

CALIFORNIA SECRETARY OF STATE CONVERSION INFORMATION

A domestic (California) stock corporation (Corp) can convert into a California other business entity; a California limited liability company (LLC), limited partnership (LP) or general partnership (GP) can convert into a California or foreign other business entity; and a foreign business entity can convert into a California Corp, LLC, LP or registered GP if the conversion is permitted under the laws of the jurisdiction of the foreign business entity. (California Corporations Code commencing with Sections [1150](#), [15677.1](#), [15911.01](#), [16901](#) and [17540.1](#).) Note: A California Corp 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. Article samples are available for the following conversions: <ul style="list-style-type: none"> • Converting from a California LLC • Converting from a California LP • Converting from a California GP • Converting from a Foreign Entity 	California LLC, LP or GP; or Foreign Corp, LLC, LP, GP or Other Business Entity	California Corp	\$150
Limited Liability Company Articles of Organization – Conversion <ul style="list-style-type: none"> • Form LLC-1A 	California Corp, LP, GP; or Foreign Corp, LLC, LP, GP or Other Business Entity	California LLC	\$150 if California Corp involved; \$70 for all others
Certificate of Limited Partnership - Conversion <ul style="list-style-type: none"> • Form LP-1A 	California Corp, LLC, GP; or Foreign Corp, LLC, LP, GP or Other Business Entity	California LP	\$150 if California Corp involved; \$70 for all others
General Partnership Statement of Partnership Authority - Conversion <ul style="list-style-type: none"> • Form GP-1A 	California Corp, LLC, LP; or Foreign Corp, LLC, LP or Other Business Entity	Registered GP	\$150 if California Corp involved; \$70 for all others
Certificate of Conversion <ul style="list-style-type: none"> • Form CONV-1A 	California Corp, LLC, LP; or Foreign Corp, LLC, LP or Other Business Entity	Non-registered GP	\$150 if California Corp involved; \$30 for all others
	California LLC, LP, or Registered California GP	Foreign Entity	\$30

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

Converting Entity	Signatories
California 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 section 1155(b) .)
California 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 section 17540.6(b) .)
California LP	Executed and acknowledged by all general partners, unless a lesser number is provided in the certificate of limited partnership. (California Corporations Code section 15677.6(b) or 15911.06(b) .) Note: Signing a document on behalf of a converting LP that is subject to the Uniform Limited Partnership Act of 2008 constitutes an affirmation under penalty of perjury that the facts stated in the document are true. (California Corporations Code section 15902.08(b) .)
California GP	Executed by at least two partners. (California Corporations Code section 16105(c) .)
Foreign Entity	According to the laws of the foreign jurisdiction.



Secretary of State
Business Programs Division

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Business Entities
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LIMITED PARTNERSHIPS

California Tax Information

Registration of a limited partnership with the California Secretary of State will obligate a limited partnership to pay to the Franchise Tax Board an annual minimum tax of \$800.00. The tax is required to be paid for the taxable year of registration and each taxable year, or part thereof, until a Certificate of Cancellation is filed with the California Secretary of State. (California Revenue and Taxation Code section [17935](#).)

A limited partnership is not subject to the taxes imposed by Revenue and Taxation Code section 17935 if the limited partnership did no business in California during the taxable year and the taxable year was 15 days or less. (California Revenue and Taxation Code section [17936](#).)

For further information regarding franchise tax requirements, refer to the Franchise Tax Board's website at www.ftb.ca.gov or call 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 Service - From within the United States (toll free).....	(800) 338-0505
Automated Service - From outside the United States (not toll free)	(916) 845-6600

INSTRUCTIONS FOR COMPLETING THE CERTIFICATE OF LIMITED PARTNERSHIP - CONVERSION (FORM LP-1A)

For easier completion, this form is available on the Secretary of State's website at <http://www.sos.ca.gov/business/> and can be viewed, filled in and printed from your computer. The completed form along with the applicable fees can be mailed to Secretary of State, Document Filing Support Unit, 1500 11th Street, 3rd Floor, Sacramento, CA 95814 or 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. This form is filed only in the Sacramento office.

LEGAL AUTHORITY: Statutory provisions for conversion purposes are found in the California Corporations Code commencing with sections [1150](#), [15677.1](#), [15911.01](#), [16901](#) and [17540.1](#). All statutory references are to the California Corporations Code, unless otherwise stated. **Note:** If the converting entity is a domestic (California) limited partnership governed by the Uniform Limited Partnership Act of 2008 (Act of 2008), signing Form LP-1A constitutes an affirmation under penalty of perjury that the facts stated in the document are true. (Section [15902.08\(b\)](#).)

- Form LP-1A may be used for the following conversions: Any California or foreign corporation, California or foreign limited liability company, foreign limited partnership, California or foreign general partnership, or foreign other business entity converting into a California limited partnership.
- The conversion may be effected ONLY if: (1) the state laws of the converting entity and converted entity expressly permit the formation of the converted entity pursuant to a conversion; and (2) the conversion complies with all other applicable California and foreign laws.

ACT OF 2008: A California limited partnership is subject to the Act of 2008: (1) if it was formed on or after January 1, 2008; or (2) if it was formed prior to January 1, 2008, and has elected to be governed by the Act of 2008. Effective January 1, 2010, all California limited partnerships will be subject to the Act of 2008. The Act of 2008 can be found in the California Corporations Code commencing with Section [15900](#).

FEES: If a California corporation is the converting entity, the filing fee is \$150.00. For all other conversions, the filing fee is \$70.00. There is an additional \$15.00 special handling fee for processing a document delivered in person to the Sacramento office. The special handling fee must be remitted separately for each submittal and will be retained whether the document is filed or rejected. The preclearance and/or expedited filing of a document within a guaranteed time frame can be requested for an additional fee (in lieu of the special handling fee). Please refer to the Secretary of State's website at <http://www.sos.ca.gov/business/precexp.htm> for detailed information regarding preclearance and expedited filing services. The special handling fee or preclearance and expedited filing services are not applicable to documents submitted by mail. Check(s) should be made payable to the Secretary of State.

MINIMUM TAX REQUIREMENT: Filing this document shall obligate most limited partnerships to pay an annual minimum tax of \$800.00 to the Franchise Tax Board pursuant to California Revenue and Taxation Code section [17935](#).

Complete the Certificate of Limited Partnership - Conversion (Form LP-1A) as follows:

- Item 1.** Enter the name of the limited partnership (the "converted entity"). The name must end with the words "Limited Partnership," or the abbreviation "LP" or "L.P." and may not contain the words "bank," "insurance," "trust," "trustee," "incorporated," "inc.," "corporation," or "corp." (Sections [15902.01](#) and [15901.08](#).)
- Item 2.** Enter the name and address of each general partner. Please do not abbreviate the name of the city. (Section [15902.01](#).) The limited partnership must have one or more general partners. If there are more than two general partners, please attach additional pages. Note: If a general partner is a trust, both the name of the trust (including the date of the trust, if applicable) and the trustee should be listed. Example: Mary Todd, trustee of the Lincoln Family Trust U/T/A 5-1-94.
- Item 3.** Enter the address, including the zip code, of the initial designated office in California. Please do not abbreviate the name of the city. The "designated office" address may, but need not, be the place of the limited partnership's activity in California. (Sections [15902.01](#), [15901.02\(e\)](#) and [15901.14](#).)

- Item 4.** Enter the name of the initial agent for service of process in California. (Section 15902.01.) An agent is an individual, whether or not affiliated with the limited partnership, who resides in California or a corporation designated to accept service of process if the limited partnership is sued. The agent should agree to accept service of process on behalf of the limited partnership prior to designation. If a corporation is designated as agent, that corporation must have previously filed with the California Secretary of State, a certificate pursuant to California Corporations Code section 1505. Note: **A limited partnership cannot act as its own agent** and no California or foreign corporation may file pursuant to Section 1505 unless the corporation is currently authorized to engage in business in California and is in good standing on the records of the California Secretary of State.
- Item 5.** If an individual is designated as the initial agent for service of process, enter the agent's business or residential address in California. Please do not use "in care of" (c/o) or abbreviate the name of the city. Please do not enter an address if a corporation is designated as the agent for service of process. (Section 15902.01.)
- Item 6.** Enter the exact name of the converting entity.
- Item 7.** Enter the form of the converting entity (i.e., corporation, limited liability company, general partnership, etc.)
- Item 8.** Enter the jurisdiction (state or country) in which the converting entity was formed or organized.
- Item 9.** Enter the file number issued to the converting entity by the California Secretary of State, if any.
- Item 10.** This statement is required by statute and must not be altered. If a vote was required pursuant to the applicable law, specify the class and 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 11.** Attach any other information to be included in the Certificate of Limited Partnership of the converted entity (e.g., the number of general partners' signatures required for filing merger or conversion documents with the California Secretary of State, if less than all) 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.
- Item 12.** Form LP-1A must be signed as required by the applicable statutes, as follows:
- **If the converting entity is a California corporation:** Form LP-1A must be signed 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. (Section 1155(b).)
 - **If the converting entity is a California limited liability company:** Form LP-1A must be signed and acknowledged by all the managers, unless a lesser number is provided in the articles of organization or the operating agreement. (Section 17540.6(b).)
 - **If the converting entity is a California general partnership:** Form LP-1A must be signed under penalty of perjury by at least two partners. (Section 16105(c).)
 - **If the converting entity is a foreign other business entity,** Form LP-1A must be signed according to the laws of the foreign jurisdiction.

If additional signature space is necessary, the signatures may be made on an attachment to Form LP-1A.

Any attachments to Form LP-1A are incorporated by reference and made part of Form LP-1A. All attachments should be 8 ½" x 11", one-sided and legible.

