



Notice of Change to Limited Partnerships Uniform Limited Partnership Act of 2008 (Revised December 30, 2009) Effective January 1, 2010

Effective January 1, 2010, all California limited partnerships (LP), including LPs formed prior to January 1, 2008, will be subject to the Uniform Limited Partnership Act of 2008 (the 2008 LP Act¹) [commencing with California Corporations Code section 15900](#).

The primary changes under the 2008 LP Act are described below. Note: The following changes have been in effect since January 1, 2008 for: (1) California LPs that were formed on or after January 1, 2008; (2) California LPs that were formed prior to January 1, 2008 and have elected to be governed by the 2008 LP Act; and (3) all registered foreign (out-of-state or out-of-country) LPs, regardless of when the foreign LPs registered in California. Effective January 1, 2010, the 2008 LP Act will be applicable to all LPs in California. (California Corporations Code sections [15912.04](#) and [15912.06](#).) The changes described below relate to: (1) LP Naming Requirements; (2) LP Name Reservations; (3) LP Filing Requirements; and (4) New & Revised LP Forms:

1. LP Naming Requirements

- A proposed LP name must be distinguishable in the records of the California Secretary of State from the name of an existing LP or an LP name that has been reserved to another party. (California Corporations Code section [15901.08](#).)
- The name of a foreign LP that is a foreign limited liability limited partnership must contain the phrase "limited liability limited partnership," or the abbreviation "LLLP" or "L.L.L.P." and may not contain the abbreviation "LP" or "L.P." (California Corporations Code section [15901.08](#).)
- The registration of a foreign LP under an assumed name is only permitted if the actual name of the foreign LP does not comply with the requirements of California Corporations Code section [15901.08](#).

2. LP Name Reservations

- All LP names are reserved pursuant to California Corporations Code section [15901.09](#).
- A request to reserve a proposed LP name must be submitted in writing, must state the name to be reserved and must identify the paragraph of California Corporations Code section [15901.09\(a\)](#) that applies to that request. **Note:** As of January 1, 2008, a request to reserve a proposed LP name no longer could be made by telephone using a prepaid account.
- A person that has reserved an LP name may transfer the reserved name to another person by submitting a notice of transfer that states the reserved name, the name and address of the person to which the reservation is to be transferred, and the paragraph of California Corporations Code section [15901.09\(a\)](#) which applies to the other person.

¹ The [Statutes of 2006, chapter 495 \(AB 339 Harman\)](#) established the 2008 LP Act, providing the organization/registration and governing provisions for California and registered foreign (out-of-state or out-of-country) LPs.

3. LP Filing Requirements

- California LPs
 - A Certificate of Limited Partnership (Form LP-1) or Certificate of Limited Partnership - Conversion (Form LP-1A) requires the LP to include the “designated office address in California” instead of a “principal executive office address”. The designated office address in California may, but need not be, the place of business of the LP. (California Corporations Code sections [15901.14](#) and [15902.01](#).)
 - The option to include in the Form LP-1 or Form LP-1A a provision identifying the number of general partners’ signatures required to file LP documents with the California Secretary of State has been eliminated. Note: If the LP wishes to include a provision for less than all of the general partners to sign merger or conversion documents, the provision must be provided in an attachment to the Form LP-1 or Form LP-1A.
 - The signatory requirements for filing a Certificate of Amendment (Form LP-2) or Restated Certificate of Limited Partnership (Form LP-10) is changed from all general partners (or lesser number as provided in the Certificate of Limited Partnership) to at least one general partner. Form LP-2 and Form LP-10 also must be signed by each person designated in the amendment or restatement as a new general partner and by each person dissociated by the amendment or restatement unless the dissociated person previously has filed a Certificate of Dissociation (Form LP-101) with the California Secretary of State. (California Corporations Code section [15902.04](#).)
 - If a person has been appointed to wind up the affairs of a dissolved LP, that person is required to file a Certificate of Amendment (Form LP-2) that includes: (1) the name and address of the appointed person, (2) a statement that the LP is dissolved and (3) a statement that the LP has no general partners. (California Corporations Code section [15908.03](#).)
 - The requirement to file a Certificate of Dissolution (Form LP-3) is eliminated. However, the dissolved LP may, but need not, file a Certificate of Amendment (Form LP-2) to amend its Certificate of Limited Partnership to state that the LP is dissolved. (California Corporations Code section [15908.03](#).) Note: To terminate (cancel) the LP, the LP must file a Certificate of Cancellation (Form LP-4/7).
 - Since the Certificate of Dissolution filing is eliminated, the option to file a Certificate of Continuation (Form LP-8) on behalf of a dissolved LP is eliminated.
 - The Certificate of Cancellation (Form LP-4/7) is required to include the date the initial Certificate of Limited Partnership (Form LP-1 or Form LP-1A) was filed with the California Secretary of State. (California Corporations Code section [15902.03](#).)
- Foreign LPs
 - A Certificate of Good Standing (or similar document) from an authorized public official of the foreign jurisdiction is required to accompany the Application for Registration of a Foreign Limited Partnership (Form LP-5). (California Corporations Code section [15909.02](#).)
 - If a foreign LP is a foreign limited liability limited partnership, the Application for Registration of a Foreign Limited Partnership (Form LP-5) is required to include a statement that identifies the foreign LP as a foreign limited liability limited partnership. (California Corporations Code section [15909.02](#).)

4. New & Revised LP Forms

- Four new filings were established under the 2008 LP Act. The fee for filing each of the following forms is \$30.00:
 - The Certificate of Revival (Form LP-7) allows a California LP that was cancelled on or after January 1, 2008 under the 2008 LP Act to be revived to active status. Form LP-7 must be accompanied by written confirmation from the California Franchise Tax Board (FTB) that confirms all taxes, penalties and interest have been paid to the FTB. (California Corporations Code section [15902.09](#).) For information regarding the required letter, refer to the FTB's website at www.ftb.ca.gov or call the FTB at (916) 845-7165.

Note: On or after January 1, 2010, written confirmation from the FTB also must confirm that all required tax returns have been filed by the LP, including returns for each year between the cancellation and the revival of the LP. (Statutes of 2009, chapter 544 (AB 1546 Calderon, Beall, Coto, Ma, Portantino and Saldana).) A copy of Assembly Bill 1546 can be accessed from the State of California Legislative Counsel's website at www.leginfo.ca.gov/bilinfo.html.
 - The Certificate of Correction (Form LP-11) may be filed if a previously filed California or foreign LP document contained any false or erroneous information or was defectively signed. (California Corporations Code section [15902.07](#).)
 - The Certificate of Dissociation (Form LP-101) may be filed by a general partner who has dissociated from an LP. (California Corporations Code section [15906.05](#).)
 - The Certificate of Withdrawal (Form LP-102) may be filed by a limited partner who has withdrawn from an LP. (California Corporations Code section [15903.06](#).)
- Future File Date Requests: There is no legal authority to request a future file date for an LP document submitted pursuant to the 2008 LP Act. Effective January 1, 2010, all LPs will be governed by the 2008 LP Act and future file date requests will not be permissible for these filings.
- The revised LP forms will be available January 1, 2010 on the California Secretary of State's website at www.sos.ca.gov/business/be/forms.htm.
- Effective January 1, 2010, prior versions of the LP forms revised or created on January 1, 2008, will remain acceptable for filing purposes only if legally compliant, but will no longer be available through the Secretary of State's office or website. Please note the following:

Forms Eliminated: The following forms will be eliminated and will not be accepted after December 31, 2009:

- Form LP-3 (Certificate of Dissolution)
- Form LP-8 (Certificate of Continuation)

Forms Replaced: The following forms will be changed to reflect substantive changes. Pre-January 1, 2010 forms will no longer be accepted and only the revised forms will be accepted:

- Form LP-2 (Amendment to Certificate of Limited Partnership)
- Form LP-4/7 (Certificate of Cancellation)
- Form LP-10 (Restated Certificate of Limited Partnership)
- Sample Articles of Incorporation with Statement of Conversion (conversion of a California LP into a California Stock Corporation).

Forms Continued to be Accepted: The following forms will be revised with only minor or formatting changes. After December 31, 2009, the Secretary of State will continue to accept filings on the pre-January 1, 2010 forms. Please note, however, that the instruction pages to some of these forms will be updated on January 1, 2010 to eliminate outdated statutory references. Form LP-7 also will be modified to reflect statutory changes relating to the content of Franchise Tax Board's written confirmation that must be attached to the form.

- Form LP-1A (Certificate of Limited Partnership)
- Form LLC-1A (Articles of Organization - Conversion)
- Form GP-1A (Statement of Partnership Authority - Conversion)
- Form CONV-1A (Certificate of Conversion)
- Form OBE MERGER-1 (Certificate of Merger)
- Form RA-100 (Resignation of Agent Upon Whom Process May be Served)
- Form LP-5 (Application for Registration)
- Form LP-6 (Amendment to Application for Registration)
- Form LP-7 (Certificate of Revival)
- Form LP-11 (Certificate of Correction)
- Form LP-101 (Certificate of Dissociation)
- Form LP-102 (Certificate of Withdrawal)
- Name Reservation Request Form

Questions concerning the revised filing requirements also can be addressed to the Document Filing Support Unit, P.O. Box 944225, Sacramento, CA 94244-2250, or by calling (916) 657-5448.

Filing tips and answers to the most frequently asked questions (FAQs) are available on the California Secretary of State's website at www.sos.ca.gov/business/be.