Secretary of State
Business Programs Division
Business Entities, 1500 11th Street, Sacramento, CA 95814

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 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 Notice of Change of Status is filed with the California Secretary of State. (California Revenue and Taxation Code section 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. (California Revenue and Taxation Code section 17948.2.)

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