



Secretary of State

OFFICE OF SECRETARY OF STATE
CORPORATIONS DIVISION
2 Martin Luther King Jr. Dr. SE
Suite 313 West Tower
Atlanta, Georgia 30334 (404) 656-2817
sos.georgia.gov/corporations

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 entity formation or registration documents. The reservation may be made online or by submitting a Name Reservation Request form. A reservation fee of \$25 plus applicable service charge must accompany the request. There is a \$10.00 service charge for filing a name reservation request by paper; there is a \$5.00 service charge for filing a name reservation online. Fees are non-refundable. If the name reservation is approved, a name reservation number will be provided to the filer by return email. A name reservation is effective for 30 days or until the filing forming or registering the entity is submitted, whichever is sooner. Name reservation requests are generally processed within 5 to 7 business days of receipt. To redeem a name reservation, enter the reservation number in the field provided on an online business formation application or, if submitting a paper filing by mail or hand-delivery, place the number on the Transmittal Information Form that is filed with the articles of incorporation. Name reservations are not available by telephone. Entity formation and registration 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 8½ x 11 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.* The signature does not need to be notarized.

Filing of Articles of Organization and Transmittal Information Form 231

Articles of organization may be filed online or may be mailed or hand-delivered to the Corporations Division. The fee to file online is \$105.00 (\$100 filing fee + \$5 service charge); the fee to file by mail or hand-delivery is \$110.00 (\$100 filing fee + \$10 paper filing service charge). For filings not submitted online, the articles of organization, a completed Transmittal Information Form (CD 231), and the \$110.00 fee payment should be mailed or delivered to the Corporations Division at the above address. Checks or money orders 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. If the articles are approved for filing, a certificate of organization will be sent to the applicant, usually within 5 to 7 business days for online filings and within 15 business days for paper filings submitted by mail or hand-delivery and paper filings submitted online. Workload issues will sometimes result in a longer turnaround time, perhaps up to 10 business days for online filings. Filings that are not complete will be returned to the applicant along with a notice that describes the deficiency. If corrected and returned within 30 days of the date of the deficient document notice, the initial date of receipt will be the date of formation. Deficient filings are deemed abandoned if still pending after 60 days from the date of the deficient document notice. After the filing is deemed abandoned, a new filing, including new filing fees, will be required. Fees are non-refundable.

Annual Registration (“AR”)

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 plus applicable service charge. The initial AR is due between January 1 and April 1 of the year following the calendar year in which the LLC was formed. The AR 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 AR or an amended AR and paying the appropriate fee. 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 plus applicable service charge to reinstate an administratively dissolved LLC. Fees are non-refundable.

The articles of organization for a Georgia LLC must contain the following information:

1. The exact name of the LLC.

The articles of organization may set forth:

1. That management of the LLC is vested in one or more managers; and
2. Any other provisions not inconsistent with law.

Thus, the 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 _____, 2023.

(signature)
John Doe
(Capacity of signer)

Other important information for LLCs:

- Contact the Internal Revenue Service (IRS) to determine whether an Employee Identification Number (EIN) is needed. An EIN is obtained from the IRS. Call the IRS at (800) 829-4933 or visit the IRS web site, <https://www.irs.gov/>.
- The Georgia Department of Revenue should be contacted regarding compliance with state tax laws. Information on income tax, net worth tax, sales tax, and withholding tax may be obtained by calling (877) 423-6711 or at the DOR's web site, <https://dor.georgia.gov/>.

- Many LLCs will be required to obtain workers' compensation insurance. Workers' compensation information may be obtained at <https://sbwc.georgia.gov/> or by calling (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 (855) 436-7365 or <https://dol.georgia.gov/>.
- Many LLCs will be required to file a beneficial ownership information (BOI) report with the U.S. Department of Treasury's Financial Crimes Enforcement Network (FinCEN). LLCs formed in 2024 must file a BOI report within 90 calendar days of notice of formation. LLCs formed on or after January 1, 2025, must file a BOI report within 30 calendar days of notice of formation. Updates or corrections to reports must be submitted within 30 calendar days of the change. Go to <https://www.fincen.gov/boi> for more information and to submit your electronic report. Beneficial ownership information is not reported to or accessed by the Secretary of State's office.