi** before forming, and check again if you later add foreign owners. Separately, your **bank** will still collect beneficial-ownership information when you open the account — that requirement is unaffected.³⁴

NEW FOR 2025

Protected series LLCs

Florida recently joined the small group of states that allow “series” LLCs. Most small businesses will not need one — but you should know it exists.

Effective **January 1, 2025**, Florida authorizes **protected series** LLCs.³⁵ A protected series is not a separate legal entity, but it is treated as if it were for liability-shield purposes when the statutory formalities are met — letting one LLC hold multiple, internally segregated pools of assets.³⁵

PRACTICE POINTER · USUALLY OVERKILL FOR A SMALL BUSINESS

Series LLCs mainly benefit real-estate portfolios and segmented-asset operations. They add real complexity — separate records and careful formalities for each series — and are still new in Florida, so out-of-state treatment is untested. For most small businesses, one LLC (or one LLC per major asset) is simpler and safer. If a series structure sounds appealing, get advice first.

BEFORE YOU FILE

A quick formation checklist

- My chosen name includes an LLC designator and is distinguishable on Sunbiz.
- I have a registered agent with a physical Florida address and a signed acceptance.
- I filed the articles of organization (the \$125 filing) at efile.sunbiz.org.
- I set an effective date within the 5-business-days-before / 90-days-after window (if I used one).
- I decided member- vs. manager-managed and reflected it consistently.
- I have a written operating agreement (yes, even as a solo owner).
- I obtained a free EIN directly from irs.gov/ein.
- I registered with the Department of Revenue (DR-1) if I sell taxable goods/services or have employees.
- I checked county and city local business tax receipts and any DBPR license.
- I registered a fictitious name if I operate under a different name.
- I secured workers' comp or filed exemptions as required.
- I calendared the January 1–May 1 annual report and checked fincen.gov/boi.

Where to file and find the law — for free

File the articles online — efile.sunbiz.org

LLC fees — dos.fl.gov/sunbiz/forms/fees/llc-fees

Florida Statutes Ch. 605, 212, 443, 205, 440, 865 — leg.state.fl.us/statutes

Free EIN — irs.gov/ein

Register for state taxes (DR-1) — floridarevenue.com

DBPR professional licensing — myfloridalicense.com

Workers' compensation — myfloridacfo.com/division/wc

Beneficial ownership (check status) — fincen.gov/boi

Open My Florida Business (state one-stop) — openmyfloridabusiness.gov

Florida SBDC Network (free advising) — floridasbdc.org

PRACTICE POINTER · VERIFY BEFORE YOU RELY

Fees, thresholds, and the BOI rules all changed between 2023 and 2026. Confirm the current Sunbiz fee, the current statute, and the live FinCEN status before acting. For more OLSI guides, visit www.openlawservices.org.

SOURCES & AUTHORITIES

Endnotes

Every legal proposition in this guide is grounded in the authorities below, cited in Bluebook form and verified against official Florida and federal sources as of July 2026.

1. § 605.0201(2), Fla. Stat. (2025) (required contents of the articles of organization: name; principal office and mailing addresses; and the registered agent's name, Florida street address, and written acceptance).
2. § 605.0112(1), Fla. Stat. (2025) (name must contain "limited liability company," "L.L.C.," or "LLC" and be distinguishable on the Division's records).
3. § 605.0112(2), Fla. Stat. (2025) (differences that do *not* make a name distinguishable — e.g., spacing, punctuation, and singular/plural forms).
4. § 605.0113(1)(b), Fla. Stat. (2025) (registered agent must be a Florida resident individual or an authorized entity with a physical Florida street address).
5. § 605.0113(2), Fla. Stat. (2025) (registered agent's written acceptance of the appointment).
6. § 605.0113(3), Fla. Stat. (2025) (statutory obligations the registered agent accepts).
7. § 605.0113(5), Fla. Stat. (2025) (an LLC not in compliance with the registered-agent requirement may not maintain an action in Florida courts; daily penalty up to \$500).

8. Fla. Dep't of State, Div. of Corps., *LLC Fees*, dos.fl.gov/sunbiz/forms/fees/llc-fees/ (verified July 2026) (\$100 articles + \$25 registered-agent designation = \$125; optional Certificate of Status \$5, Certified Copy \$30).
9. § 605.0213, Fla. Stat. (2025) (fees for filing documents with the Division).
10. § 605.0207, Fla. Stat. (2025) (a specified effective date may be up to five business days before filing; a delayed effective date may be up to 90 days after filing).
11. Fla. Dep't of State, Div. of Corps., *Florida Limited Liability Company — Instructions for Articles of Organization*, dos.fl.gov/sunbiz/start-business/efile/fl-llc/instructions/ (confirming the "5 business days prior / 90 days after" effective-date rule; visited July 2026).
12. § 605.0201(3), Fla. Stat. (2025) (optional contents of the articles, including a statement that the LLC is manager-managed).
13. § 605.0407(1), Fla. Stat. (2025) (member-managed unless the operating agreement or articles expressly provide manager-management; "managing member" alone is not sufficient words of similar import).
14. § 605.04074, Fla. Stat. (2025) (agency and apparent authority; in a manager-managed LLC a member is not an agent solely by reason of being a member).
15. § 605.0302, Fla. Stat. (2025) (statement of authority; constructive notice, and recording for real-property transactions).
16. § 605.0102(45), Fla. Stat. (2025) (definition of "operating agreement," which may be oral, implied, in a record, or any combination); § 605.0106(5) (a sole member may have an operating agreement).
17. 26 U.S.C. § 6109 (identifying numbers); IRS, *Apply for an Employer Identification Number (EIN) Online*, irs.gov/ein (free EIN via Form SS-4 or the online tool).
18. Ch. 212, Fla. Stat. (2025) (sales and use tax); Fla. Dep't of Revenue, *Form DR-1, Florida Business Tax Application*, floridarevenue.com/taxes/registration (registration for sales/use and reemployment tax).
19. Ch. 443, Fla. Stat. (2025) (reemployment assistance); §§ 443.036(20), 443.1215, 443.1216, Fla. Stat. (2025) (definition of "employer" and coverage thresholds — generally \$1,500 in wages in a calendar quarter, or one worker in each of 20 different weeks).
20. § 409.2576, Fla. Stat. (2025); 42 U.S.C. § 653a (new-hire reporting; report new hires through servicesforemployers.floridarevenue.com).
21. Ch. 205, Fla. Stat. (2025) (local business tax); §§ 205.033, 205.042 (county and municipal authority); § 205.053 (receipts due by September 30, delinquent October 1); § 205.055 (exemptions for certain veterans, their spouses, and low-income persons).
22. Ch. 455, Fla. Stat. (2025) (regulation of professions and occupations by DBPR); myfloridalicense.com; industry chapters include Ch. 489 (construction), Ch. 475 (real estate), Ch. 477 (cosmetology), and Ch. 509 (hotels and restaurants).

SOURCES & AUTHORITIES (CONTINUED)

Endnotes

1. § 865.09, Fla. Stat. (2025) (fictitious name registration; publication in a newspaper in the principal-office county; \$50 fee; renewal every five years; noncompliance bars an action in Florida courts until registration).
2. § 440.02(17), Fla. Stat. (2025) (definition of "employment"; non-construction coverage generally required at four or more employees; construction at one or more); § 440.10(1), Fla. Stat. (2025) (duty to secure coverage).
3. § 440.05, Fla. Stat. (2025) (officer/member exemptions; in construction, no more than three exemptions per business, each owner must hold at least 10%, a \$50 fee applies, and a compliance tutorial is required; non-construction exemptions are free and uncapped; certificates valid two years).
4. § 440.107(7), Fla. Stat. (2025) (penalties: 2× the avoided premium over the look-back period or \$1,000, whichever is greater; \$1,000/day for operating under a stop-work order); § 440.10(1)(f), Fla. Stat. (2025) (up to \$5,000 per employee for willful misclassification).
5. § 605.0212, Fla. Stat. (2025) (annual report due between January 1 and May 1; a company that fails to file may not maintain or defend an action in Florida courts).
6. § 607.193(2)(b), Fla. Stat. (2025) (\$400 non-waivable late fee for annual reports filed after May 1).
7. § 605.0714, Fla. Stat. (2025) (administrative dissolution for failure to file the annual report; in 2026 the third-Friday deadline is September 18 and dissolution takes effect September 25).
8. § 605.0715, Fla. Stat. (2025) (reinstatement after administrative dissolution; pay accrued fees plus the reinstatement fee; dissolved name protected for one year).
9. 31 U.S.C. § 5336 (Corporate Transparency Act); 31 C.F.R. § 1010.380 (implementing rule).
10. Beneficial Ownership Information Reporting Requirement Revision and Deadline Extension, 90 Fed. Reg. 13688 (Mar. 26, 2025) (FinCEN interim final rule exempting all U.S.-created entities and their beneficial owners from BOI reporting; only foreign reporting companies remain subject).

11. *Nat'l Small Bus. United v. Yellen*, No. 5:22-cv-1448 (N.D. Ala.), *rev'd*, 11th Cir. Dec. 16, 2025 (upholding the CTA as a constitutional exercise of the commerce power; the underlying statute remains valid and the interim exemption is administratively reversible — check [fincen.gov/boi](https://www.fincen.gov/boi) before formation).
12. 31 C.F.R. § 1010.230 (Customer Due Diligence Rule; banks continue to collect beneficial-ownership information at account opening — unaffected by the CTA developments above).
13. §§ 605.2101–605.2802, Fla. Stat. (2025), enacted by ch. 2024-265, Laws of Fla. (Florida protected series LLCs, effective January 1, 2025); §§ 605.2103, 605.2108 (a protected series is treated as a separate entity for liability-shield purposes if statutory formalities are met).
14. Fla. Dep't of State, Div. of Corps., *Start a Business* — efile.sunbiz.org (online filing of the articles of organization; visited July 2026).
15. § 605.0114, Fla. Stat. (2025) (change of registered agent or registered office by the LLC); § 605.0115 (resignation of registered agent); § 605.0116 (change of address by the agent).

A note on citations: statutes, rules, fees, and agency positions are periodically amended — several authorities cited here changed between 2023 and 2026 — so always confirm the current text of any statute, rule, or case, and the current fee or form, before relying on it.