

Over two years ago I formed Terrible Posture Games and in March of 2014 I launched my rst project as an indie devel- oper, a bullet-hell, rogue-lite, rst-person-shooter called Tower of Guns. It was well received, being called "absolutely endearing" by Rock, Paper, Shotgun, and a "surprisingly addic ve... beau ful marriage of two genres" by Destructoid.

It recieved a 77% with Metacritic, was featured by a bunch of popular Youtubers and twitch

streamers, was part of a major Humble Indie Bundle, and was eventually was ported to Mac, Linux, and consoles.

Looking at it objec vely, Tower of Guns was a small project, but s II took two years to build. More precisely, it took 3850 hours to get the game to launch (I track my me pre y obsessively). I'd spent years in triple-A as an artist and a tech artist, and while I had a good grasp of the tools and technology I was not nearly as equipped as I should have been in order to build a full game, let alone

start a company. A er all, "making a game" is only a single component of actually making a game. A great deal of me needs to be spent on business development and promotional tasks. Given that the tools are increasingly becoming democratized, many a Vertex reader might find themselves tempted by the indie road so consider this a brief primer on a handful of things you might not have considered, intrepid future-indie-developer!

Are you incorporated?

Starting a company is more than just ge ng together with a few friends and jamming on a game idea. Before you ever try and sell the game, it's wise to incorporate. Terrible Posture Games started its life as a sole-proprietorship, which is about the simplest form of "o cial" you can get, but really is only good for ge ng a P.O. Box and sounding professional in front of relatives.

In order to properly handle taxes and to have some liability assurances, an LLC

(which is what Terri- ble Posture Games is now) or an S-Corp is what you'll need depending on the circumstances. In fact some partners and publishers, like Steam/Valve along with the major console manufacturers, actually require incorpora on. They simply don't want to work with "individuals."

The paperwork for ling for an LLC isn't terribly complex for a single-person company like Terrible Posture
Games, but things get increasingly complicated depending on the country, state and the number of people involved. Preparing Ar cles of Organiza on, handling state fees, terms of employment and termina on, ownership details... a good lawyer or tax consultant's experience in those ma ers can save you endless headaches later.

