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FILING PROCEDURES FOR FORMING A GEORGIA LIMITED LIABILITY COMPANY

Limited liability companies (“LLC”) are formed by filing articles of organization with the Secretary of State. The *minimum* requirements of Georgia law are outlined herein. Many other provisions may, and perhaps should, be included in the articles. It is very simple to form an LLC. The question of whether or not an LLC *should* be formed is complex. ***The Corporations Division strongly recommends that filers obtain professional legal, tax and/or business advice to assure the filer’s goals and intentions are met, and that requirements of the law are satisfied, both before and after formation of the entity.***

Name Reservation

A name may be reserved prior to filing. A reservation fee of \$25 must accompany the request. Fees are non-refundable. The reservation may be made online or by submitting a Name Reservation Request form. A name reservation number that remains in effect for 30 days will be provided by return email. Name reservation requests are generally processed within 3 to 5 business days of receipt of an online request and within 5 to 7 business days of receipt of a mail-in request. Place the number on the Transmittal Form 231 that is filed with the articles of organization. A reservation number may also be obtained by writing to the Division at the above address. Name reservations are not available by telephone. Entity formation filings are accepted without a name reservation.

Preparation of Articles of Organization

Articles of organization must include the information described in O.C.G.A. § 14-11-204. Articles may be filed online or mailed to the Corporations Division at the above address. Articles mailed to the office must be submitted on white 8½x11 paper. The articles of organization may be signed by any member of the limited liability company, any manager if management is vested in one or more managers, or by an organizer. An attorney in fact may also sign the articles of organization. ***The signer(s) should indicate in what capacity he or she is signing.***

Filing of Articles of Organization and Data Transmittal Form 231

For filings not submitted online, the original and one copy of the articles of organization, a completed Transmittal Form 231, and the \$100.00 filing fee should be mailed or delivered to the Corporations Division at the above address. Checks should be made payable to “Secretary of State.” Articles of organization are effective on the date received by the Corporations Division unless a delayed effective date is specified therein. A certificate of organization will be mailed to the applicant, usually in five to seven business days. Workload issues will sometimes result in a longer turnaround time, perhaps up to 12 business days. Filings that are not complete will be returned to the applicant along with a notice that describes the deficiency. If corrected and returned within 60 days the initial date of receipt will be the date of formation. Deficient filings are deemed abandoned if still pending after 60 days from initial receipt of the filing. After the filing is deemed abandoned, a new filing, including new filing fees, will be required. Fees are non-refundable.

Annual Registration

Each LLC must file an annual registration with the Secretary of State between January 1 and April 1 of each calendar year. The fee is \$50.00. The initial registration is due between January 1 and April 1 of the year following the calendar year in which the LLC was formed. The annual registration should be filed online at <http://www.sos.ga.gov/Corporations/>. Changes to the LLC’s principal office address

and/or registered agent and registered office address throughout the year are made by filing an annual registration or an amended annual registration and paying the appropriate fee (i.e. \$50.00 for annual registration; \$20.00 for amended annual registration). An LLC that does not submit its annual registration as required is subject to administrative dissolution. An administratively dissolved LLC may be reinstated within 5 years of the effective date of dissolution. There is a \$250 fee to reinstate an administratively dissolved LLC. Fees are non-refundable.

Articles of organization for a Georgia limited liability company might appear as follows:

Articles of Organization
of
ABC and Associates, LLC

Article 1.

The name of the limited liability company is ABC and Associates, LLC.

(Note: Article 2. below is optional. It, and other provisions not inconsistent with law, may be set forth in the Articles of Organization.)

Article 2.

Management of the limited liability company is vested in one or more managers whose names and addresses are as follows:

IN WITNESS WHEREOF, the undersigned has executed these Articles of Organization.

This _____ day of _____, 2012.

(signature)
John Doe
(Capacity of signer)

Other important information for LLCs:

- Contact the Internal Revenue Service to determine whether an Employee Identification Number is needed. It is obtained from the Internal Revenue Service. Call 1-866-816-2065 or visit the IRS web site, <http://www.irs.ustreas.gov>.
- The Georgia Department of Revenue should be contacted regarding compliance with state tax laws. Income and net worth tax information may be obtained by calling (404) 656-4191. Sales and withholding tax information may be obtained by calling (404) 651-8651 or at the DOR's web site, <https://etax.dor.ga.gov/>.
- Many LLCs will be required to obtain workers' compensation insurance. Workers' compensation information may be obtained by calling 1-800-533-0682 or (404) 656-3818.
- Many LLCs will be subject to unemployment tax requirements of the "Georgia Employment Security Law." Information may be obtained from the Georgia Department of Labor at (404) 656-5590 or <http://www.dol.state.ga.us>.