

CALIFORNIA SECRETARY OF STATE CONVERSION INFORMATION

(California Corporations Code commencing with Sections [1150](#), [15677.1](#), [16901](#) and [17540.1](#))

Effective January 1, 2003, a California stock corporation (Domestic Corp) can be converted to a domestic Limited Liability Company (LLC), Limited Partnership (LP) or General Partnership (GP); and a domestic LLC, LP or GP and a foreign entity can be converted into a Domestic Corp. (California Corporations Code commencing with Sections 1150, 15677.1, 16901 and 17540.1)

- There is no Preclear/Expedite/Wait For/Rush Letter service available for these conversions.
- A California corporation cannot convert to a foreign entity.

The following table identifies the correct document or form to be used and the fee required based on the specific type of conversion.

Document/Form	Converting Entity	Converted Entity	Filing Fee
Articles of Incorporation containing a statement of conversion	Domestic LLC, LP, GP; or Foreign Corp, LLC, LP, GP, or Other Business Entity	Domestic Corp	\$250
Limited Liability Company Articles of Organization – Conversion (Form LLC – 1A)	Domestic Corp, LP, GP; or Foreign Corp, LLC, LP, GP, or Other Business Entity	Domestic LLC	\$250 if Domestic Corp involved; \$70 for all others
Certificate of Limited Partnership – Conversion (Form LP – 1A)	Domestic Corp, LLC, GP; or Foreign Corp, LLC, LP, GP, or Other Business Entity	Domestic LP	\$250 if Domestic Corp involved; \$70 for all others
General Partnership Statement of Partnership Authority – Conversion (Form GP – 1A)	Domestic Corp, LLC, LP; or Foreign Corp, LLC, LP, or Other Business Entity	Registered GP	\$250 if Domestic Corp involved; \$70 for all others
Certificate of Conversion (Form CONV – 1A) (formerly Form ALL ENTITY-1A)	Domestic Corp, LLC, LP; or Foreign Corp, LLC, LP, or Other Business Entity	Non-registered GP	\$250 if Domestic Corp involved; \$30 for all others
	Domestic LLC, LP, or Registered Domestic GP	Foreign Entity	\$30

The following table clarifies the signature requirements for specific types of conversion filings.

Converting Entity	Signatories
Corp	Executed and acknowledged by the chairman of the board, the president or any vice president AND the secretary, the chief financial officer, the treasurer or any assistant secretary or assistant treasurer. (California Corporations Code §1155(b) .)
LLC	Executed and acknowledged by all the managers, unless a lesser number is provided in the articles of organization or the operating agreement. (California Corporations Code §17540.6(b) .)
LP	Executed and acknowledged by all general partners, unless a lesser number is provided in the certificate of limited partnership. (California Corporations Code §15677.6(b) .)
GP	Executed by at least two partners. (California Corporations Code §16105(c) .)
Foreign Entities	According to the laws of the foreign jurisdiction.



KEVIN SHELLEY
Secretary of State

1500 11th Street, 3rd Floor
Sacramento, CA 95814

Business Entities
(916) 657-5448

ATTENTION: LIMITED LIABILITY COMPANY FILERS

Tax Information

Pursuant to California Revenue and Taxation Code section **17941**, every Limited Liability Company (LLC) that is doing business in California or that has Articles of Organization accepted or a Certificate of Registration issued by the Secretary of State's office (pursuant to California Corporations Code section **17050** or **17451**) AND is not taxed as a corporation, is subject to the annual LLC minimum tax of \$800 (as well as the appropriate fee pursuant to Revenue and Taxation Code section **17942**). The tax is paid to the California Franchise Tax Board; is due for the taxable year of organization/registration and must be paid for each taxable year, or part there of, until a Certificate of Cancellation of Registration or Certificate of Cancellation of Articles of Organization (pursuant to Corporations Code section **17356** or **17455**) is filed with the Secretary of State's office. For further information regarding the payment of this tax, please contact the Franchise Tax Board at:

From within the United States (toll free)(800) 852-5711
From outside the United States (not toll free).....(916) 845-6500
Automated Toll Free Phone Service.....(800) 338-0505

Professional Services

Pursuant to California Corporations Code section **17375**, a domestic or foreign limited liability company may not render professional services, as defined in Corporations Code sections **13401(a)** and **13401.3**. Professional services are defined as:

Any type of professional services that may be lawfully rendered only pursuant to a license, certification, or registration authorized by the Business and Professions Code, the Chiropractic Act, the Osteopathic Act or the Yacht and Ship Brokers Act.

If your business is required to be licensed, registered or certified, it is recommended that you contact the appropriate licensing authority before filing with the Secretary of State's office in order to determine whether your services are considered professional.

INSTRUCTIONS FOR COMPLETING FORM LLC-1A

For easier completion, this form is available in a “fillable” version online at the Secretary of State’s website at <http://www.ss.ca.gov/business/business.htm>. The form can be filled in on your computer, printed and mailed to the Secretary of State, Document Filing Support Unit, 1500 11th Street, 3rd Floor, Sacramento, CA 95814 or can be delivered in person to the Sacramento office. If you are not completing this form online, please type or legibly print in black or blue ink.

Statutory provisions for conversion purposes are found beginning in California Corporation Code sections [1150](#), [15677.1](#), [16901](#) and [17540.1](#). All statutory references are to the California Corporations Code, unless otherwise stated.

This form may be used for the following conversions: Any domestic or foreign corporation, domestic or foreign general partnership, domestic or foreign limited partnership, foreign limited liability company, or foreign other business entity converting into a domestic limited liability company.

The conversion may be effected ONLY if: 1) the state laws of the converting entity and converted entity expressly permit the formation of that converted entity pursuant to a conversion; and 2) the conversion complies with all other applicable domestic and foreign laws.

FILING FEES: If a domestic corporation is the converting entity, the filing fee is \$250. For all other conversions, the filing fee is \$70. Make check(s) payable to the Secretary of State. The Secretary of State will certify two copies of the filed document without charge, provided that the copies are submitted to the Secretary of State with the original to be filed.

Complete the Limited Liability Company Articles of Organization – Conversion (Form LLC-1A) as follows:

- Item 1.** Enter the exact name of the limited liability company (the “converted entity”). The name must end with the words “Limited Liability Company,” “Ltd. Liability Co.,” or the abbreviations “LLC” or “L.L.C.” (Section [17052](#).)
- Item 2.** Execution of this document confirms the following statement which has been preprinted on the form and may not be altered: “The purpose of the limited liability company is to engage in any lawful act or activity for which a limited liability company may be organized under the Beverly-Killea Limited Liability Company Act.” Provisions limiting or restricting the business of the limited liability company may be included as an attachment.
- Item 3.** Check the appropriate provision indicating whether the limited liability company is to be managed by one manager, more than one manager, or all the limited liability company member(s). (Section [17051\(a\)\(5\)](#).)
- Item 4.** Briefly describe the type of business that constitutes the principal business activity of the limited liability company. Note restrictions in the rendering of professional services by Limited Liability Companies. Professional services are defined as any type of professional services that may be lawfully rendered only pursuant to a license, certification, or registration authorized by the Business and Professions Code, the Chiropractic Act or the Osteopathic Act (Section [13401\(a\)](#)); or authorized by the Yacht and Ship Brokers Act (Section [13401.3](#)). (For informational purposes only.)
- Item 5.** If the converting entity is a domestic limited partnership, state the mailing address, including the zip code, of the chief executive office of the limited liability company. (Section [15677.6\(b\)\(4\)](#).) DO NOT abbreviate the name of the city.
- Item 6.** Enter the name of the agent for service of process in **California**. The person named as agent must be a resident of California or a corporation that has filed a certificate pursuant to Corporations Code section [1505](#). If an individual is designated as agent, proceed to Item 7. If a corporation is designated as agent, proceed to Item 8 (do not complete Item 7).
- Item 7.** If an individual is designated as agent for service of process, enter the agent’s business or residential address in **California**. DO NOT enter “in care of” (c/o) or abbreviate the name of the city. If a corporation is designated as agent for service of process, please do not enter an address.
- Item 8.** Enter the exact name of the converting entity.
- Item 9.** Enter the form of the converting entity (i.e., limited partnership, corporation, etc.)
- Item 10.** Enter the jurisdiction in which the converting entity was formed or organized.
- Item 11.** Enter the file number issued to the converting entity by the California Secretary of State, if any.
- Item 12.** Execution of this document confirms the following statement which has been preprinted on the form and may not be altered: “The principal terms of the plan of conversion were approved by a vote of the number of interests or shares of each class that equaled or exceeded the vote required.” If a vote was required pursuant to the applicable law, specify the number of outstanding interests of each class entitled to vote on the conversion and the percentage vote required for each class. Attach additional pages, if necessary.
- Item 13.** Attach any other information to be included in the Articles of Organization of the converted entity, provided that the information is not inconsistent with law. Also, attach additional conversion information required by the laws of the state of the converting entity, if any. If additional information is attached, indicate the total number of additional pages attached. The attached pages are incorporated by reference. All attachments should be 8 ½” x 11”, one-sided and legible.
- Item 14.** The certificate shall be executed and acknowledged with the original signatures as required by the applicable statutes. If the converting entity is: a domestic corporation, please refer to section [1155\(b\)](#); a limited partnership, see section [15677.6\(b\)](#); a domestic general partnership, the limited liability company must file the certificate, see sections [16906](#) and [17056](#); or a foreign other business entity, see the laws of the foreign jurisdiction.