US LLC closure checklist — Delaware & Wyoming, non-resident owner

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#	Done	Phase	Step	Applies to	Who	Form / document	Notes and official link
1	[ ]	1. Decide	Check whether the LLC is registered (foreign-qualified) in any other US state. Each registration has its own withdrawal/cancellation and charges.	DE + WY	Owner	Each state's Secretary of State withdrawal form	Delaware's own fee schedule lists 'Cancellation – foreign (plus annual taxes to cancel)' at $200 for a non-Delaware LLC registered there. Do other states first. Delaware Division of Corporations: source
2	[ ]	1. Decide	Read the dissolution clause in your operating agreement. It overrides the state default vote.	DE + WY	Owner / all members	Operating agreement	DE §18-801(a)(2)-(3): events in the LLC agreement, or (unless the agreement says otherwise) consent of members owning more than 2/3 of profits interest. WY §17-29-701(a)(i)-(ii): event in the operating agreement/articles, or consent of all the members. Delaware Code, Title 6, Ch. 18, Subchapter VIII (§§ 18-801 to 18-806, dissolution & winding up): source
3	[ ]	1. Decide	Sign a written consent to dissolve and name who winds up the LLC.	DE + WY	Owner / all members	Member written consent (unboxth DOCX template)	DE §18-803(a): unless the agreement says otherwise, a manager or the members (or a person approved by members owning >50% of profits) wind up. Keep the signed consent with the LLC records. Delaware Code, Title 6, Ch. 18, Subchapter VIII (§§ 18-801 to 18-806, dissolution & winding up): source
4	[ ]	2. Wind up	Stop new business. Collect receivables, cancel subscriptions, SaaS and marketplace accounts in the LLC's name; wait for final payouts.	DE + WY	Owner	—	DE §18-803(b): those winding up may settle and close the business, dispose of property and discharge liabilities. WY §17-29-702(b)(i): shall discharge debts, settle and close activities. Delaware Code, Title 6, Ch. 18, Subchapter VIII (§§ 18-801 to 18-806, dissolution & winding up): source
5	[ ]	2. Wind up	Pay, or make reasonable provision for, every known claim, pending action and claim likely to arise.	DE + WY	Owner	—	DE §18-804(b): includes claims likely to arise within 10 years after dissolution. WY §17-29-708(a): assets go to creditors (including members who are creditors) first. WY §17-29-703 lets you send optional known-claim notices with a deadline of at least 120 days. Delaware Code, Title 6, Ch. 18, Subchapter VIII (§§ 18-801 to 18-806, dissolution & winding up): source
6	[ ]	2. Wind up	If the LLC had US employees: final Form 941/944 (tick 'closed', enter final wage date), Form 940 (box d), W-2/W-3.	If employees	Owner / payroll provider	Form 941 or 944, Form 940, W-2, W-3	Attach a statement naming who keeps the payroll records and where (IRS Closing a business). IRS: source
7	[ ]	2. Wind up	If the LLC paid a contractor at least $600 for services in the closing year: Form 1099-NEC (+1096 for paper).	If US contractors	Owner	Form 1099-NEC, Form 1096	IRS Closing a business, step 4. Foreign contractors: see unboxth.xyz/us-company-setup/1099-nec-w-8ben-foreign-contractors/. IRS: source
8	[ ]	2. Wind up	Before any money leaves the LLC, ask your home-country adviser how the final distribution is taxed where you live.	CA / AU owners	Owner + local adviser	—	Canada treats a US LLC as a corporation; Australia may treat it as a partnership (foreign hybrid) or a company. See the Canada and Australia rows below. CRA: source
9	[ ]	3. State taxes	Delaware: call the Franchise Tax Section for the payoff and pay all annual tax through the cancellation's effective date, including the FULL tax for the year it takes effect.	DE	Owner	Delaware LLC annual tax payment (online)	$400 per year, no proration; assessed if the LLC is active any time Jan 1–Dec 31. Late: $200 penalty + 1.5%/month. §18-1107(c): full tax for the year the certificate becomes effective is due before filing. Division phone (302) 739-3073. Delaware Division of Corporations: source
10	[ ]	3. State taxes	Wyoming: confirm the LLC is active and in good standing; pay any annual report license tax already due.	WY	Owner	Wyoming annual report (if due)	Form checklist: 'The business entity is active and in good standing with this office.' W.S. 17-29-209: report and license tax due the first day of the anniversary month; $60 or $.0002 of Wyoming assets, whichever is greater. Wyoming Secretary of State: source

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11	[ ]	4. Distribute	Make the final distribution from the LLC's own bank account, only after creditors are covered. Record date and amount.	DE + WY	Owner	Bank transfer record	Order: DE §18-804(a), WY §17-29-708. Form 5472 Part V covers amounts paid or received in connection with formation, dissolution, contributions and distributions — keep this record for the final 5472. IRS: source
12	[ ]	5. State filing	Delaware: file the Certificate of Cancellation (name exactly as on record + date the Certificate of Formation was filed; signed by an authorized person).	DE	Owner (authorized person) or registered agent	Certificate of Cancellation of a Limited Liability Company	Fee $220 (+$50 per registered series). Certified copy $50. Expedite: 24-hour $100, same-day $200, 2-hour $500, 1-hour $1,000. Online via the Document Filing service, or mail with a cover letter; checks payable to 'Delaware Secretary of State'. Delaware Division of Corporations: source
13	[ ]	5. State filing	Wyoming: file Limited Liability Company Articles of Dissolution, by mail with payment.	WY	Person authorized by the company	LLC-ArticlesDissolution	Fee $60 (check or money order payable to Wyoming Secretary of State). Mail to Herschler Building East, Suite 101, 122 W 25th Street, Cheyenne, WY 82002-0020. Not accepted by email. Email address required on the form. Up to 15 business days. You certify winding up is complete, so sign last. Wyoming Secretary of State: source
14	[ ]	5. State filing	Save the stamped 'Filed' copy (DE) or filed record (WY). Banks and the IRS letter may need it.	DE + WY	Owner	Filed certificate / articles	— Delaware Division of Corporations: source
15	[ ]	6. IRS	Single-member foreign-owned LLC: file the final pro forma Form 1120 with Form 5472 if the closing year had any reportable transaction (dissolution distributions are Part V items).	SMLLC, non-US owner	Owner / preparer	Pro forma Form 1120 + Form 5472 (+ Part V statement)	Write 'Foreign-owned U.S. DE' across the top of the 1120; complete only name, address, items B and E. Fax 855-887-7737 (300 DPI+) or mail: IRS, 1973 Rulon White Blvd, M/S 6112, Attn: PIN Unit, Ogden, UT 84201. Cannot be e-filed. IRS: source
16	[ ]	6. IRS	Tick 'Final return' in item E of the pro forma 1120.	SMLLC, non-US owner	Owner / preparer	Form 1120, item E	Form 1120 instructions: check 'Final return' if it is the final return and the entity will no longer exist. The 5472 instructions do not say this in terms for a DE — our reading. IRS: source
17	[ ]	6. IRS	Diary the conservative due date: 15th day of the 4th month after the dissolution date, or the normal due date if earlier.	SMLLC, non-US owner	Owner / preparer	—	i1120: a dissolved corporation generally files by the 15th day of the 4th month after it dissolved. IRS does not say how this applies to a foreign-owned DE; treat it as a precaution. Extension: Form 7004 by the regular due date. IRS: source
18	[ ]	6. IRS	File any missing earlier-year Forms 5472 first.	SMLLC, non-US owner	Owner / preparer	Form 5472 (prior years)	$25,000 penalty per failure to file; another $25,000 per related party per 30 days once the failure runs 90+ days after IRS notice. IRS won't close the account until all returns are filed. IRS: source
19	[ ]	6. IRS	Multi-member LLC (partnership): final Form 1065 with 'final return' box and 'final K-1' boxes ticked.	Multi-member LLC	Owner / preparer	Form 1065, Schedule K-1	Not covered in depth here; use a preparer. IRS: source
20	[ ]	6. IRS	After the final return: mail a letter to close the IRS business account (the EIN itself is permanent).	DE + WY	Owner	Letter: legal name, EIN, address, reason + copy of EIN assignment notice	Addresses differ by page: 'Closing a business' says IRS, Cincinnati, OH 45999; 'If you no longer need your EIN' says IRS, MS 6055, Kansas City, MO 64108 or IRS, MS 6273, Ogden, UT 84201. Re-check both pages on the day; keep proof of mailing. IRS: source
21	[ ]	7. Accounts	Close the bank and payment-processor accounts after the last payments clear. Keep final statements.	DE + WY	Owner	Bank closure confirmation	Pay state fees from the LLC account before you close it. IRS: source
22	[ ]	7. Accounts	Keep the registered agent until the state filing is effective, then end the service.	DE + WY	Owner	Agent cancellation	Resigning the agent is not a voluntary closing; it can trigger a different cancellation with tax still owed. Delaware Code, Title 6, Ch. 18, Subchapter II (§ 18-203 cancellation, § 18-204 signing): source

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23	[ ]	7. Accounts	BOI: nothing to file for a US-formed LLC.	DE + WY	—	—	FinCEN final rule (effective Aug 14, 2026): US companies are exempt from BOI reporting. See unboxth.xyz/us-company-setup/boi-reporting-ended-us-companies/. FinCEN: source
24	[ ]	7. Accounts	Keep records: dissolution consent, filed certificate, final returns + fax/mail proof, EIN letter, bank statements.	DE + WY	Owner	Records file	IRS: keep property records until the period of limitations expires for the year of disposal; employment tax records at least 4 years. IRS: source
25	[ ]	8. Canada	File the final-year T1134 if the LLC was your foreign affiliate at any time in the year. If it was dormant, you still file the Summary (Part I, section 3 D) but no Supplement.	CA owners	Owner / Canadian preparer	Form T1134 Summary + Supplement	Due 10 months after your tax year end. Supplement Part II B(i) asks whether the corporation ceased to be a foreign affiliate for the disposition of shares in the year. Dormant (no Supplement, Summary still filed): cost < CAN$100,000 AND affiliate gross receipts (incl. disposition proceeds) < CAN$100,000 AND assets never > CAN$1,000,000. See unboxth.xyz/us-company-setup/t1134-us-llc-canadian-owner/. CRA: source
26	[ ]	8. Canada	Report the wind-up proceeds on your Canadian return with your adviser: CRA treats the US LLC as a corporation, not as a pass-through.	CA owners	Owner / Canadian preparer	T1 return	CRA's T2 Schedule 97 describes an LLC as 'a corporation registered under the laws of a state of the United States'. How the final distribution splits between dividend and proceeds is fact-specific. CRA: source
27	[ ]	8. Australia	Work out whether the LLC was a 'foreign hybrid company' under Division 830 ITAA 1997 (US-disregarded or partnership LLC that is your CFC).	AU owners	Owner / Australian tax agent	Tax return (individual or company)	ATO ID 2010/77: a single-member US LLC can be a foreign hybrid and is then treated as a partnership. ATO: a member is treated as having an interest in each asset, so gains/losses on those assets are the member's. ATO ID 2010/77: source
28	[ ]	8. Australia	If it was NOT a foreign hybrid, it is a company for Australian tax: wind-up distributions may be deemed dividends (s47 ITAA 1936) or trigger CGT on your interest.	AU owners	Owner / Australian tax agent	Tax return	ATO 'Winding up a company' page describes s47 deemed dividends and shareholder-level CGT on final distributions/deregistration (written for Australian companies; confirm treatment of a US entity with your agent). ATO: source

Official sources

Delaware Division of Corporations — Certificate of Cancellation of a Limited Liability Company (form, rev. 08/2023)
https://corpfiles.delaware.gov/LLC_Forms/Cancellation%20-%20LLC%20-%20domestic.pdf

Delaware Division of Corporations — Fee Schedule (revised August 1, 2026)
https://corpfiles.delaware.gov/Fee_Schedule/AugustFee2026.pdf

Delaware Division of Corporations — LLC/LP/GP Franchise Tax Instructions
https://corp.delaware.gov/alt-entitytaxinstructions/

Delaware Division of Corporations — Document Filing and Certificate Request Service
https://corp.delaware.gov/document-upload-service-information/

Delaware Code, Title 6, Ch. 18, Subchapter VIII (§§ 18-801 to 18-806, dissolution & winding up)
https://delcode.delaware.gov/title6/c018/sc08/index.html

Delaware Code, Title 6, Ch. 18, Subchapter II (§ 18-203 cancellation, § 18-204 signing)
https://delcode.delaware.gov/title6/c018/sc02/index.html

Delaware Code, Title 6, Ch. 18, Subchapter XI (§ 18-1107 annual tax)
https://delcode.delaware.gov/title6/c018/sc11/index.html

Wyoming Secretary of State — Limited Liability Company Articles of Dissolution (LLC-ArticlesDissolution, rev. June 2021)
https://sos.wyo.gov/forms/business/llc/llc-articlesdissolution.pdf

Wyoming Secretary of State — Business Division Filing Fee Schedule (effective July 1, 2026)
https://sos.wyo.gov/business/docs/businessfees.pdf

Wyoming Statutes Title 17 (W.S. 17-29-209, 17-29-701 to 17-29-708)
https://wyoleg.gov/statutes/compress/title17.pdf

IRS — Closing a business (last reviewed 21-Jul-2026)
https://www.irs.gov/businesses/small-businesses-self-employed/closing-a-business

IRS — If you no longer need your EIN (last reviewed 05-Nov-2025)
https://www.irs.gov/businesses/small-businesses-self-employed/if-you-no-longer-need-your-ein

IRS — Instructions for Form 5472 (Rev. 12/2024)
https://www.irs.gov/instructions/i5472

IRS — Instructions for Form 1120 (due dates; Item E final return)
https://www.irs.gov/instructions/i1120

FinCEN — Beneficial Ownership Information Reporting (alert updated Aug 11, 2026)
https://www.fincen.gov/boi

CRA — Form T1134 (2021 and later taxation years), including instructions
https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/t1134/t1134-21e.pdf

CRA — T2 Schedule 97 (describes a US LLC as 'a corporation registered under the laws of a state')
https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/t2sch97/t2sch97-06e.pdf

ATO ID 2010/77 — Foreign hybrid company: US limited liability company
https://www.ato.gov.au/law/view/document?docid=AID%2FAID201077%2F00001

ATO — Investments in foreign hybrids (CGT guide)
https://www.ato.gov.au/forms-and-instructions/capital-gains-tax-guide-2021/whats-new/investments-in-shares-and-units/investments-in-foreign-hybrids

ATO — Winding up a company (deemed dividends s47 ITAA 1936; CGT at shareholder level)
https://www.ato.gov.au/businesses-and-organisations/starting-registering-or-closing-a-business/changing-selling-or-closing-your-business/winding-up-a-company