



International Seller

US Entity Options & Checklist

As an international seller, there are two entity options from which to choose from. There are various pros and cons with each. We do not offer legal advice, nor do we serve as a registered agent, to file for a business entity.

Limited Liability Company (LLC)

As a Limited Liability Company, you will receive a 1099k from Amazon for your gross revenue for the calendar year. You will also incur business expenses (deductions) during the year. Your net income is reported on form 1040, using your ITIN as the reporting identification number. You will individually pay taxes at the applicable individual tax rate. How this income/tax is reported in your country of residence is based upon the tax treaty between the US and that country.

- Obtain an ITIN. **Or, we can do this for you when we file your first tax return – there is an additional fee.** [IRS Reference](#)
- Register your Single Member LLC in the desired state. [Delaware is a common choice](#)
- Obtain an Employer Identification Number (EIN). [IRS Reference.](#)
- Open a US Bank Account. You will use your EIN to open your US Bank Account. If this is not possible, in the interim, select a third party payment management system, such as [Payoneer](#). Indicate that your primary currency is US dollars.
- Begin/Edit your Amazon Seller Central Account, using your registered business name. You will use your [ITIN](#) to open your Amazon Seller Central account, as well as your recently opened bank account.

C Corporation

As a C Corporation, you will receive a 1099k from Amazon for your gross revenue for the calendar year. You will also incur business expenses (deductions) during the year. The resulting net income is reported on form 1120 to the IRS, using your EIN as the reporting identification number. Your US Entity will pay taxes at the applicable corporate tax rate. You will pay yourself with a salary* and/or dividends from the C Corporation. The tax treaty between the US and your country of residence will determine how that salary and/or dividend distribution is taxed in your country of residence.

*If you pay yourself a salary, you will also need an ITIN, and will file an individual 1040 tax return.

- Register your C Corporation in the desired state. [Delaware is a common choice](#)
- Obtain an Employer Identification Number (EIN). [IRS Reference.](#)
- Open a US Bank Account. If this is not possible, in the interim, select a third party payment management system, such as [Payoneer](#). Indicate that your primary currency is US dollars.
- Begin/Edit your Amazon Seller Central Account, using your registered business name, recently obtained EIN, and your bank account.