



Secretary of State
Business Programs Division

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

Business Entities
(916) 657-5448

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 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 Franchise Tax Board's website at 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 (FORM LP-1)

For easier completion, this form is available on the Secretary of State's website at <http://www.sos.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 944225, Sacramento, CA 94244-2250 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 is filed only in the Sacramento office.

LEGAL AUTHORITY: Statutory filing requirements are found in California Corporations Code section [15902.01](#). All statutory references are to the California Corporations Code, unless otherwise stated. **Note:** Signing Form LP-1 constitutes an affirmation under penalty of perjury that the facts stated in the certificate are true. (Section [15902.08\(b\)](#).)

FEES: The fee for filing Form LP-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 separately 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(s) without charge, provided that the copies are submitted to the Secretary of State with the document(s) to be filed. Any additional copies submitted will be certified upon request and payment of the \$8.00 per copy certification fee.

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](#).

Complete the Certificate of Limited Partnership (Form LP-1) as follows:

Item 1. Enter the name of the limited partnership. 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." (Section [15901.08](#).)

Item 2. Enter the address, including the zip code, of the initial designated office in California. Please do not 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 [15901.02\(e\)](#) and [15901.14](#).)

Items 3 & 4. Enter the name of the initial agent for service of process in California. An agent is an individual, whether or not affiliated with the limited partnership, who resides in California or a corporation 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 corporation is designated as agent, that corporation must have previously filed with the Secretary of State, a certificate pursuant to Corporations Code section 1505. Note: **A limited partnership cannot act as its own agent** and 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.

If an individual is designated as the initial agent, complete Items 3 and 4. If a corporation is designated as the initial agent, complete only Item 3 and proceed to Item 5 (do not complete Item 4).

Items 5a - 5b. Enter the name and address of each general partner. Please do not abbreviate the name of the city. The limited partnership must have one or more general partners. (Section [15901.02\(q\)](#).) 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 6. Attach any other information to be included in Form LP-1 (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.

Item 7. Form LP-1 must be signed by all of the general partners. (Section [15902.04](#).) If additional signature space is necessary, the signatures may be made on an attachment to Form LP-1.

- If Form LP-1 is signed by any person other than the general partner(s), the signature must be followed by the words "signature pursuant to Section _____" identifying the appropriate statutory authority. (Section [15902.05](#).)
- If Form LP-1 is signed by an attorney-in-fact, the signature should be followed by the words "Attorney-in-fact for (name of the partner)." (Section [15902.04](#).)
- If a trust is designated as a general partner, Form LP-1 should be signed by a trustee as follows: _____ trustee for _____ trust (including the date of the trust, if applicable). Example: Mary Todd, trustee of the Lincoln Family Trust (U/T/A 5-1-94).

Any attachments to Form LP-1 are incorporated by reference and made part of Form LP-1. All attachments should be 8 ½" x 11", one-sided and legible.