WHO TO FILE:

- Every LLP who is registered under the Ministry of Corporate Affairs have to file the Annual Returns and Statement of Accounts for the Financial Year 20-21.

ANNUAL COMPLIANCES:

- Annual Return

Sr. No.	Particulars	Annual Return	Statement of Account & Solvency	Income Tax Return
1.	Form Type	Form 11	Form 8	
2.	Purpose	Summary of LLP Partnership ratio and the management of LLP	Preparation of Financial Statements to assess the profitability of the Business	LLP is a separate legal entity and hence need to file Income Tax Returns every year
3.	According to the Limited Liability Partnership Act, 2008	Within 60 days of closure of Financial Year i.e. 31.03.2021		
4.	**Due date**	**30.05.2021**	**30.12.2021**	**31.12.2021** - If Audit is NA **15.02.2022** - If Audit is Applicable
5.	Penalty	Rs. 100/day	Rs. 100/day	

6.	List of details/documents required	- LLP Agreement - LLP Form 3	- Financial Statements - Disclosures under MSME	
7.	Digital Signatures	- Two Designated Partners	- Two Designated Partners	

AUDIT REQUIREMENT:

Sr. No.	LLP Act, 2008	Income Tax Act, 1961
1.	Annual Turnover - exceeds Rs. 40 Lakhs	Annual Turnover - exceeds Rs. 100 Lakhs
2.	Contribution - exceeds Rs. 25 Lakhs	