



Secretary of State

OFFICE OF SECRETARY OF STATE
CORPORATIONS DIVISION
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FILING PROCEDURES FOR FORMING A GEORGIA LIMITED PARTNERSHIP

Limited partnerships (“LP”) are formed by filing a certificate of limited partnership 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 certificate. It is very simple to form an LP. The question of whether or not an LP *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 must accompany the request. There is a \$10.00 service charge for filing a name reservation request by paper. 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 Certificate of Limited Partnership

Certificates of limited partnership must include the information described in O.C.G.A. § 14-9-201. Certificates of limited partnership may be filed online or mailed to the Corporations Division at the above address. Certificates mailed to the office must be submitted on white 8½x11 paper. All general partners stated in the certificate must sign the certificate of limited partnership, but an attorney in fact may sign the certificate on behalf of a general partner. If a general partner is a corporation, an officer must sign on behalf of the corporate general partner. ***The signer(s) should indicate in what capacity he or she is signing.*** The signature does not need to be notarized.

Filing of Certificate of Limited Partnership and Transmittal Information Form 246

Certificate of limited partnership may be filed online or may be mailed or hand-delivered to the Corporations Division. The fee to file online is \$100.00; 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 certificate of limited partnership, a completed Transmittal Information Form (CD 246), 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.” A certificate of limited partnership is effective on the date received by the Corporations Division unless a delayed effective date is specified therein. If the document is approved for filing, a certificate of formation 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 limited partnership must file an AR with the Secretary of State between January 1 and

April 1 of each calendar year. The fee is \$50.00. The initial AR is due between January 1 and April 1 of the year following the calendar year in which the limited partnership was formed. The AR should be filed online at <http://www.sos.ga.gov/Corporations/>. Changes to the LP's principal office address and/or registered agent and registered agent address throughout the year are made by filing an AR or amended AR and paying the appropriate fee. An LP that does not submit its AR for 3 consecutive years will be placed on an inactive status, and its name shall become available for use. Fees are non-refundable.

The certificate of limited partnership for a Georgia LP must contain the following information:

1. The exact name of the limited partnership.
2. The street address and county of the initial registered office and the legal name* of the initial registered agent at that office. ***The registered office address must be a street address in Georgia; a post office box is not sufficient.*** The registered agent may be an individual, a corporation, or a limited liability company. The registered agent is the party designated by the limited partnership to accept notices on its behalf, and to alert the appropriate personnel.
3. The legal name* and address of each general partner.
4. Any other matters the general partners determine to include.
5. The certificate of limited partnership must contain original signature(s).

****The certificate of limited partnership must be signed by all general partners.****

Thus, the certificate of limited partnership might appear as follows:

Certificate of Limited Partnership
of
ABC and Associates, L.P.

1.

The name of the limited partnership is ABC and Associates, L.P.

2.

The street address of the registered office is 12345 Magnolia Lane, Atlanta, Georgia 33333, in Fulton County. The registered agent at such address is Jane Doe.

(The registered office address must be a street address.)

3.

The name and address of each general partner is:

John Doe	Jane Doe Enterprises, Inc.
12345 Magnolia Lane	P.O. Box 12345
Atlanta, GA 33333	Atlanta, GA 33333

IN WITNESS WHEREOF, the undersigned has executed this Certificate of Limited Partnership.

This _____ day of _____, 2018.

John Doe

John Doe
General Partner (Capacity in which person is signing)

Jane Doe Enterprises, Inc., General Partner

by Jane Doe

Jane Doe, President

* Legal name is an individual's first and last name without use of initials or nicknames. Middle names or initials may be included.

Other important information for limited partnerships:

- 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 limited partnerships 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 limited partnerships 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 limited partnerships will be required to file a beneficial ownership information (BOI) report with the U.S. Department of Treasury's Financial Crimes Enforcement Network (FinCEN). Limited partnerships formed in 2024 must file a BOI report within 90 calendar days of notice of formation. Limited partnerships 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.