

Tennessee Department of State
Division of Business Services

FILING GUIDE

LIMITED LIABILITY PARTNERSHIPS



Riley C. Darnell
Secretary of State

2002 Revised Edition

Pages 32-50 of the LLP Filing Guide, containing filing forms and the fee schedule, are not included in this Internet version of the Guide. For these items, please refer to other links under the Corporations section of our website

Tennessee Department of State Division of Business Services

MISSION

The mission of the Division of Business Services is to execute the statutory processing and recordkeeping duties of the Secretary of State relating to businesses in Tennessee.

GOAL

Our goal is to provide our customers with document processing services that are prompt, accurate and complete.

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INTRODUCTION

Over 170 active registered limited liability partnerships currently exist in Tennessee. New limited liability partnerships are formed at a rate of approximately 4 per month.

The Secretary of State is responsible for receipting and maintaining many of the documents that these businesses are required to file with the State of Tennessee. Filing documents include certificates, annual reports and other instruments mentioned in this filing guide.

The Division of Business Services is the section of the Department of State that is responsible for executing the duties and functions of the Secretary of State relative to business filings. In addition to receipting and maintaining business documents, the Division provides information to the public relating to filed documents.

On an annual basis, the Division of Business Services completes over 190,000 filing transactions, responds to over 175,000 telephone inquiries, and provides over 30,000 certifications or copies of filed documents. In fiscal year 2000-2001, the Division collected almost 13 million dollars in filing and certification fees.

The Division of Business Services also maintains approximately 9.7 million business documents on 5000 rolls of microfilm.

This publication is intended as an **introductory guide** to the filing of limited liability partnership documents that are required or permitted to be filed with the Division of Business Services under the Tennessee Revised Uniform Partnership Act of 2001 (2001 Tenn. Pub. Acts, ch. 353). The guide does **not** include information on any limited liability partnership filing requirements pertaining to other state or federal agencies.

Please also note that this publication is not intended to be a comprehensive manual for establishing and maintaining a limited liability partnership in Tennessee and is not a replacement for the statutes or for legal or other professional advice.

The provisions of the Revised Uniform Partnership Act of 2001 relating to limited liability partnerships can be found in the Tennessee Code Annotated, Sections 61-1-1001 through 61-1-1005 and 61-1-1208. Prior to January 1, 2002, these sections appeared as Sections 61-1-143 through 61-1-148 of the Uniform Partnership Act, and were expressly retained in the Revised Uniform Partnership Act of 2001 under the renumbered code provisions.

This publication reflects current statutory requirements through the 2001 Regular Session of the 102nd General Assembly.

January 15, 2002



DOCUMENT FILING

CUSTOMER SERVICE INFORMATION

- **FORMS AND FEE SCHEDULE.** Forms and a fee schedule are available from the Division of Business Services and may be obtained from our Internet website (see below), by contacting our office at **615-741-2286**, or in person on the 6th floor of the William R. Snodgrass Tower, 312 Eighth Avenue North, Nashville, Tennessee. For your convenience, an index of forms, copies of applicable forms, and a fee schedule are included at the end of this filing guide.
- **INTERNET WEBSITE.** The Division of Business Services has a World Wide Web page that currently contains:
 - General information about the Division of Business Services
 - Forms (other than the annual report) and fee schedules. Some of the forms may be filled in and printed directly from the website
 - Filing guides and information brochures
 - E-mail access to the Division (but currently **not** for document filing)
 - E-mail change of mailing address
 - Searchable online Business Information and Business Name Availability databases

The Division's site may be accessed via the Secretary of State's home page at:

<http://www.state.tn.us/sos/>

- **MAILING ADDRESS.** The mailing address of the Division of Business Services is:

**State of Tennessee
Department of State
Division of Business Services
312 Eighth Avenue North
6th Floor, William R. Snodgrass Tower
Nashville, TN 37243**

- **COUNTER SERVICE.** Customers may file documents or obtain certification services in person during regular business hours (8:00 a.m. until 4:30 p.m. (CST) Monday - Friday). The Division is located on the 6th floor of William R. Snodgrass Tower, 312 Eighth Avenue North, Nashville, Tennessee. Directions to the office are available on our website (see above).
- **E-MAIL ADDRESS.** The Division of Business Services may be e-mailed by writing:

Business.Services@state.tn.us

- **FAX NUMBER.** The fax number for limited liability partnership filings, certificates and copies is:

615-532-9870

- **DATABASE INFORMATION.** The following information is maintained “on-line” on the Division of Business Services computer database:

- | | |
|-----------------------|------------------------|
| • LLP Name | • Date of Registration |
| • Assumed Names | • Status of Notice |
| • Date of Formation | • of Registration |
| • Status of LLP | • Registered Agent |
| • Place Formed | • Registered Office |
| • Duration | • Principal Office |
| • Fiscal Year Closing | • Mailing Address |
| • Month | • Annual Reports - |
| • Amendments | • date due & filed |
| • Cancellation Date | |
| • Withdrawal Date | |

We anticipate that the database information will be available by July 1, 2002, from our online searchable Business Information Database at www.state.tn.us/sos. In addition, telephone inquires for database information may be made directly to the Division of Business Services from 8:00 a.m. until 4:30 p.m. (CST) Monday - Friday. **The number to call for this information is:**

615-741-2286

- **CERTIFICATION INFORMATION.** The number to call for information on how to obtain certification services is:

615-741-6488

- **GENERAL TELEPHONE NUMBER.** For other assistance relating to limited liability partnership document filing, please contact us at:

615-741-2286

- **TAX INFORMATION.** The following departments should be contacted as appropriate for tax information:

State franchise & excise tax or sales tax: Tennessee Department of Revenue. **The number to call is 615-253-0600 or 800-342-1003.**

State unemployment tax: Tennessee Department of Labor & Workforce Development. **The number to call is 615-741-1315 or 800-344-8337.**

- **COPIES OF STATUTES.**

The Division of Business Services does not provide copies of the sections of the Tennessee Revised Uniform Partnership Act of 2001 relating to limited liability partnerships. This information usually is available at public libraries, law libraries and other locations that have access to the Tennessee Code Annotated (TCA). An unannotated version of the Tennessee Code currently is available on the Internet at www.lexislawpublishing.com/resources/.

Certified copies of specific statutory provisions may be obtained by contacting the Tennessee Department of State, Administrative Procedures Division, at 312 Eighth Avenue North, 8th Floor, William R. Snodgrass Tower, Nashville, Tennessee 37243, telephone number **615-741-7008**. The cost is \$2.00 per certification and \$0.25 per page.

Lexis Publishing currently publishes a reference manual entitled *Tennessee Corporations, Partnerships and Associations Law Annotated*. For purchasing information, contact Lexis Publishing, PO Box 7587, Charlottesville, VA 22906-7587, or call 1-800-562-1197.

GENERAL FILING INFORMATION

- **FORMS**. The Division of Business Services provides forms for many limited liability partnership filings under the Tennessee Revised Uniform Partnership Act and other related statutes. The use of these forms is encouraged to ensure that all of the statutory requirements for filing are met. However, the use of these forms (other than the annual report form) is NOT mandatory; any document properly executed that meets all of the statutory requirements will be accepted for filing.
- **RECEIPT STAMP**. Any document received by the Division of Business Services, regardless of the method of delivery, is endorsed upon receipt with a date and time stamp. This date and time become the official filing date and time if the document is accepted for filing.
- **IMAGING**. An original document received by the Division of Business Services is either microfilmed or optically imaged. After processing, the original document (except an annual report) is returned to the applicant.
- **FEE PAYMENT**. The document to be filed must be accompanied by the correct fee payment, with check, bank draft, money order or other such instrument made payable to the Tennessee Secretary of State.
- **DISHONORED CHECKS**. A check, bank draft, money order or other such instrument that is dishonored upon presentation for payment of any filing constitutes grounds for rescission of the filing action for which the payment was tendered.
- **ACCEPTED FILINGS (other than annual reports)**. A document accepted for filing by the Division of Business Services is marked "Filed," stamped with the name and title of the Secretary of State, and returned to the applicant. An acknowledgment letter is also provided as documentation of the filing and the receipt of the appropriate fees.
- **REJECTED FILINGS**. A document rejected for filing by the Division of Business Services is returned to the applicant with a letter identifying the reason(s) for document rejection and acknowledging the receipt of the submitted fees. A copy of the rejection letter must accompany any filing resubmission. Any request for a refund of submitted fees should be sent in writing to the Division of Business Services.
- **MONTH CALCULATIONS**. In calculating time requirements, a month means the time from any day of any month to the corresponding day of the succeeding month, if any, and if none, the last day of the succeeding month. A period of two

or more months means the time from any day of the first month in such period to the corresponding day of the last month in such period, if any, and if none, the last day of the last month in such period.

- **MINISTERIAL DUTY**. The duty of the Division of Business Services to file a document is ministerial. The Division's action in filing or refusing to file a document:
 - Does not affect the validity or invalidity of the document;
 - Does not relate to the correctness or incorrectness of information contained in the document;
 - Does not create a presumption that the document is valid or invalid or that information contained in the document is correct or incorrect; and
 - Does not establish that a document purporting to be an exact or conformed copy is in fact an exact or conformed copy.

BASIC FILING REQUIREMENTS

- A document must satisfy the requirements of the provisions of the Tennessee Revised Uniform Partnership Act of 2001 relating to limited liability partnerships before it can be filed with the Division of Business Services.
- Only documents required or permitted to be filed by the provisions of the Tennessee Revised Uniform Partnership Act of 2001 relating to limited liability partnerships can be accepted for filing with the Division of Business Services.
- A document must contain all of the information required by the provisions of the Tennessee Revised Uniform Partnership Act of 2001 relating to limited liability partnerships. It may contain other information as well.
- The document must be typewritten or printed in ink in a clear and legible fashion on one side of letter or legal size paper.
- The person executing the document must sign it and state beneath or opposite the person's signature such person's name and the capacity in which such person signs.

- To ensure proper filing, the document should contain a statement that it is being filed pursuant to applicable provisions of the Tennessee Revised Uniform Partnership Act of 2001 compiled in sections 1001 through 1005 of chapter 1 of Title 61, Tennessee Code Annotated (or to the comparable sections of the prior Tennessee Uniform Partnership Act, formerly compiled in sections 143 through 148 of chapter 1 of Title 61, Tennessee Code Annotated).
- No certificate of limited liability partnership can be filed with the Division of Business Services unless the document designates the registered agent and registered office of the limited liability partnership. Thereafter, no other document can be filed with the Division of Business Services if, at the time of filing, the business does not have a registered agent or registered office designated (unless the business simultaneously files a statement designating the registered agent and/or registered office, as appropriate).

EFFECTIVE TIME AND DATE

- In general, a document accepted for filing by the Division of Business Services is effective:
 1. At the time of filing on the date it is filed with the Division of Business Services, as evidenced by the Division's date and time endorsement on the original document; or
 2. At the time specified in the document as its effective time on the date it is filed.
- In general, a document may specify a delayed effective time and date, and if it does so the document becomes effective at the time and date specified.
 1. If a delayed effective date but not time is specified, the document is effective at the close of business on that date.
 2. A delayed effective date for a document may not be later than the ninetieth day after the date it is filed with the Division of Business Services.

FORMING A LIMITED LIABILITY PARTNERSHIP IN TENNESSEE

BY WHOM AND WHEN

- One or more partners may register a limited liability partnership by filing a certificate of limited liability partnership with the Division of Business Services. The partner(s) submitting the certificate must be authorized to execute such a document.
- Registration of a general partnership or limited partnership as a limited liability partnership must be approved as follows:
 1. In the case of a general partnership, by a majority of the partners or as otherwise provided in the partnership agreement;
 2. In the case of a limited partnership formed on or before July 1, 1995, by all of the partners (regardless of any provision to the contrary in the limited partnership agreement); or
 3. In the case of a limited partnership formed after July 1, 1995:
 - By all of the partners; or
 - By the approval or procedure under the original limited partnership agreement is such an agreement provided for a conversion or a procedure of conversion of the limited partnership to a limited liability partnership without the consent of all of the partners.
- A partnership engaged in the rendering of professional services may register as a limited liability partnership subject to the laws and regulations governing the provision of professional services by partnerships and such other terms and conditions imposed by its governing professional licensing authority.
- A limited liability partnership that is engaged in the rendering of professional services remains subject to the laws and regulations governing such professional

services by partnerships and to other terms and conditions imposed by its governing professional licensing authority.

- Unless a delayed effective date is specified, a partnership becomes a limited liability partnership on the date that the certificate of limited liability partnership is filed with the Division of Business Services. The file date is the date the certificate is received and officially date and time stamped by the Division of Business Services, regardless of the method of delivery.

LIMITED LIABILITY PARTNERSHIP NAME

- As part of the formation process, a name for the limited liability partnership must be chosen which meets the requirements of TCA §61-1-1003 mentioned below.
- A limited liability partnership name must contain the words “Registered Limited Liability Partnership” or the abbreviation “L.L.P.” or “LLP” or words or abbreviations of like import in another language (provided that they are written in roman characters or letters).
- A foreign limited liability partnership name may contain instead the designations allowed by the jurisdiction in which the foreign limited liability partnership was registered.
- A limited liability partnership’s name must be distinguishable from any other name on file with the Division of Business Services. The name must be distinguishable from the names of other existing Tennessee limited liability partnerships, corporations, both for-profit and nonprofit, limited liability companies, limited partnerships, assumed names and any name that has been reserved or registered for use in this State.
- The Division of Business Services reviews a proposed limited liability partnership name only to determine whether the name is distinguishable on its face from all other active, reserved and registered names on record in its corporate management database and satisfies the filing requirements under the Tennessee Revised Uniform Partnership Act. The Division’s action in determining name distinguishability is ministerial and does not serve to insure, regulate or license the use of such a name.
- In general, a name is distinguishable from other names if it contains one or more different letters, and/or words, or it has a different sequence of letters and/or

words, from all other active, reserved and registered names in the Division's corporate management system database. Differences between singular and plural forms of words are distinguishing.

- A name is **not** distinguishable by using required ending words such as “incorporated,” “corporation,” “company,” “limited liability company,” “limited partnership,” “limited liability partnership” or abbreviations of such words.
- A name is **not** distinguishable by differences in punctuation or capitalization, or the presence or absence of articles, conjunctions or prepositions as symbols or words (including “the,” “a,” “and,” “of,” “in,” “at” and “plus”).
- In determining whether a name is distinguishable on its face from other names, the Division of Business Services compares the proposed name to other names listed in its corporate management system database, and makes no review of other databases, such as state and federal trademarks.
- In determining whether a name is distinguishable on its face from other names, and in determining whether a limited liability partnership name satisfies the filing requirements under the Tennessee Revised Uniform Partnership Act, the Division of Business Services makes no determination as to whether the use of a name constitutes unfair competition, unfair trade practice, or name infringement with other businesses already in existence.
- A preliminary check for name availability can be made by using the Business Name Availability database at our website (see page 1), or by telephoning the Division of Business Services at **615-741-2286**. This preliminary check is not a statutory requirement, does not guarantee that the name will be deemed distinguishable at the time of filing, and does not convey any rights to the use of the name.
- An applicant limited liability partnership can request authorization to use a name that is not distinguishable from the name used by an existing business only if:
 1. The existing business consents in writing to its use by the applicant limited liability partnership and changes its own name to a distinguishable name;
 2. The applicant submits a certified copy of the final judgment of a court of competent jurisdiction establishing the applicant's right to use the name applied for in Tennessee;

3. The existing business is under common control with the limited liability partnership, consents to the use in writing, and both the existing business and the limited liability partnership consent to use the same registered agent; or
 4. The name of the applicant limited liability partnership is composed solely of the names of the partners in the partnership.
- A name may be reserved prior to formation by filing an application for reservation of name with the Division of Business Services (see next section).
 - If a limited liability partnership's name contains the word "mortgage," "bank," "credit union" or "trust," written approval must be obtained from the Tennessee Department of Financial Institutions prior to filing documents with the Division of Business Services (except an application for reservation of name).

RESERVED NAME

- An applicant may reserve the exclusive use of a limited liability partnership name, including an assumed name (see next section) by filing an application for reserved name with the Division of Business Services.
- The application for reserved name must set forth the name and address of the applicant and the name proposed to be reserved.
- If the proposed limited liability partnership name meets the name requirements of TCA §61-1-1003 mentioned above and is available, the name is reserved for the applicant's exclusive use for a period of four calendar months. At the end of four months, the same party or any other party may apply to reserve the same name.
- The owner of a reserved limited liability partnership name may transfer the reservation to another person by filing with the Division of Business Services a notice of the transfer signed by the owner. The notice must state the name and address of the transferee.
- The reservation of a specific name may be canceled by filing with the Division of Business Services a notice, executed by the applicant or transferee, specifying the name reservation to be canceled and the name and address of the applicant or transferee.

- The Division of Business Services provides form **#SS-4487** for an application for reservation of name, form **#SS-4495** for notice of transfer of reserved or assumed name, and form **#SS-4491** for an application for cancellation of reservation of name.
- The filing fee for reserving, transferring or canceling a name is **\$20.00**.

ASSUMED NAME

- A limited liability partnership may elect to transact business under an assumed name, provided that such a name meets the name requirements of TCA §61-1-1003 mentioned above.
- An assumed name means any business name other than the true limited liability partnership name. Assumed names are also known as “fictitious” or “doing business as” (DBA) names.
- The Division of Business Services provides form **#SS-4493** for an application for registration of an assumed name, form **#SS-4494** for an application to cancel an assumed name, form **#SS-4492** for an application to change an assumed name, and form **#SS-4495** for a notice of transfer of an assumed name.
- The fee for filing an application for registration, cancellation, change or transfer of an assumed name is **\$20.00**.

CERTIFICATE OF LIMITED LIABILITY PARTNERSHIP

- The certificate of limited liability partnership sets forth the items required under TCA §61-1-1001 for an individual or a group of individuals to form a limited liability partnership. The required items are:
 1. A name that satisfies the name requirements of TCA §61-1-1003 (see page 8);
 2. The street address, including zip code, of the principal office of the partnership;
 3. The street address in Tennessee, including zip code, of the partnership’s registered office and the name of its registered agent at that office;

4. A brief statement of the business in which the partnership engages;
 5. A statement that the partnership applies for status as a limited liability partnership;
 6. If the limited liability partnership was created prior to July 1, 1995, the date of formation and a statement that the partnership elects to be governed by the Tennessee Limited Liability Partnership Act;
 7. The number of partners as of the date of filing; and
 8. Any other matters that the partnership determines to include.
- Instead of executing a certificate of limited liability partnership, a limited partnership or a general partnership may **convert** an existing partnership to a limited liability partnership by filing with the Division of Business Services a conversion certificate of limited liability partnership which includes the following information:
 1. The information required in a regular certificate of limited liability partnership;
 2. A statement that the terms and conditions of the conversion from a limited partnership or general partnership have been approved as required by TCA Section 61-1-1001(b); and
 3. If the limited partnership was filed with a Register of Deeds prior to January 1, 1989, and did not elect to be governed by Tennessee Code Annotated, Title 61, chapter 2, as amended, a statement indicating in which county Register of Deeds office the certificate of limited partnership and all amendments thereto were filed, including the date of the filings and the book(s) and page(s) or other file reference number(s).
 - The certificate must be executed by one or more partners authorized to execute such a document.
 - A partnership becomes a limited liability partnership at the time of the filing of the certificate, or at such later time as is specified in the notice, if there has been substantial compliance with the requirements of the Tennessee Revised Uniform Partnership Act.

- The fact that a certificate is on file with the Division of Business Services is notice that the partnership is a limited liability partnership and is notice of all facts set forth in the certificate of limited liability partnership.
- A partnership that registers as a limited liability partnership is not deemed to have dissolved as a result of the registration and is for all purposes the same partnership that existed before the registration and continues to be a partnership under the laws of Tennessee.
- The Division of Business Services provides form **#SS-4482** for filing a certificate of limited liability partnership and form **#SS-4489** for filing a conversion certificate of limited liability partnership.
- The filing fee for a certificate is **\$50.00 per member at the time of filing, with a minimum fee of \$250.00 and a maximum fee of \$2,500.00.**

AMENDMENT TO CERTIFICATE OF LIMITED LIABILITY PARTNERSHIP

- A limited liability partnership may amend its certificate at any point after the certificate has been filed.
- An amendment to the certificate must set forth:
 1. The name of the partnership;
 2. The address of its principal office or registered office in Tennessee
 3. The amendment to the certificate.
- The Division of Business Services provides form **#SS-4483** for filing an amendment to the certificate of limited liability partnership.
- The filing fee for an amendment to the certificate of limited liability partnership is **\$20.00**.

REGISTERED OFFICE AND REGISTERED AGENT

- A limited liability partnership must **continuously** maintain in this state both a registered office and a registered agent.
- The registered office may, but need not be the same office as the limited liability partnership's place of business.
- The registered agent may be:
 1. An individual who resides in this state and whose business office is identical with the registered office;
 2. A domestic corporation, limited liability partnership, or limited liability company whose business office is identical with the registered office; or
 3. A foreign corporation, qualified foreign limited liability partnership, or limited liability company authorized to transact in this state whose business office is identical with the registered office.

- The registered agent may be designated by title.
- If a registered agent resigns or is unable to perform the registered agent's duties, the limited liability partnership must promptly designate another registered agent.

Change of Registered Office or Agent, by Limited Liability Partnership

- A limited liability partnership may change its registered office or registered agent by filing with the Division of Business Services a statement of change that sets forth:
 1. The name of the limited liability partnership;
 2. If the current registered office is to be changed, the street address of the new registered office, the zip code for the office, and the county in which the office is located;
 3. If the current registered agent is to be changed, the name or title of the new registered agent; and
 4. A statement that after the change or changes are made, the street addresses of its registered office and the business office of its registered agent will be identical.
- The filing fee for a change of registered office or registered agent, by the limited liability partnership, is **\$20.00**.

Change of Registered Office, by Registered Agent

- A registered agent who changes the street address of the registered agent's business office may change the street address of the registered office of any limited liability partnership for which the registered agent is the registered agent by notifying the limited liability partnership in writing of the change and by filing with the Division of Business Services a statement of change that is signed (either manually or in facsimile) by the registered agent and which sets forth:
 1. The items mentioned above for the statement of change as filed by a limited liability partnership; and

2. A statement that the limited liability partnership has been notified of the change.
- The filing fee for a change of registered office, by the registered agent, is **\$20.00**.

Resignation of Registered Agent

- A registered agent may resign the agency appointment by signing and filing with the Division of Business Services an original statement of resignation, accompanied by the registered agent's certification that the registered agent has mailed a copy of the resignation to the principal office of the limited liability partnership by certified mail. The statement may also include a statement that the registered office is also discontinued.
- The agency appointment of a registered agent is terminated, and if applicable, the registered office is discontinued, on the date on which the resignation statement is filed with the Division of Business Services.
- The filing fee for a resignation statement is **\$20.00**.

DISSOLUTION

- The registration of a limited liability remains effective until:
 1. It is voluntarily withdrawn; or
 2. It is administratively dissolved by the Division of Business Services for failure to pay its annual fee.
- If a limited liability partnership dissolves and the business of the partnership is continued without winding up or liquidation of the partnership affairs, the partnership that continues the business of the dissolved partnership is considered a limited liability partnership and is not required to file a new certificate of limited liability partnership. In addition, the successor partnership is deemed to have filed any documents required or permitted under the Tennessee Revised Uniform Partnership Act that were filed by the predecessor partnership.

CERTIFICATE OF WITHDRAWAL

- Voluntary withdrawal of the limited liability partnership is accomplished by filing with the Division of Business Services a certificate of withdrawal.
- The certificate must be executed by one or more partners authorized to execute such a withdrawal statement.
- The Division of Business Services provides form **#SS-4485** for filing a certificate of cancellation of limited liability partnership.
- The filing fee for a certificate of withdrawal is **\$20.00**.

ADMINISTRATIVE DISSOLUTION BY DIVISION OF BUSINESS SERVICES

- Administrative dissolution by the Division of Business Services may occur if the limited liability partnership does not pay its annual fee within sixty days after it is due.
- If the Division of Business Services determines that grounds for administrative dissolution exist, it serves written notice on the limited liability partnership by first class mail to the partnership's last address of record.
- If, within sixty days after service of the written notice, the limited liability partnership does not pay the required annual fee, the Division of Business Services administratively dissolves the partnership by issuing a certificate of dissolution. The certificate recites the grounds for dissolution and its effective date.

REINSTATEMENT FOLLOWING ADMINISTRATIVE DISSOLUTION BY DIVISION OF BUSINESS SERVICES

- A limited liability partnership whose certificate has been administratively dissolved by the Division of Business Services may apply for reinstatement. The application for reinstatement must:
 1. Recite the name of the limited liability partnership at its date of dissolution;
 2. State that the ground or grounds for dissolution either did not exist or have been eliminated; and
 3. State a limited liability partnership name that satisfies the name requirements of TCA §61-1-1003 (see page 8).
- The application for reinstatement must be accompanied by any outstanding (past due) annual reports (furnished by the Division of Business Services upon request) and applicable annual fees.
- If the application for reinstatement contains the required information and is accompanied by the correct fee payment(s), the Division of Business Services will cancel the certificate of dissolution, prepare a certificate of reinstatement that recites the Division's determination and the effective date of reinstatement, file the original of the certificate, and serve a copy of the certificate on the limited liability partnership.
- If the Division of Business Services denies an application for reinstatement following administrative dissolution, the Division will serve the limited liability partnership with a written notice that explains the reason(s) for denial.
- The Division of Business Services provides form **#SS-4496** for filing an application for reinstatement following administrative dissolution.
- The fee for filing an application for reinstatement following administrative dissolution is **\$70.00**. Other fees may also be applicable (for example, fees for filing any missing annual reports).

ADMINISTRATIVE REVOCATION BY DEPARTMENT OF REVENUE

- The certificate of limited liability partnership may be revoked by the Commissioner of Revenue for failure to file applicable reports and/or for nonpayment of applicable fees and taxes. See TCA §67-4-2016 and §67-4-2116. The certificate is automatically revoked upon certification by the Commissioner of Revenue to the Division of Business Services of such noncompliance.

REINSTATEMENT FOLLOWING ADMINISTRATIVE REVOCATION BY DEPARTMENT OF REVENUE

- A limited liability partnership whose certificate has been administratively revoked by the Commissioner of Revenue may be reinstated by complying with the reinstatement procedures of the Department of Revenue and thereafter by submitting to the Division of Business Services:
 1. Completed outstanding (past due) annual reports (furnished by the Division of Business Services upon request); and
 2. Payment of a \$70.00 reinstatement fee and any fees associated with the outstanding annual reports.

The Division of Business Services will reinstate the LLP as soon as the Division receives electronic tax clearance verification from the Department of Revenue.

- Alternatively, the Department of Revenue may issue to the Division of Business Services a clearance notification indicating that an LLP is entitled to reinstatement under TCA §67-4-2016 or §67-4-2116. Upon receipt of such a notification, the Division sends a notice of reinstatement clearance to the LLP and copies of any outstanding (past due) annual reports. The Division of Business Services will reinstate the LLP's certificate upon receipt of the completed outstanding annual reports and the payment of a \$70.00 reinstatement fee and any fees associated with the outstanding annual reports.
- A limited liability partnership may be reinstated only if its name satisfies the requirements set forth in TCA §61-1-1003.

FOREIGN LIMITED LIABILITY PARTNERSHIPS TRANSACTIONING BUSINESS IN TENNESSEE

PRECONDITION FOR TRANSACTIONING BUSINESS

- A foreign limited liability partnership (any limited liability partnership formed outside Tennessee) wishing to conduct business in Tennessee must:
 1. Comply with any statutory or administrative registration or filing requirements governing the specific type of business in which the partnership is engaged; and
 2. Obtain a notice of registration before commencing business activities.

LIMITED LIABILITY PARTNERSHIP NAME

- A foreign limited liability partnership name must meet the name requirements of TCA §61-1-1003 (see page 8).

REGISTERED NAME

- A foreign limited liability partnership may register and reserve the name under which it transacts business, if the name is distinguishable upon the records of the Division of Business Services (see page 8).

ASSUMED NAME

- See page 11.

NOTICE OF REGISTRATION

- A foreign limited liability partnership may apply for a notice of registration to transact business in this state by filing with the Division of Business Services an application that sets forth:
 1. The name of the partnership;
 2. The jurisdiction which governs its partnership agreement and under which it is registered as a limited liability partnership;
 3. The address of its principal office;
 4. The address of a registered office in this state and the name and address of a registered agent in this state for service of process;
 5. A brief statement of the business in which the partnership engages;
 6. The street address and zip code of its registered office in this state, the county in which that office is located, and the name of its registered agent at that office;
 7. A statement that the partnership is a limited liability partnership;
 8. The number of partners as of the date of filing; and
 9. Any other information that the partnership determines to include.
- The Division of Business Services provides form **#SS-4486** for filing a notice of registration.
- The filing fee for a notice of registration is **\$50.00 per partner on the date of filing, with a minimum fee of \$250.00 and a maximum fee of \$2,500.00.**
- A notice of registration is valid for two years from the date of filing. A foreign limited liability partnership that wishes to continue to transact business in Tennessee after such a two year period must file a new notice of registration together with the above mentioned filing fee.

NOTICE OF AMENDED REGISTRATION

A foreign limited liability partnership may amend its notice of registration at any time by filing a notice of amended registration that sets forth:

- The name of the partnership;
 - The address of its registered office in this state; and
 - The amendment.
- The Division of Business Services provides form **#SS-4490** for filing a notice of amended registration.
 - The filing fee for a notice of amended registration is **\$20.00**.

REGISTERED OFFICE AND REGISTERED AGENT

- A foreign limited liability partnership authorized to transact business in this state must **continuously** maintain in this state both a registered office and a registered agent (see page 14).

Change of Registered Office or Agent, by Limited Liability Partnership

- See page 15.

Change of Registered Office, by Registered Agent

- See page 15.

Resignation of Registered Agent

- See page 16.

NOTICE OF WITHDRAWAL

- A foreign limited liability partnership may withdraw from this state by filing with the Division of Business Services a notice of withdrawal setting forth:
 1. The information states in its most recent notice of registration;
 2. A statement that it is not transacting business in this state and that it surrenders its registration to transact business in this state;
 3. A statement that it revokes the authority of its registered agent to accept service on its behalf and appoints the Secretary of State as its agent for service of process in any proceeding based on a cause of action arising during the time it was authorized to transact business in this state;
 4. A mailing address to which the Secretary of State may mail a copy of any process served on the Secretary of State.
- The Division of Business Services provides form #SS-4484 for filing a notice of withdrawal.
- The fee for filing a notice of withdrawal is **\$20.00**.

ADMINISTRATIVE REVOCATION BY DEPARTMENT OF REVENUE

- The notice of registration of a foreign limited liability partnership may be revoked by the Commissioner of Revenue for failure to file applicable reports and/or for nonpayment of applicable fees and taxes. See TCA §67-4-2016 and §67-4-2116. The notice of registration is automatically revoked upon certification by the Commissioner of Revenue to the Division of Business Services of such noncompliance.

REINSTATEMENT FOLLOWING ADMINISTRATIVE REVOCATION BY DEPARTMENT OF REVENUE

- A foreign limited liability partnership whose notice of registration has been administratively revoked by the Commissioner of Revenue may be reinstated by complying with the reinstatement procedures of the Department of Revenue and

thereafter by submitting to the Division of Business Services a \$70 reinstatement fee.

The Division of Business Services will reinstate the LLP as soon as the Division receives electronic tax clearance verification from the Department of Revenue.

- Alternatively, the Department of Revenue may issue to the Division of Business Services a clearance notification indicating that an LLP is entitled to reinstatement under TCA §67-4-2016 or §67-4-2116. Upon receipt of such a notification, the Division sends a notice of reinstatement clearance to the LLP and copies of any outstanding (past due) annual reports. The Division of Business Services will reinstate the LLP's notice of registration upon receipt of the \$70.00 reinstatement fee.
- A foreign limited liability partnership may be reinstated only if its name satisfies the requirements set forth in TCA §61-1-1003.

ANNUAL FEE & REPORT

- Each domestic limited liability partnership must pay an annual fee accompanied by an "annual report" to the Division of Business Services.
- **The annual fee is \$50.00 per partner for each partner at the times of filing, with a minimum fee of \$250.00 and a maximum fee of \$2,500.00**
- The fee must be paid and the report must be filed **on or before the first day of the fourth month following the close of the limited liability partnership's fiscal year. Any change to the registered agent or registered office information requires payment of an additional \$20.00 fee (regardless of the number of changes).**
- The Division of Business Services automatically prepares and mails an annual report form to each active corporation during the ending month of the limited liability partnership's fiscal year (the FYC closing month). **Important note:** For businesses formed/qualified on and after July 12, 2001, the FYC closing month of record defaults to December if the FYC closing month is not otherwise designated at the time the formation/qualification documents are filed. The

default FYC closing month for businesses formed/qualified prior to that date is the month in which the formation/qualification documents were filed.

- The fiscal year closing month designation can be changed by inserting the new fiscal year closing month on the annual report or by submitting in writing to the Division of Business Services a request to change the fiscal year closing. There is no fee for changing the fiscal year closing month.
- Please note, however, that if a FYC closing month change is made, the next annual report will be generated the next time that the new FYC closing month is reached on the calendar and will be due on or before the first day of the fourth month following the new FYC closing month *regardless of the prior annual report cycle*. In addition, any outstanding annual report issued as a result of the prior FYC closing month of record remains due.
- **The limited liability partnership must include on the annual report form any material changes in the information contained in the partnership's certificate of limited liability partnership.**
- **A limited liability partnership may be administratively dissolved if the partnership does not comply with the annual fee and report requirement.** See page 17.

CERTIFICATIONS

- Three types of certification service are provided by the Division of Business Services:
 - **Certificate of existence/authorization** - a document certifying:
 1. Whether the domestic limited liability partnership is duly registered under the law of this state, the date of its registration, and the period of its duration if less than perpetual, or whether the foreign limited liability partnership is registered to conduct affairs in this state;

2. Whether all fees, taxes and penalties owed to this State which affect the existence or authorization of the domestic or foreign limited liability partnership have been paid (as reflected in the records of the Division of Business Services and the Tennessee Department of Revenue); and
3. Whether a certificate of withdrawal or notice of withdrawal has been filed.

Subject to any qualification stated in the certificate, a certificate of existence or registration issued by the Division of Business Services may be relied upon as evidence that the domestic or foreign limited liability partnership is in existence or is registered to transact business in this state.

- **Certificate of fact** - A document certifying filing facts concerning name changes.

Name changes. A certificate of fact lists only recorded information in the Division's files relating to the name of the business prior to the name change, the name of the business after the name change, and the date the name change was filed with the Division. The Division cannot interpret name change documents so as to certify other information that may be contained in such documents, such as the effective date of the name change.

- **Certified copy** - A certificate attached or certification affixed to a copy of a document so as to indicate that the copy is a true and exact copy of a document on file with the Division of Business Services. The certification includes the Secretary of State's signature, or a facsimile thereof, and the Seal of the State of Tennessee.
- Requests for certification services must be in person or by mail; telephone and/or FAX requests cannot be accepted by the Division of Business Services.
- Certification services can be requested by submitting form **#SS-4238** an application for certificate of existence/authorization, or form **#SS-4461**, a document copy request (including request for certificate of fact).

- The certification service fee is **\$20.00** per limited liability partnership, regardless of the number of documents or pages certified. The fee must be paid at the time certification services are requested.

FREQUENTLY ASKED QUESTIONS

DO YOU HAVE TO USE AN ATTORNEY TO FORM A LIMITED LIABILITY PARTNERSHIP?

The statutes do not require the use of an attorney to form a limited liability partnership; however, the use of a professional may be advisable.

WHAT IS A CERTIFICATE OF LIMITED LIABILITY PARTNERSHIP?

A certificate of limited liability partnership is the document filed to become a limited liability partnership. It sets forth certain minimum information about the limited liability partnership that is required by law.

WHAT IS A REGISTERED AGENT?

A limited liability partnership transacting business in Tennessee is required to have a person or legal entity located in this state designated to receive documents on its behalf, and the registered agent serves this function. The registered agent's name and street address in Tennessee must be on file with the Division of Business Services at all times.

WHAT IS THE FEWEST NUMBER OF PEOPLE NEEDED TO REGISTER A LIMITED LIABILITY PARTNERSHIP?

One or more partners may register a limited liability partnership. The partner(s) submitting the certificate must be authorized to execute such a document.

DOES A LIMITED LIABILITY PARTNERSHIP NEED A CERTAIN AMOUNT OF CAPITAL TO ORGANIZE?

Tennessee does not set a minimum amount of capital to organize as a limited liability partnership.

GLOSSARY

ANNUAL REPORT – A form provided by the Division of Business Services through which each domestic limited liability partnership annually updates material changes to the information contained in the partnership’s certificate.

CERTIFICATE OF WITHDRAWAL - A document that terminates a domestic limited liability partnership’s existence following its dissolution.

CERTIFICATE OF LIMITED LIABILITY PARTNERSHIP - A document that is used to register a limited liability partnership and which sets out essential initial information about the limited liability partnership.

CERTIFIED COPIES - Copies certified by the Secretary of State to be true and exact copies of documents on file with the Division of Business Services.

DIVISION OF BUSINESS SERVICES - The division of the Tennessee Department of State that is responsible for executing the duties and functions of the Secretary of State relative to limited liability partnership filings in Tennessee.

DOMESTIC - A limited liability partnership formed in the State of Tennessee.

FOREIGN - A limited liability partnership formed in a state or country other than Tennessee.

NAME RESERVATION - The act of securing the use of a name before the registration of a limited liability partnership.

NOTICE OF REGISTRATION - A document that must be filed by a foreign limited liability partnership before the partnership may legally transact business in Tennessee.

PARTNERSHIP - An association of two or more persons to carry on as co-owners a business for profit.

PRINCIPAL OFFICE - The street address where the principal office of the limited liability partnership is located.

QUALIFICATION DATE - The date a foreign limited liability partnership obtains a notice of registration to transact business in Tennessee.

REGISTERED AGENT - A person or legal entity in Tennessee that is designated to accept service of process for a limited liability partnership.

REGISTERED NAME - A limited liability partnership name secured by a foreign limited liability partnership before it obtains its notice of registration.

REGISTERED OFFICE - The street address in Tennessee of the registered agent for service of process.

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