



**Secretary of State
Business Programs Division**

Business Entities, 1500 11th Street, Sacramento, CA 95814

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 California 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 California Franchise Tax Board's website at <https://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)

Where to File: For easier completion, this form is available on the Secretary of State's website at www.sos.ca.gov/business-programs/business-entities/forms 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, Business Entities, P.O. Box 944225, 94244-2250 or delivered in person (drop off) at the Sacramento office, 1500 11th Street, 3rd Floor, Sacramento, CA 95814. 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](#), [3300](#), [15911.01](#), [16901](#) and [17710.01](#). All statutory references are to the California Corporations Code, unless otherwise stated. **Note:** If the converting entity is a domestic (California) limited partnership, 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 laws of the converting entity and converted entity expressly permit the creation of the converted entity pursuant to a conversion; and (2) the conversion complies with all other applicable California and foreign laws.

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. A non-refundable \$15.00 special handling fee is applicable for processing documents delivered in person (drop off) at the Sacramento office. The preclearance and/or expedited filing of a document *within a guaranteed time frame* can be requested for an additional non-refundable fee in lieu of the special handling fee. Detailed information about preclearance and expedited filing services is available at www.sos.ca.gov/business-programs/business-entities/service-options. Payment for special handling or preclearance and expedited filing services should be made in a separate check. These services are not applicable to documents submitted by mail. Check(s) should be made payable to the Secretary of State

Copies: Upon filing, we will return one (1) uncertified copy of your filed document for free, and will certify the copy upon request and payment of a \$5.00 certification fee at the time of submission. To get additional copies, include a separate request and payment for copy fees when the document is submitted. Copy fees are \$1.00 for the first page and \$.50 for each additional page. For certified copies, there is an additional \$5.00 certification fee, per copy.

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. For more information, go to <https://www.ftb.ca.gov>.

Complete Form LP-1A as follows:

Item 1. Enter the name of the limited partnership (the "converted entity") exactly as it is to appear on the records of the California Secretary of State. 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](#).)

Note: Name restrictions apply to most business entities. For business entity name regulations and the most common requirements and restrictions relating to the use or adoption of a business entity name in the State of California, go to www.sos.ca.gov/business-programs/business-entities/name-availability.

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 3a. Enter the street address of the initial designated office in California. Please do not use a P.O. Box address or 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 3b. If different from the address in Item 3a, enter the initial mailing address of the converted limited partnership. (Section [15902.01](#).) Please do not abbreviate the name of the city.

- Item 4a.** 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 California registered corporate agent 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 California registered corporate agent is designated as agent for service of process, 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 4b.** If an individual is designated as the initial agent for service of process, enter the agent's business or residential street address in California. (Section 15902.01.) Please do not use "in care of" (c/o) or abbreviate the name of the city. **Do not** complete Item 4b if a California registered corporate agent is designated as the agent as the address for service of process is already on file.
- Item 4c.** If the converting entity is a California corporation or general partnership:
If an individual is designated as the initial agent for service of process, enter the agent's mailing address. Please do not abbreviate the name of the city. **Do not** complete Item 4c if a California registered corporate agent is designated as the agent as the address for service of process is already on file.
- Item 5.** Enter the exact name of the converting entity.
- Item 6.** Enter the form of the converting entity (i.e., corporation, limited liability company, general partnership, etc.)
- Item 7.** Enter the jurisdiction (state, country or other place) in which the converting entity was formed or organized.
- Item 8.** Enter the file number issued to the converting entity by the California Secretary of State, if any.
- Item 9.** 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 10.** 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 jurisdiction of the converting entity, if any.
- Item 11.** 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) and 3304(b).)
 - **If the converting entity is a California limited liability company:** Form LP-1A must be signed and acknowledged by all the members of a member-managed limited liability company or all managers of a manager-managed limited liability company, unless a lesser number is provided in the articles of organization or the operating agreement. (Section 17710.06(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.



Mail Submission Cover Sheet

Instructions:

- Complete and include this form with your submission. **This information only will be used to communicate with you in writing about the submission.** This form will be treated as correspondence and will not be made part of the filed document.
- Make all **checks or money orders** payable to the Secretary of State.
- Do not include a \$15 counter fee when submitting documents by mail.
- Standard processing time for **submissions** to this office is approximately 5 business days from receipt. All **submissions** are reviewed in the date order of receipt. For updated processing time information, visit www.sos.ca.gov/business/be/processing-times.

Optional Copy and Certification Fees:

- If applicable, include optional copy and certification fees with your submission.
- For applicable copy and certification fee information, refer to the instructions of the specific form you are submitting.

Contact Person: (Please type or print legibly)

First Name: _____ Last Name: _____

Phone (optional): _____

Entity Information: (Please type or print legibly)

Name: _____

Entity Number (if applicable): _____

Comments: _____

Return Address: For written communication from the Secretary of State related to this document, or if purchasing a copy of the filed document enter the name of a person or company and the mailing address.

Name: [_____]

Company:

Address:

City/State/Zip: [_____]

Secretary of State Use Only	
T/TR:	
AMT REC'D:	\$



State of California Secretary of State

LP-1A

File # _____

Certificate of Limited Partnership - Conversion

Important — Read all instructions before completing this form.

This Space For Filing Use Only

Converted Entity Information

1. Name of Limited Partnership (End the name with the words Limited Partnership or the abbreviation LP or L.P.)
2. Names and Address of All General Partners (Attach additional pages, if necessary.)
3a. Initial Street Address of Limited Partnership's Designated Office in CA
3b. Initial Mailing Address of Limited Partnership, if different from Item 3a
4. Initial Agent for Service of Process: Item 4a: List the name of an individual or a corporation registered in CA under California Corporations Code section 1505 that agrees to be your agent for service of process. You may not list the converted entity as the agent. Item 4b: If the agent is an individual, list the agent's CA business or residential street address. Item 4c: If the agent is an individual and the converting entity is a CA corporation or general partnership, list the the agent's mailing address. Do not list an address if the agent is a CA registered corporate agent as the address for service of process is already on file.

Converting Entity Information

5. Name of Converting Entity
6. Form of Entity
7. Jurisdiction
8. CA Secretary of State File Number, if any
9. 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, the following was required for each class:
The class and number of outstanding interests entitled to vote. AND The percentage vote required of each class.

Additional Information

10. Additional information set forth on the attached pages, if any, is incorporated herein by this reference and made a part of this certificate.
11. I certify under penalty of perjury that the contents of this document are true. I declare I am the person who executed this instrument, which execution is my act and deed.
Signature of Authorized Person
Type or Print Name and Title of Authorized Person