



LIMITED LIABILITY COMPANIES

California Tax Information

Registration of a limited liability company with the California Secretary of State will obligate a limited liability company that is not taxed as a corporation to pay to the Franchise Tax Board an annual minimum tax of \$800.00 and a fee based on the annual total income of the entity. The tax and fee are 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. (Rev. and Tax. Code §§ [17941](#) and [17942](#).)

A limited liability company is not subject to the taxes and fees imposed by Revenue and Taxation Code sections 17941 and 17942 if the limited liability company did no business in California during the taxable year and the taxable year was 15 days or less. (Rev. and Tax. Code § [17946](#).)

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

Professional Services Information

Pursuant to California Corporations Code section [17375](#), a domestic or foreign limited liability company may not render professional services, as defined in Corporations Code sections [13401\(a\)](#) and [13401.3](#). Professional services are defined as:

Any type of professional services that may be lawfully rendered only pursuant to a license, certification, or registration authorized by the Business and Professions Code, the Chiropractic Act, the Osteopathic Act or the Yacht and Ship Brokers Act.

If your business is required to be licensed, registered or certified, it is recommended that you contact the appropriate licensing authority before filing with the Secretary of State's office in order to determine whether your services are considered professional.

INSTRUCTIONS FOR COMPLETING THE ARTICLES OF ORGANIZATION (FORM LLC-1)

For easier completion, this form is available on the Secretary of State's website at <http://www.ss.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, P.O. Box 944228, Sacramento, CA 94244-2280 or delivered in person to 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 should not be altered.

Statutory filing requirements are found in California Corporations Code sections [17051](#) and [17052](#). All statutory references are to the California Corporations Code, unless otherwise stated.

FEES: The fee for filing the Articles of Organization is \$70.00. A \$15.00 special handling fee is applicable for processing documents delivered in person to the Sacramento office. The \$15.00 special handling fee must be remitted by separate check for each submittal and will be retained whether the documents are filed or rejected. The special handling fee does not apply to documents submitted by mail. Check(s) should be made payable to the Secretary of State.

Pursuant to Section [17375](#), a domestic limited liability company may not render professional services, as defined in Sections [13401\(a\)](#) and [13401.3](#). Professional services are defined as any type of professional services that may be lawfully rendered only pursuant to a license, certification, or registration authorized by the Business and Professions Code, the Chiropractic Act, the Osteopathic Act or the Yacht and Ship Brokers Act. If your business is required to be licensed, certified or registered, it is recommended that you contact the appropriate licensing authority before filing with the Secretary of State's office in order to determine whether your services are considered professional.

Filing this document shall obligate most limited liability companies to pay an annual minimum tax of \$800.00 to the Franchise Tax Board pursuant to Revenue and Taxation Code section [17941](#).

Complete the Articles of Organization (Form LLC-1) as follows:

- Item 1.** Enter the name of the limited liability company. The name must end with the words "Limited Liability Company," "Ltd. Liability Co.," or the abbreviation "LLC" or "L.L.C." The name of the limited liability company may not contain the words "bank," "trust," "trustee," "incorporated," "inc.," "corporation," or "corp.," and must not contain the words "insurer" or "insurance company" or any other words suggesting that it is in the business of issuing policies of insurance and assuming insurance risks.
- Item 2.** This statement is required by statute and must not be altered. Provisions limiting or restricting the business of the limited liability company may be included as an attachment.
- Item 3.** Enter the name of the initial agent for service of process in California. The person named as agent must be a resident of California or a corporation that has filed a certificate pursuant to Section [1505](#). If an individual is designated as agent, both Items 3 and 4 must be completed. If a corporation is designated, complete Item 3 and proceed to Item 5 (do not complete Item 4). An Agent for Service of Process is an individual or corporation designated by a limited liability company to accept service of process if the limited liability company is sued.
- Please note:** A limited liability company cannot name itself as agent for service of process. Further, no domestic 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 Secretary of State.
- Item 4.** 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 enter "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.
- Item 5.** Check the appropriate provision indicating whether the limited liability company is to be managed by one manager, more than one manager or all limited liability company members. Only one box may be checked.
- Item 6.** If additional information is to be included in the Articles of Organization, attach additional pages, as necessary. Additional information may include the latest date on which the limited liability company is to dissolve.
- Item 7.** The Articles of Organization must be signed by the organizer. The person signing the Articles of Organization need not be a member or manager of the limited liability company.
- If the Articles of Organization are signed by an attorney-in-fact, the signature should be followed by the words "Attorney-in-fact for (name of person)."
 - If the Articles of Organization are signed by an entity, the person who signs on behalf of the entity should note their name and position/title and the entity name. Example: If a limited liability company ("Smith LLC") is the organizer, the signature of the person signing on behalf of the Smith LLC should be reflected as Joe Smith, Manager of Smith LLC, Organizer.
 - If the Articles of Organization are signed by a trust, the trustee should sign as follows: _____, trustee for _____ trust (including the date of the trust, if applicable). Example: Mary Todd, trustee of the Lincoln Family Trust (U/T 5-1-94).
- Item 8.** Enter the name and the address of the person or firm to whom a copy of the filed document should be returned.



State of California Secretary of State

LIMITED LIABILITY COMPANY ARTICLES OF ORGANIZATION

A \$70.00 filing fee must accompany this form.

IMPORTANT – Read instructions before completing this form.

File # _____

This Space For Filing Use Only

ENTITY NAME (End the name with the words "Limited Liability Company," "Ltd. Liability Co.," or the abbreviations "LLC" or "L.L.C.")

1. NAME OF LIMITED LIABILITY COMPANY

PURPOSE (The following statement is required by statute and may not be altered.)

2. THE PURPOSE OF THE LIMITED LIABILITY COMPANY IS TO ENGAGE IN ANY LAWFUL ACT OR ACTIVITY FOR WHICH A LIMITED LIABILITY COMPANY MAY BE ORGANIZED UNDER THE BEVERLY-KILLEA LIMITED LIABILITY COMPANY ACT.

INITIAL AGENT FOR SERVICE OF PROCESS (If the agent is an individual, the agent must reside in California and both Items 3 and 4 must be completed. If the agent is a corporation, the agent must have on file with the California Secretary of State a certificate pursuant to Corporations Code section 1505 and Item 3 must be completed (leave Item 4 blank).)

3. NAME OF INITIAL AGENT FOR SERVICE OF PROCESS

4. IF AN INDIVIDUAL, ADDRESS OF INITIAL AGENT FOR SERVICE OF PROCESS IN CALIFORNIA CITY STATE ZIP CODE

CA

MANAGEMENT (Check only one)

5. THE LIMITED LIABILITY COMPANY WILL BE MANAGED BY:

ONE MANAGER

MORE THAN ONE MANAGER

ALL LIMITED LIABILITY COMPANY MEMBER(S)

ADDITIONAL INFORMATION

6. ADDITIONAL INFORMATION SET FORTH ON THE ATTACHED PAGES, IF ANY, IS INCORPORATED HEREIN BY THIS REFERENCE AND MADE A PART OF THIS CERTIFICATE.

EXECUTION

7. I DECLARE I AM THE PERSON WHO EXECUTED THIS INSTRUMENT, WHICH EXECUTION IS MY ACT AND DEED.

SIGNATURE OF ORGANIZER

DATE

TYPE OR PRINT NAME OF ORGANIZER

RETURN TO (Enter the name and the address of the person or firm to whom a copy of the filed document should be returned.)

8. NAME

FIRM

ADDRESS

CITY/STATE/ZIP