



Secretary of State
Business Programs Division

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

Business Entities
(916) 657-5448

LIMITED LIABILITY PARTNERSHIPS

California Tax Information

Registration of a limited liability partnership with the California Secretary of State will obligate a limited liability 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 Notice of Change of Status is filed with the California Secretary of State. (Rev. and Tax. Code § [17948](#).)

A registered limited liability partnership is not subject to the taxes imposed by Revenue and Taxation Code section 17948 if the limited liability partnership did no business in California during the taxable year and the taxable year was 15 days or less. (Rev. and Tax. Code § [17948.2](#).)

For further information, 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

INSTRUCTIONS FOR COMPLETING THE REGISTERED LIMITED LIABILITY PARTNERSHIP REGISTRATION (LLP-1)

This form is available on the Secretary of State's website at <http://www.sos.ca.gov/business/> and can be viewed and printed from your computer. The completed form along with the applicable fees can be mailed to Secretary of State, Document Filing Support Unit, P.O. Box 944228, Sacramento, CA 94244-2280 or delivered in person to the Sacramento office, 1500 11th Street, 3rd Floor, Sacramento, CA 95814. Please type or legibly print in black or blue ink. This form is filed only in the Sacramento office.

Statutory filing requirements are found in California Corporations Code sections 16953 and 16959. All statutory references are to the [California Corporations Code](#), unless otherwise stated.

FEES: The fee for filing Form LLP-1 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 by separate check 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.

COPIES: 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 document to be filed. Any additional copies submitted will be certified upon request and payment of the \$8.00 per copy certification fee.

ANNUAL MINIMUM TAX: Filing this document shall obligate most limited liability partnerships to pay an annual minimum tax of \$800.00 to the Franchise Tax Board pursuant to California Revenue and Taxation Code section [17948](#).

Complete Form LLP-1 as follows:

Item 1. Enter the name of the registered limited liability partnership or foreign limited liability partnership. The name of the limited liability partnership shall contain the words "Limited Liability Partnership," "Registered Limited Liability Partnership," or one of the abbreviations "L.L.P.," "LLP," "R.L.L.P.," or "RLLP" (Section 16952).

Item 2. Check if the registering limited liability partnership is Domestic (California) or Foreign (not in California). If it is a foreign limited liability partnership, attach an original certificate of good standing from an authorized public official of the jurisdiction under which the foreign limited liability partnership was formed. If issuance of such a certificate is not permissible in that jurisdiction, then attach a statement by the foreign limited liability partnership indicating such.

Item 3. Enter the jurisdiction of formation of the foreign limited liability partnership.

Item 4. Enter the complete address, including the zip code, of the principal office. Do not abbreviate the name of the city.

Item 5. Enter the name and address of agent for service of process in this state. The agent for service of process must be an individual residing in California or a corporation which has filed a certificate pursuant to California Corporations Code Section 1505. Check the appropriate provision.

Item 6. If an individual is designated as the agent for service of process, enter an address in California. Do not enter "in care of" (c/o) or abbreviate the name of the city. DO NOT enter an address if a corporation is designated as the agent for service of process.

Item 7. Check the appropriate provision indicating whether the limited liability partnership shall engage in the practice of architecture, the practice of public accountancy, the practice of law, or a related activity as provided in Section 16101(6)(A).

The inclusion of the practice of architecture as a professional limited liability partnership service permitted by Section 16101 commenced January 1, 1999 and shall extend only until January 1, 2012.

Item 8. Upon registering as a registered limited liability partnership or foreign limited liability partnership, and while transacting intrastate business, the limited liability partnership shall provide security for claims against it. Check the appropriate provision indicating whether the limited liability partnership is complying with the alternative security provisions. If the limited liability partnership is complying with such alternative security provisions, attach the Alternative Security Provision using form LLP-3 (Section 16956(c)).

If the limited liability partnership is not utilizing the Alternative Security Provisions, information regarding the security for claims against the limited liability partnership or foreign limited liability partnership is not required to be filed with the Secretary of State.

Item 9. Enter the future effective date of the Registered Limited Liability Partnership Registration (LLP-1), if any. If none is indicated, the Registration shall be effective upon filing with the California Secretary of State.

Item 10. The Registered Limited Liability Partnership Registration (LLP-1) may include other matters that the person filing the Registration determines to include. If other matters are to be included, attach one or more pages setting forth the other matters. Enter the number of pages attached, if any. All attachments should be 8½" x 11", one-sided and legible.

Item 11. The Registered Limited Liability Partnership Registration (LLP-1) must be executed with the original signatures of one or more partners authorized to execute a registration, if a domestic limited liability partnership, or by an authorized person if a foreign limited liability partnership.

Execution of this document confirms the following statement, which has been preprinted on this form and may not be altered. "BY FILING THIS REGISTERED LIMITED LIABILITY PARTNERSHIP REGISTRATION (LLP-1) WITH THE SECRETARY OF STATE, THE PARTNERSHIP NAMED ABOVE IS REGISTERING AS A DOMESTIC REGISTERED LIMITED LIABILITY PARTNERSHIP OR FOREIGN LIMITED LIABILITY PARTNERSHIP."

Item 12. Enter the name and address of the individual or firm to whom a copy of the filing is to be returned.



State of California Secretary of State

File # _____

REGISTERED LIMITED LIABILITY PARTNERSHIP REGISTRATION

**A \$70.00 filing fee must accompany this form.
IMPORTANT – Read instructions before completing this form.**

This Space For Filing Use Only

1. Name of the registered limited liability partnership or foreign limited liability partnership:
(End the name with the word "Registered Limited Liability Partnership" or "Limited Liability Partnership" or one of the abbreviations "L.L.P.", "LLP", "R.L.L.P.", or "RLLP.")

2. Domestic (California) **OR** Foreign (Not in California) 3. Jurisdiction

4. Address of the principal office: City State Zip Code

5. Name the agent for service of process in this state and check the appropriate provision below:
_____ which is
[] an individual residing in California. Proceed to item 6.
[] a corporation which has filed a certificate pursuant to California Corporations Code Section 1505. Proceed to item 7.

6. If an individual, California address of the agent for service of process:
Address _____
City _____ State **CA** Zip Code _____

7. Indicate the business in which the limited liability partnership shall engage: (check one)
 Practice of Architecture Practice of Public Accountancy
 Practice of Law Related: _____

8. Indicate whether the limited liability partnership is complying with the alternative security provisions (California Corporations Code 16956[c]): Yes. Attach Alternative Security Provision (LLP-3) No

9. Future Effective Date, if any Month Day Year

10. Other matters to be included in this registration may be set forth on separate attached pages and are made a part of this registration. Total number of pages attached, if any:

11. **Declaration:** By filing this Registered Limited Liability Partnership (LLP-1) with the Secretary of State, the partnership named above is registering as a domestic registered limited liability partnership or foreign limited liability partnership. **(DO NOT ALTER THIS STATEMENT)** Further, I declare that I am the person who executed this instrument, which execution is my act and deed.

Signature of Authorized Partner/Person

Type or Print Name of Authorized Partner/Person Date

12. RETURN TO:

NAME []
FIRM
ADDRESS
CITY/STATE
ZIP CODE []