

Tennessee Department of State
Division of Business Services

FILING GUIDE

LIMITED LIABILITY COMPANIES



Secretary of State

Tennessee Revised Limited Liability Company Act
2nd Edition – July 2006 (Supercedes January 2006 Edition)

Applies to:

- Most for-profit LLCs formed or qualified on or after January 1, 2006, and nonprofit LLCs formed or qualified on or after July 1, 2006
- Domestic for-profit LLCs formed prior to January 1, 2006, and nonprofit LLCs formed prior to July 1, 2006, that have elected to be governed by the Tennessee Revised Limited Liability Company Act
- Foreign for-profit LLCs qualified prior to January 1, 2006, upon the due date of the first annual report required to be filed by the LLC on or after January 1, 2006, and foreign nonprofit LLCs qualified prior to July 1, 2006, upon the due date of the first annual report required to be filed by the LLC on or after July 1, 2006.

(For additional information, please see pages iii-vi)

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.

TABLE OF CONTENTS

Introduction.....	iii
Document Filing	1
Customer Service Information	1
General Filing Information.....	4
Basic Filing Requirements	6
Effective Time and Date.....	7
Forming an LLC in Tennessee	8
By Whom and When	8
LLC Name	8
Reserved Name.....	12
Assumed Names	13
Articles of Organization	14
Articles of Amendment	18
Restated Articles.....	18
Conversion of any other business entity into LLC	19
Conversion of domestic for-profit corp into LLC under 48-21-111...21	
Conversion of subsidiary nonprofit corp into nonprofit LLC.....	22
Registered Office and Registered Agent.....	24
Change of Registered Office or Agent, by LLC	25
Change of Registered Office, by Registered Agent.....	26
Resignation of Registered Agent	26
Certificate of Merger	27
Conversion of LLC into any other business entity	29
Dissolution.....	30
Nonjudicial Termination by Organizers	31
Notice of Dissolution and Articles of Termination.....	32
Revocation of Voluntary Dissolution by Members	33
Dissolution and Termination of Nonsurviving LLC upon Merger	34
Administrative Dissolution by Division of Business Services	35
Reinstatement following Administrative Dissolution by Division of Business Services.....	36
Administrative Revocation by Other Agencies	38
Reinstatement following Administrative Revocation by	

Department of Revenue	38
Termination following Administrative Dissolution/Revocation...	39
Judicial Dissolution	39
Foreign LLCs Transacting Business in Tennessee	40
Precondition for Transacting Business	40
LLC Name	42
Registered Name.....	43
Assumed Names	44
Certificate of Authority	44
Amended Certificate of Authority	45
Registered Office and Registered Agent	46
Change of Registered Office or Agent, by LLC	46
Change of Registered Office, by Registered Agent	46
Resignation of Registered Agent.....	46
Cancellation of Certificate of Authority.....	47
Revocation of Certificate of Authority.....	47
Reinstatement following Administrative Revocation	
by Division of Business Services	50
Reinstatement following Administrative Revocation	
By Department of Revenue	51
Cancellation of Certificate of Authority following	
Administrative Revocation.....	52
Annual Reports	53
Common Filing Rejection Reasons	55
Articles of Correction.....	57
Certifications	57
Frequently Asked Questions	59
Glossary.....	61
Business Forms Index (by Form #).....	63
Business Forms Index (by Name).....	64
Fee Schedule	65

INTRODUCTION

Over 39,500 active limited liability companies (LLCs) currently exist in Tennessee. New limited liability companies are formed at a rate of over 9,000 per year.

The Secretary of State is responsible for receipting and maintaining many of the documents that these companies are required to file with the State of Tennessee. Filing documents include articles of organization, applications for certificate of authority, 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 220,000 filing transactions, responds to over 115,000 telephone inquiries, and provides over 26,000 certifications or copies of filed documents. In fiscal year 2004-2005, the Division collected over 19.7 million dollars in filing and certification fees.

The Division of Business Services also maintains approximately 9 million business documents on 4,600 rolls of microfilm.

This publication is intended as an **introductory guide** to the filing of limited liability company documents that are required or permitted to be filed with the Division of Business Services under the Tennessee Revised Limited Liability Company. The guide does **not** include information on any limited liability company 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 company in Tennessee and is not a replacement for the statutes or for legal or other professional advice.

The Tennessee Revised Limited Liability Company Act was enacted on June 1, 2005, as Public Chapter No. 286, and is effective January 1, 2006. The Act has been codified as Tennessee Code Annotated, Sections 48-249-101 through 48-249-1133. The Tennessee Revised Nonprofit Limited Liability Company Act and amendments to the Revised LLC Act were enacted on July 1, 2006, as Public Chapter No. 620. These revised acts apply to:

- Most for-profit limited liability companies formed or qualified on or after January 1, 2006, and nonprofit limited liability companies formed or qualified on or after July 1, 2006¹;
- Domestic for-profit limited liability companies formed prior to January 1, 2006, and domestic nonprofit limited liability companies formed prior to July 1, 2006, that have elected to be governed by the Tennessee Revised Limited Liability Company Act²; and

¹ TCA Sections 48-249-1002(a)&(d) state that the provisions of the Tennessee Revised Limited Liability Act apply to “every domestic LLC formed on or after January 1, 2006” and to “every foreign LLC that first files an application for a certificate of authority on or after January 1, 2006.” TCA Section 48-249-1133 applies these applicability provisions to PLLCs formed or qualified on or after January 1, 2006.

Section 10 of 2006 Tenn. Pub. Acts, ch. 620, states that the provisions of the Tennessee Revised Nonprofit Limited Liability Company Act apply to “every domestic nonprofit LLC formed on or after July 1, 2006” and to “every foreign nonprofit LLC that first files an application for a certificate of authority under the LLC Act on or after July 1, 2006.”

TCA Section 48-249-1002(a) and section 10 of 2006 Tenn. Pub. Acts, ch. 620, also state with regard to domestic companies that if there are other specific statutory provisions that govern the formation of, impose restrictions or requirements on, confer special powers, privileges or authorities on or fix special procedures or methods for special categories of LLCs, then to the extent such provisions are inconsistent with or different from the Revised LLC Act, such provisions shall prevail.

²TCA Section 48-249-1002(b) provides: “On or after January 1, 2006, a domestic LLC formed prior to January 1, 2006, under the...[“old” Tennessee Limited Liability Company Act] may voluntarily elect to be governed by this Act by amending its articles of organization to included the statement ‘This LLC elects to be governed by the Tennessee Revised Limited Liability Company Act’ or a statement of like import. Such election and amendment to the articles of organization must be approved by consent of all the members of the domestic LLC.” TCA Section 48-249-1133 also applies this election provision to PLLCs formed under the “old” Act.

Section 10 of 2006 Tenn. Pub. Acts, ch. 620, provides a similar election procedure for any domestic nonprofit LLC that was formed prior to July 1, 2006.

- Foreign for-profit limited liability companies qualified prior to January 1, 2006, upon the due date of the first annual report required to be filed by the LLC on or after January 1, 2006, and foreign nonprofit limited liability companies qualified prior to July 1, 2006, upon the due date of the first annual report required to be filed by the LLC on or after July 1, 2006³.

Unless otherwise noted, the filing requirements in this guide applying to limited liability companies (LLCs) also apply to professional limited liability companies (PLLCs), and references to the term “LLC” include the term “PLLC.”

This publication reflects current statutory requirements through the 2006 Regular Session of the 104th General Assembly.

³TCA Section 48-249-1002(d) provides: “With respect to each foreign LLC that first filed an application for a certificate of authority prior to January 1, 2006, the ...[“old” Tennessee Limited Liability Company Act] shall apply to such foreign LLC until the due date of the first annual report required to be filed by such foreign LLC on or after January 1, 2006, after which due date the...[Tennessee Revised Limited Liability Company Act] shall apply to such foreign LLC, except that such foreign LLC shall not be required to obtain a new certificate of authority.” TCA Section 48-249-1133 also applies this applicability provision to foreign PLLCs qualified under the “old” Act.

Section 10 of 2006 Tenn. Pub. Acts, ch. 620, applies a similar provision to foreign nonprofit LLCs qualified prior to July 1, 2006, effective on the due date of the first annual report required to be filed on or after July 1, 2006.

Important Notes:

The Tennessee Limited Liability Company Act, TCA Sections 48-201-101 through 48-248-606 [the “old” LLC Act], continues to govern any domestic for-profit LLC formed prior to January 1, 2006, and any domestic nonprofit LLC formed prior to July 1, 2006, that does not elect to be governed by the Tennessee Revised Limited Liability Company Act, and may also govern certain domestic LLCs formed after that date (see footnote 1 on page iii).

The “old” LLC Act also continues to govern any foreign for-profit LLC qualified prior to January 1, 2006, until the due date of the first annual report required to be filed by the foreign LLC on or after January 1, 2006, and any foreign nonprofit LLC qualified prior to July 1, 2006, until the due date of the first annual report required to be filed by the foreign LLC on or after July 1, 2006.

Filing procedures applicable to the “old” LLC Act are not included in this filing guide. The filing procedures applicable to limited liability companies operating under the “old” LLC Act may be found in the 2002 Edition of the Limited Liability Companies Filing Guide.

Where appropriate, LLC forms as provided by the Division of Business Services have been modified for use with either the “old” LLC Act or the Tennessee Revised Limited Liability Company Act. Please refer to the “preamble” provision of the form to determine if the form is suitable for filings “pursuant to...” the Tennessee Limited Liability Company Act (the “old” LLC Act), the Tennessee Revised Limited Liability Company Act, or both.

July 1, 2006

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 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 principal office 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 the 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 Division of Business Services fax number is:

615-532-9870

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

- | | |
|-----------------------|--|
| • LLC Name | • Date of Qualification |
| • Assumed Names | • Status of Certificate of Authority |
| • Date of Formation | • Registered Agent |
| • Status of LLC | • Registered Office |
| • Place Formed | • Principal Office |
| • LLC Duration | • Annual Reports - date due & date filed |
| • Fiscal Year Closing | • Reinstatement date |
| • Amendments | |
| • Cancellation Date | |
| • Withdrawal Date | |
| • Filing date | |

The database information is available from our online searchable Business Information database at www.state.tn.us/sos/. In addition, telephone inquiries 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 LLC 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 Tennessee Revised Limited Liability Company Act and related statutes. 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.michie.com/.

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, TN 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 filings under the Tennessee Revised Limited Liability Company 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 administrative dissolution or revocation of the LLC.
- **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 for a rejected filing should be sent in writing to the Division of Business Services.
- **MONTH CALCULATIONS**. In calculating time requirements under the Tennessee Revised Limited Liability Company Act, 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.

- **APPEAL RIGHTS.** A customer has the right under TCA §48-249-1010 for judicial review of the decision of the Division of Business Services to refuse to file a document. Any judicial review must be conducted in accordance with the provisions of the Tennessee Uniform Administrative Procedures Act, found in Tennessee Code Annotated, Title 4, chapter 5.
- **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 (however, see page 16 regarding articles of organization and certificates of formation); and
 - Does not establish that a document purporting to be an exact or conformed copy is in fact an exact or conformed copy.

!!WARNING!!

Any person who signs a document, knowing it to be false in any material respect, with intent that the document be delivered to the Division of Business Services for filing, commits a Class B misdemeanor. Such action also constitutes grounds for administrative dissolution of the LLC.

BASIC FILING REQUIREMENTS

- A document must satisfy the requirements of the Tennessee Revised Limited Liability Company Act and other related statutes before it can be filed with the Division of Business Services.
- Only documents required or permitted to be filed by the Tennessee Revised Limited Liability Company Act and other related statutes can be accepted for filing with the Division of Business Services.
- A document must contain all of the information required by the Tennessee Revised Limited Liability Company Act. 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 document must be in the English language. An LLC name need not be in English if written in English letters or Arabic or Roman numerals. The certificate of existence required of foreign LLCs need not be in English if accompanied by a reasonably authenticated English translation.
- The document must be executed by the person submitting the document for filing, or by an authorized representative of such a person.
- 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 if other than the person's individual capacity.
- The document **may** but **need not** contain such items as an attestation by the secretary or an assistant secretary, and an acknowledgment, verification or proof.
- An annual report **must** include the date that the document is signed. All other documents submitted for filing **may** but **need not** contain the date the document is signed.
- The document should contain a statement that makes it clear that it is being filed pursuant to the Tennessee Revised Limited Liability Company Act.

- No articles of organization or application for certificate of authority can be filed with the Division of Business Services unless the document designates the registered agent and registered office of the LLC. Thereafter, no other document can be filed with the Division of Business Services if, at the time of filing, the LLC does not have a registered agent or registered office designated (unless the LLC 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, except in the case of a certificate of merger filed under TCA Section 48-249-702, or a certificate of conversion and the accompanying articles of organization or other formational document, as applicable, under TCA Sections 48-249-703, 48-249-704, or Section 9, 2006 Tenn. Pub. Acts, ch. 620.**
 3. Due to their nature, the following documents may **NOT** specify a delayed effective time and date:
 - Certificate of Formation
 - Application for Reserved Name

- Notice of Transfer/Cancellation of Reserved Name
- Application for Registered Name
- Application for Renewal of Registered Name
- Application for or Change, Cancellation, or Renewal of Assumed Name
- Articles of Termination by Organizers
- Articles of Revocation of Dissolution
- Articles of Termination
- Certificate of Reinstatement
- Cancellation of Certificate of Authority following Administrative Revocation
- Annual Report
- Articles of Correction

FORMING AN LLC IN TENNESSEE

BY WHOM AND WHEN

- One or more individuals or entities may act as organizer(s) of an LLC by filing articles of organization with the Division of Business Services.
- Unless a delayed effective date or an occurrence of a future event is specified in the articles, the LLC is formed and its existence begins on the date that articles are filed with the Division of Business Services. The file date is the date the articles are received and officially date and time stamped by the Division of Business Services, regardless of the method of delivery.
- An LLC engaging in a business that is subject to regulation under another Tennessee statute may form under, or elect to be governed by, the provisions of the Tennessee Revised Limited Liability Company Act only if permitted by, and subject to all limitations of the other statute.

LLC NAME

- As part of the formation process, a name for the new LLC must be chosen that meets the requirements of TCA §48-249-106 mentioned below.

- An LLC name must contain the words “limited liability company” or the abbreviation “L.L.C.,” or “LLC,” or words or abbreviations of like import in another language (provided they are written in roman characters or letters). In the case of a foreign LLC, the name may contain instead the designations allowed by the jurisdiction in which the foreign LLC was formed.
- **Special name requirements for a PLLC.** Instead of the words and abbreviations mentioned above, a professional limited liability company name must contain the words “professional limited company,” “professional limited liability company,” “professional LLC” or “limited liability professional company,” or the abbreviation “P.L.C.,” “P.L.L.C.,” “L.L.P.C.,” “PLC,” “PLLC” or “LLPC”. In the case of a foreign PLLC, the name may contain instead the designations allowed by the jurisdiction in which the foreign PLLC was formed. In addition, the name may not contain language stating or implying that it is formed or has elected professional LLC status for a purpose other than that authorized by TCA §48-249-1104 and its articles.
- The name of an LLC or foreign LLC cannot contain the word “corporation” or “incorporated” or an abbreviation of either or both of these words.
- An LLC’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 companies, corporations, both for-profit and nonprofit, limited partnerships, limited liability 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 LLC 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 Limited Liability Company 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,” “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 an LLC name satisfies the filing requirements under the Tennessee Revised Limited Liability Company 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 LLC can request to use a name that is not distinguishable from the name used by an existing business under the following circumstances:
 1. The applicant LLC submits an application to use an indistinguishable name, accompanied by payment of an additional \$20 filing fee. The application must include a written consent that is executed by a person authorized to act for the existing business and indicates that the existing business (1) consents to the use of the name by the applicant LLC and (2) agrees to change its own name to a distinguishable name (or to terminate its existence / withdraw its certificate of authority) within 60 (sixty) days;

2. The applicant LLC 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; or
 3. The applicant LLC submits an application to use an indistinguishable name, accompanied by payment of an additional \$20 filing fee. The application must include a written consent indicating that (1) the existing business consents to the use of the name by the applicant LLC and (2) both the existing business and the applicant LLC agree to use the same registered agent and registered office.
- An LLC's name cannot contain language stating or implying that:
 1. The LLC transacts or has power to transact any business for which authorization is required under Tennessee law, unless the appropriate commission or officer has granted such authorization and certifies that fact in writing; or
 2. The LLC is formed as, affiliated with, or sponsored by any fraternal, veterans, service, religious, charitable or professional organization, unless that fact is certified in writing by the body authorizing the formation or the organization with which affiliation or sponsorship is claimed; or
 3. The LLC is an agency or instrumentality of, affiliated with or sponsored by the United States or any state, subdivision or agency thereof, unless such fact is certified in writing by the appropriate official of the governmental entity; or
 4. The LLC is formed for a purpose other than that permitted by TCA §48-249-104 and its articles of organization and operating documents (or, in the case of a PLLC, the PLLC is formed for a purpose other than that permitted by TCA §48-249-1104 and its articles of organization).
 - If the LLC's name contains the word "mortgage," "bank," "banks," "banking," "credit union," or "trust," written approval must be first obtained from the Tennessee Department of Financial Institutions before documents can be accepted for filing with the Division of Business Services.

- The use of the word “cemetery” in a company name must be approved in writing and in advance by the Tennessee Department of Commerce & Insurance if the business relates to a cemetery for humans.
- Note: a PLLC may use a name otherwise prohibited if it is the personal name of a member or former member of the domestic or foreign PLLC or the name of an individual who was associated with a predecessor of the PLLC.
- A name may be reserved prior to formation by filing an application for reservation of LLC name with the Division of Business Services (see next section).

RESERVED NAME

- A person may reserve the exclusive use of an LLC name, including an assumed LLC 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 LLC name meets the name requirements of TCA §48-249-106 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 person holding the right to use a reserved LLC name, including an assumed LLC name, may transfer the reservation to another person by filing with the Division of Business Services a notice of the transfer signed by the person holding the right to use the reserved name. 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 person holding the right to use the reserved name, specifying the name reservation to be canceled and the name and address of the person holding the right to use the reserved name.
- The Division of Business Services provides form **#SS-4228** for an application for reservation of name, form **#SS-4234** for an application for transfer of a reserved name, and form **#SS-4226** for an application for cancellation of a

reserved name. The filing fee for reserving, transferring or canceling a name is **\$20.00**.

ASSUMED NAMES

- An LLC, domestic or foreign, may elect to transact business under an assumed name, provided the assumed name meets the name requirements of TCA §48-249-106 mentioned above (other than the LLC name designations), including name distinguishability.
- An assumed LLC name means any LLC name other than the true LLC name. Assumed names are also known as “fictitious” or “doing business as” (DBA) names.
- An assumed LLC name does **not** include:
 1. The identification by an LLC of its business with a trademark or service mark of which it is the owner or licensed user; or
 2. The use of a name of a division, not separately organized and not containing the word “limited liability company” or an abbreviation of such words, provided that the LLC’s name is also clearly disclosed with the division name.
- The name of an LLC with different or without any LLC name designations cannot be filed as an assumed name since such a name is not distinguishable on its face from the LLC’s true name of record.
- Before transacting any business in this State under an assumed name, the LLC must execute and file with the Division of Business Services an application setting forth:
 1. The true LLC name;
 2. The state or country under the laws of which it is formed;
 3. A statement that the business intends to transact business under an assumed LLC name; and
 4. The assumed LLC name the business proposes to use.

- The right to use an assumed LLC name is effective for five years from the date of filing and may be renewed for additional five year periods. An application for renewal of an assumed name may be filed within the two months preceding the expiration date of the right to use the assumed name.
- Approximately three months prior to the expiration date of the right of an active LLC to use an assumed name, the Division of Business Services will prepare and mail to the LLC a copy of form **#SS-4239**, an application for renewal of registration of an assumed name. Upon the timely filing of this form and payment of the **\$20.00** renewal fee, the right to use the assumed name will be renewed for an additional five year period.
- In addition to form **#SS-4239** mentioned above, the Division of Business Services provides upon request form **#SS-4230** for an application for registration of an assumed name, and form **#SS-4229** for an application to change or cancel an assumed name. The fee for filing an application for registration, cancellation, change or renewal of an assumed name is **\$20.00**.
- Administrative dissolution/revocation of an LLC automatically inactivates any active, registered assumed name and reinstatement of the LLC does not reinstate the registration of the assumed name. In such a case, a new application for registration of an assumed name must be filed.

ARTICLES OF ORGANIZATION

- The articles of organization are sometimes referred to as “articles” and set forth the items required under TCA §48-249-202 for an individual or a group of individuals to form an LLC. The required items are:
 1. An LLC name that satisfies the name requirements of TCA §48-249-106 (see page 8);
 2. The street address and zip code of the LLC’s initial registered office located in Tennessee, the county in which the office is located, and the name of its initial registered agent at that office;
 3. If one or more members will be personally liable for all of the debts, obligations and liabilities of the LLC, information required by TCA Section 48-249-114(f) setting forth the specific names of such members (the specifically identified members must also sign the articles);

4. A statement as to whether the LLC will be member-managed, manager-managed, or director-managed;
 5. If the LLC will have more than six (6) members at the date of filing, a statement as to the number of members at the date of the filing of the articles;
 6. If the existence of the LLC is to begin upon a future date or the happening of a specific event, a statement regarding the future date or description of the happening of the specific event (In no event can the future date or the actual occurrence of the specific event be more than ninety days from the filing of the articles of organization);
 7. The street address and zip code of the principal executive office of the LLC and the county in which the office is located;
 8. If the duration of the LLC is to be limited to a specific period of time or term of years, a statement indicating such limitation and the future date on which dissolution is to occur or the term of years;
 9. If the LLC, while being formed under Tennessee law, is not to engage in business in Tennessee, a statement that the LLC is prohibited from engaging in business in Tennessee.
- The articles of organization **may** set forth other items such as the names of LLC members, the purpose of the LLC, the names of LLC management, and provisions regulating the affairs of the LLC. The articles **need not** set forth any of the general LLC powers provided in the Tennessee Revised Limited Liability Company Act.
 - **Additional requirements for a PLLC.** The articles of a professional limited liability company must state that the entity is a PLLC, that its purpose is to render specified professional services, and that the PLLC has one or more qualified persons as members and no disqualified persons as members or holders.
 - If the effective date of formation of the LLC is to be the date of a future event specified in the articles of organization, the organizers or any member may, within thirty days after the date the future event occurs, file with the Division of Business Services a certificate of formation that states that the LLC was formed and the date of formation.

- If a certificate of formation is not filed within one hundred twenty days from the date of initial filing of the articles, the presumed effective date of the formation is the ninetieth day following the date of filing of the articles.
- As a general rule, the filing of the articles of organization (and the filing of a certificate of formation, if applicable) with the Division of Business Services is conclusive proof that the organizers satisfied all conditions precedent to formation, except in a proceeding by the State to cancel or revoke the formation or existence of the LLC or to dissolve the LLC involuntarily.
- The Division of Business Services provides form **#SS-4270** for filing articles of organization, and form **#SS-4232** for filing a certificate of formation.
- The filing fee for articles of organization is **\$50.00 per member in existence on the date of the filing, with a minimum fee of \$300.00 and a maximum fee of \$3,000.00**. If its articles of organization prohibit the LLC from doing business in Tennessee, the filing fee is \$300.00, regardless of the number of members in existence on the date of the filing. The filing fee for a certificate of formation is **\$20.00**.
- **Additional delivery requirements for a PLLC.** A domestic PLLC may not render professional services until it delivers a certified copy of its articles to each licensing authority with jurisdiction over a professional service described in the articles. A foreign PLLC may not render professional services until it delivers a certified copy of its certificate of authority to transact business in this State to each licensing authority with jurisdiction over a professional service described in the certificate of authority.
- If a PLLC ceases to render professional services, it must amend or restate its articles (or, if a foreign PLLC, must amend its certificate of authority) to delete references to rendering professional services and to conform its name to the name requirements for an LLC (see page 8). After such an amendment becomes effective, the PLLC may continue in existence as an LLC under TCA Sections 48-249-101—48-249-1018, and is no longer subject to TCA Sections 48-249-1101—48-249-1133.

**SPECIAL PROVISIONS RELATING TO THE FORMATION OF
NONPROFIT LIMITED LIABILITY COMPANIES**

- Effective July 1, 2006, the Tennessee Revised Nonprofit Limited Liability Company Act (2006 Tenn. Pub. Acts, ch. 620) permits the organization of certain nonprofit limited liability companies. In general, the filing requirements of the Tennessee Revised Limited Liability Company Act apply to such nonprofit limited liability companies.
- A nonprofit limited liability company is defined as a limited liability company:
 - (1) That is disregarded as an entity for federal income tax purposes; and
 - (2) Whose sole member is a nonprofit corporation, foreign or domestic, incorporated under or subject to the provisions of the Tennessee Nonprofit Corporation Act and who is exempt from franchise and excise tax as non-for-profit as defined in TCA §67-4-2004.
- A nonprofit corporation is defined as a nonprofit corporation, foreign or domestic, incorporated under or subject to the provisions of the Tennessee Nonprofit Corporation Act and exempt from franchise and excise tax as not-for-profit as defined in TCA §67-4-2004.
- A nonprofit corporation may organize a nonprofit limited liability company by filing articles of organization prominently designating it as a nonprofit limited liability company. However, a limited liability company *qualifies* as a nonprofit limited liability company only if the business is disregarded as an entity for federal income tax purposes.
- No more than one nonprofit corporation may be a member of a nonprofit limited liability company.
- The LLC Articles of Organization form **#SS-4270** may be used for filing articles of organization for a nonprofit limited liability company. **If using this form, the box identifying the company as a nonprofit limited liability company must be checked.** The filing fee for such articles of organization is **\$300.00.**
- **Please note that in performing its ministerial filing role, the Division of Business Services does not determine whether the filing of articles of organization for a nonprofit limited liability company is appropriate or proper, and makes no determination as to whether such an entity qualifies for legal or tax status as a nonprofit limited liability company.**

ARTICLES OF AMENDMENT

- An LLC may amend its articles of organization in accordance with the provisions of TCA Section 48-249-204 at any time.
- An LLC wishing to amend its articles of organization must file articles of amendment with the Division of Business Services setting forth:
 1. The name of the LLC;
 2. The text of each amendment adopted;
 3. The date of each amendment's adoption;
- The Division of Business Services provides form **#SS-4247** for filing articles of amendment.
- The filing fee for articles of amendment is **\$20.00**.

RESTATED ARTICLES

- An LLC may restate its articles at any time and may include one or more amendments to the articles. If the restatement contains an amendment to the articles, it must be designated as “Amended and Restated Articles of Organization.”
- An LLC wishing to restate its articles must file restated articles with the Division of Business Services setting forth:
 1. Restated articles that meet all of the filing requirements specified in the previous section for articles of organization; and
 2. A certificate stating:
 - The name of the LLC and the date of approval by the LLC of the restatement; and
 - If the restatement contains any amendment(s) to the articles, the text of each amendment and the date of its adoption.

- Note: The Division of Business Services certifies restated articles as the articles currently in effect without including the certificate information mentioned above.
- Duly adopted restated articles supersede the original articles and all prior articles of amendment.
- The filing fee for restated articles is **\$20.00**.

CONVERSION OF ANY OTHER BUSINESS ENTITY INTO LLC

- Any other business entity may convert to a domestic LLC by filing with the Division of Business Services (1) articles of organization, and (2) a certificate of conversion to a domestic LLC. However, see below for special provisions governing the conversion of a domestic for-profit corporation into an LLC under TCA §48-21-111 and the conversion of a subsidiary nonprofit corporation into a nonprofit LLC.
- “Other business entity” is defined as any domestic entity, other than a domestic LLC, or any foreign entity.
- The filing requirements for articles of organization are specified above on pages 14-16.
- The certificate of conversion to a domestic LLC must include the following information:
 1. The jurisdiction and type of entity of the converting other business entity immediately prior to its conversion to a domestic LLC, and its date of formation;
 2. The name of the converting other business entity immediately prior to the filing of the certificate of conversion to a domestic LLC;
 3. The name of the domestic LLC as set forth in its articles of organization
 4. A statement that all required approvals of the conversion have been obtained by the converting other business entity; and

5. The future effective date or time of the conversion to a domestic LLC if it is not to be effective upon the filing of the certificate of conversion to a domestic LLC and the articles of organization.
- Upon the filing with the Division of Business Services of the certificate of conversion to a domestic LLC and the articles of organization of the domestic LLC, or upon the future effective date or time of the certificate of conversion to a domestic LLC and the articles of organization of the domestic LLC, the other business entity is converted into a domestic LLC, and the domestic LLC is thereafter subject to all of the provisions of the Tennessee Revised Limited Liability Company Act. The existence of the domestic LLC is deemed to have commenced on the date the other business entity commenced its existence in the jurisdiction in which the other business entity was first formed.
 - The conversion constitutes a continuation of the existence of the converting other business entity in the form of a domestic LLC. The converting other business entity is not required to wind up its affairs or pay its liabilities and distribute its assets, and the conversion does not constitute a dissolution of the converting other business entity.
 - Note: If the converting other business entity is a foreign entity, the conversion must be permitted under the laws of the jurisdiction of the converting other business entity and the converting other business entity must comply with such laws. If the converting other business entity is a domestic entity, the conversion must be permitted under the other laws of this State that apply to the domestic business entity, and the domestic business entity must comply with such laws.
 - The Division of Business Services provides form **#SS-4268** for filing a certificate of conversion. The filing fee for the certificate of conversion is \$20.
 - The filing fee for articles of organization is **\$50.00 per member in existence on the date of the filing, with a minimum fee of \$300.00 and a maximum fee of \$3,000.00**. If its articles prohibit the LLC from doing business in Tennessee, the filing fee is \$300.00, regardless of the number of members in existence on the date of the filing.

CONVERSION OF DOMESTIC FOR-PROFIT CORPORATION INTO LLC UNDER TCA §48-21-111

- In addition to other conversion procedures, a domestic for-profit corporation may be converted into limited liability company by complying with the process

set forth in TCA §48-21-111, which requires the filing of (1) articles of organization and (2) a certificate of conversion.

- The articles of organization must meet the requirements of the Revised LLC Act. The Division of Business Services provides form #SS-4270 for filing articles of organization; the filing fee for articles of organization is **\$300.00**.
- The certificate of conversion must meet the following requirements under §48-249-703 of the Revised LLC Act and TCA §48-21-111:
 1. A statement that the converting entity is a corporation that was formed in Tennessee and the date of its date of formation;
 2. The name and principal business address of the converting corporation immediately prior to the filing of the certificate of conversion;
 3. A statement that the corporation was converted to a limited liability company from a corporation;
 4. The name of the domestic LLC as set forth in its articles of organization;
 5. The plan of conversion which sets forth:
 - (a) The name of the limited liability company into which the corporation will be converted;
 - (b) The manner and basis of converting the shares of such corporation into membership interests of the limited liability company or a statement that such information is contained in the operating agreement proposed for such limited liability company;
 - (c) The effective date and time of such conversion, if later than the date and time the articles of conversion are filed;
 - (d) The contents of the articles of organization that shall be the articles of organization of the limited liability company unless and until modified in accordance with the provisions of the Tennessee Revised Limited Liability Company Act; and

- (e) A statement that notification of the approval of the conversion will be deemed to be execution of the operating agreement by the persons who will be the members of the limited liability company.
6. A statement that the terms and conditions of the conversion have been approved by the unanimous vote of the shareholders;
 7. A statement that all required approvals of the conversion have been obtained by the converting other business entity;
 8. The number of members of the limited liability company at the date of conversion; and
 9. The future effective date or time of the conversion to a domestic LLC if it is not to be effective upon the filing of the certificate of conversion to a domestic LLC and the articles of organization.
- The conversion shall take effect upon the date the certificate of conversion is filed, or such later date as provided in the plan of conversion or certificate of conversion.
 - The Division of Business Services provides form **#SS-4498** for filing articles of conversion of a domestic for-profit corporation into a limited liability company. The filing fee for such articles of conversion is **\$50.00 per member in existence on the date of the conversion, with a minimum fee of \$300.00 and a maximum fee of \$3,000.00**. If its articles of organization prohibit the LLC from doing business in Tennessee, the filing fee is \$300.00, regardless of the number of members in existence on the date of the conversion.

CONVERSION OF SUBSIDIARY NONPROFIT CORPORATION INTO NONPROFIT LLC

- The Tennessee Revised Nonprofit Limited Liability Company Act permits the conversion of certain subsidiary nonprofit corporations into nonprofit limited liability companies.
- A nonprofit corporation is defined as a nonprofit corporation, foreign or domestic, incorporated under or subject to the provisions of the Tennessee Nonprofit Corporation Act and exempt from franchise and excise tax as not-for-profit as defined in TCA §67-4-2004.

- A subsidiary nonprofit corporation is defined as a nonprofit corporation whose sole member is a nonprofit corporation.
- A nonprofit limited liability company is defined as a limited liability company:
 - (1) That is disregarded as an entity for federal income tax purposes; and
 - (2) Whose sole member is a nonprofit corporation, foreign or domestic, incorporated under or subject to the provisions of the Tennessee Nonprofit Corporation Act and who is exempt from franchise and excise tax as non-for-profit as defined in TCA §67-4-2004.
- A domestic subsidiary nonprofit corporation may be converted into a nonprofit limited liability company by complying with the approval process set forth in Section 9 of 2006 Tenn. Pub. Acts, ch. 620 and by filing (1) articles of organization and (2) a certificate of conversion.
- The articles of organization must meet the requirements of the Revised LLC Act, including the prominent designation of the company as a nonprofit limited liability company. The Division of Business Services provides form #SS-4270 for filing articles of organization. **If using this form, the box identifying the company as a nonprofit limited liability company must be checked.** The filing fee for articles of organization is \$300.00.
- The certificate of conversion must meet the following requirements under §48-249-703 of the Revised LLC Act and Section 9(c) of 2006 Tenn. Pub. Acts, ch. 620:
 1. A prominent designation of the LLC as a nonprofit LLC;
 2. The jurisdiction in which the converting subsidiary nonprofit corporation was formed and its date of formation;
 3. The name and principal business address of the converting subsidiary nonprofit corporation immediately prior to the filing of the certificate of conversion;
 4. A statement that the converting subsidiary nonprofit corporation is being converted to a nonprofit LLC;
 5. The name of the domestic LLC as set forth in its articles of organization;

6. A statement that the terms and conditions of the conversion have been approved by the board of directors of the converting subsidiary nonprofit corporation and the parent nonprofit corporation;
 7. A statement that all required approvals of the conversion have been obtained by the converting other business entity;
 8. The future effective date or time of the conversion to a domestic LLC if it is not to be effective upon the filing of the certificate of conversion to a domestic LLC and the articles of organization.
- The conversion is effective when the certificate of conversion is filed with the Division of Business Services or at any future effective date or time if specified in the certificate of conversion. The filing of a certificate of conversion constitutes, and is deemed to be, articles of termination of corporate existence of the subsidiary nonprofit corporation.
 - The Division of Business Services provides form **#SS-4513** for filing a certificate of conversion of a subsidiary nonprofit corporation into a nonprofit LLC. The filing fee for such articles of conversion is **\$20.00**.
 - **Please note that in performing its ministerial filing role, the Division of Business Services does not determine whether the filing of a certificate of conversion for a subsidiary nonprofit corporation into a nonprofit limited liability company is appropriate or proper, and makes no determination as to whether such an entity qualifies for legal or tax status as a nonprofit limited liability company.**

REGISTERED OFFICE AND REGISTERED AGENT

- An LLC 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 any of the LLC's places of business.
- The registered agent may be:
 1. An individual who resides in this State and who maintains a business office at the same street address as the registered office;

2. A for-profit domestic corporation, nonprofit domestic corporation, domestic LLC or domestic registered LLP which maintains a business office at the same street address as the registered office; or
 3. A for-profit foreign corporation, nonprofit foreign corporation, foreign LLC or foreign registered LLP authorized to transact business or conduct affairs in this State which maintains a business office at the same street address as the registered office.
- If a registered agent resigns or is unable to perform the registered agent's duties, the LLC must promptly designate another registered agent. Failure to maintain a registered agent is grounds for administrative dissolution of the LLC.

Change of Registered Office or Agent, by LLC

- An LLC 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 LLC;
 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 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 Division of Business Services provides form **#SS-4225** for filing a change of registered office or registered agent, by the LLC.
- The filing fee for a change of registered office or registered agent, by the LLC, 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 LLC for which the registered agent is the registered agent by notifying the LLC in writing of the change and by filing with the Division of Business Services a statement of change that is signed (either manually or by facsimile) by the registered agent and which sets forth:
 1. The items mentioned above for the statement of change as filed by an LLC; and
 2. A statement that the LLC has been notified of the change.
- The Division of Business Services provides form **#SS-4252** for filing a change of registered office, by the registered agent.
- The filing fee for changes of registered office submitted at one time by a registered agent is **\$5 per business, with a minimum fee due of \$20.00**. Please contact the Division of Business Services for special procedures and forms applicable to mass registered office changes.

Resignation of Registered Agent

- A registered agent may resign the agency appointment by signing and filing with the Division of Business Services a statement of resignation, accompanied by the registered agent's certification that the registered agent has mailed a copy of the resignation to the principal executive office of the LLC 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 Division of Business Services provides form **#SS-4227** for filing a statement of resignation of the registered agent.
- The filing fee for a resignation statement is **\$20.00**.

CERTIFICATE OF MERGER

- Mergers are governed by TCA Title 48, chapter 249, part 7.
- A domestic LLC merging under the provisions of TCA Title 48, chapter 249, part 7, must file with the Division of Business Services a certificate of merger. The certificate must set forth:
 1. The name and jurisdiction of formation or organization of each constituent party to the merger;
 2. A statement that an agreement or plan of merger has been approved and executed by each constituent party to the merger;
 3. The name of the surviving constituent party;
 4. In the case of a merger in which a domestic LLC is the surviving entity, such amendments, if any, to the articles or organization of the surviving domestic LLC as are desired to be effected by the merger;
 5. If the merger is not to be effective upon the filing of the plan of merger, the future effective date or time of the merger;
 6. A statement that the agreement or plan of merger is on file at a place of business of the surviving constituent party, and the address of that place of business;
 7. A statement that a copy of the agreement or plan of merger will be furnished by the surviving constituent party, on request and without cost, to any person holding an interest in a constituent party to the merger; and
 8. If the surviving or resulting entity is a foreign entity, a statement that the surviving foreign entity agrees that it may be served with process in this State in any proceeding for the enforcement of any obligation of any domestic LLC that is a constituent party to the merger, irrevocably appointing the Secretary of State as its agent to accept service of process in any such proceeding and specifying the address to which a copy of such process shall be mailed to it by the Secretary of State.
- Unless a future effective date or time is provided in the certificate of merger, a merger takes effect upon the filing with the Division of Business Services of the certificate of merger.

- The certificate of merger as filed with the Division of Business Services acts as a notice of dissolution and articles of termination for a domestic LLC that is not the surviving or resulting entity in the merger.
- The filing fee for a certificate of merger is **\$100.00**.
- **Abandonment of Merger.** After an agreement or plan of merger has been approved as required by TCA Section 48-249-702, and at any time before the merger has become effective, the merger may be abandoned (subject to any contractual rights) by any entity that is a constituent party to the merger in accordance with the procedures set forth in the agreement or plan of merger or, if no such procedures are set forth in the agreement or plan of merger, (1) by any domestic LLC that is a constituent party to the merger in a manner determined by the members with respect to a member-managed LLC, by the managers with respect to a manager-managed LLC or by the directors with respect to a director-managed LLC, and (2) by another entity that is a constituent party to the merger in accordance with applicable law with respect to the other entity.

If the merger is abandoned after the certificate of merger has been filed with the Division of Business Services but before the merger has become effective, a statement, executed by each constituent party of the merger, stating that the merger has been abandoned in accordance with the agreement or plan of merger or TCA Section 48-249-702, must be filed with the Division of Business Services prior to the effectiveness of the merger. The filing fee for a statement of abandonment of merger is **\$20.00**.

CONVERSION OF LLC INTO ANY OTHER BUSINESS ENTITY

- A domestic LLC may convert to another business entity by filing with the Division of Business Services (1) a certificate of conversion, and (2), if converting into a domestic business entity, a formational document, if any, required by other laws of this State to be filed with the Division of Business Services in connection with the formation of the other domestic business entity.

The following list identifies the types of business entities that are required to file formational documents with the Division of Business Services and lists the applicable formation document, form number, and filing fee; for additional filing information, please refer to the respective filing guides for the listed business entity types:

1. For Profit Corporation: Charter (Articles of Incorporation); Form SS-4417; \$100
 2. Nonprofit Corporation: Charter (Articles of Incorporation); Form SS-4418; \$100
 3. Limited Partnership: Certificate; Form SS-4470; \$100
 4. Limited Liability Partnership: Application for Registration; Form SS-4482; \$50 per member, with minimum fee due of \$250 and maximum fee due of \$2500
- The certificate of conversion must include the following information:
 1. The name of the domestic LLC and, if it has been changed, the name under which its articles of organization were originally filed;
 2. The date of filing of the original articles of organization of the domestic LLC with the Division of Business Services;
 3. The name of the other entity into which the domestic LLC is to be converted and the jurisdiction and type of entity;
 4. The future effective date or time of the conversion if it is not to be effective upon the filing of the certificate of conversion;

5. A statement that all required approvals of the conversion have been obtained by the domestic LLC; and
 6. If the domestic LLC is converted to a foreign entity, a statement that the foreign entity agrees that it may be served with process in this State in any proceeding for the enforcement of any obligation of the domestic LLC arising prior to the date of the conversion, irrevocably appointing the Secretary of State as its agent to accept service of process in any such proceeding and specifying the address to which a copy of such process shall be mailed to it by the Secretary of State.
- The filing of the certificate of conversion appears to constitute a cessation of the existence of the domestic LLC as a domestic LLC, and the other business entity into which the domestic LLC is converted is deemed to be the same entity as the domestic LLC.
 - Note: If the domestic LLC is to be converted into a foreign entity, the conversion must be permitted under the laws of the jurisdiction of the foreign entity and the foreign entity must comply with such laws. If the domestic LLC is to be converted into a domestic entity (other than a domestic LLC), the conversion must be permitted under the other laws of this State that apply to the domestic entity and the domestic entity must comply with such laws.
 - The Division of Business Services provides form **#SS-4269** for filing a certificate of conversion. The filing fee for the certificate of conversion is \$20

DISSOLUTION

A domestic LLC is dissolved upon the first to occur of the following:

1. Expiration of the LLC's period of duration if fixed in the articles;
2. The occurrence of an event specified in the articles or operating agreement;
3. Nonjudicial dissolution by members in accordance with Section 48-249-603⁴;

⁴Section 48-249-603 provides that the members of an LLC may dissolve the LLC (1) upon any event of dissolution set forth in the articles, operating agreement or the Tennessee Revised Limited Liability Company Act requiring member action, (2) by any procedures set forth in the articles or operating agreement, or (3) in accordance with the procedure authorized by TCA §48-249-603.

4. Nonjudicial termination by organizers in accordance with Section 48-249-602;
5. Judicial dissolution under Sections 48-249-616 or 48-249-617;
6. Administrative dissolution by the Division of Business Services; or
7. If no members remain, as set forth in Section 48-249-601(a)(7)⁵.

In addition, a domestic LLC can be dissolved by a merger in which the LLC is not the surviving entity and by administrative revocation by the Tennessee Department of Revenue.

Nonjudicial Termination by Organizers

- If an LLC has not accepted contributions, a majority of the organizers may dissolve and terminate the LLC by filing with the Division of Business Services articles of termination setting forth:
 1. The name of the LLC;
 2. The date of its formation;
 3. A statement that contributions have not been accepted; and
 4. A statement that no debts remain unpaid;
- The existence of the LLC ceases upon the filing with the Division of Business Services of the articles of termination.

⁵ Section 48-249-601(a)(7) provides that an LLC is dissolved "...[a]t any time there are no members the LLC if (i) the LLC files a notice of dissolution...within ninety (90) days after the occurrence of the event that terminated the membership interest of the last remaining member, which notice of dissolution may be signed on behalf of the LLC by the personal representative of the last remaining member, (ii) the LLC documents specify that the termination of the membership interest of the last remaining member dissolves the LLC; provided, that if such notice of dissolution is not filed or the LLC documents do not provide for dissolution in that event, the LLC is not dissolved and is not required to be wound up and the personal representative of the last remaining member is automatically substituted as a member for the last remaining member effective as of the occurrence of the event that terminated the membership interest of the last remaining member. Notwithstanding the foregoing, the LLC documents may specify that any person may be substituted as a member for the last remaining member effective as of the date of the event that causes the termination of membership interest of the last remaining member."

- The Division of Business Services provides form **#SS-4244** for filing articles of termination.
- The filing fee for articles of termination is **\$20.00**.

Notice of Dissolution and Articles of Termination

- If dissolution is approved by the members under Section 48-249-603 (see footnote #4 on page 25), or if the LLC is dissolved upon expiration of duration, upon the occurrence of an event specified in the articles of organization or operating agreement, or because there are no members remaining under the provisions set forth in Section 48-249-601(a)(7)(see footnote #5 on page 26), a notice of dissolution must be filed with the Division of Business Services. The notice must contain:
 1. The name of the LLC; and
 2. If the dissolution is approved by the members pursuant to Section 48-249-603(b), a statement that the requisite vote of the members was received, or that the members validly took action without a meeting;
 3. If the dissolution occurs upon the expiration of duration, a statement of the expiration date; or
 4. If the dissolution occurs upon the occurrence of an event specified in the articles of organization or operating agreement, or because there are no members remaining, a brief statement of the event that caused the dissolution and the date of that event.
- When the notice of dissolution has been filed with the Division of Business Services, the LLC must cease to carry on its business, except to the extent necessary or appropriate for the winding up and termination of the business and affairs of the LLC. The LLC's existence continues to the extent necessary to wind up the affairs of the LLC until the dissolution is revoked or articles of termination are filed with the Secretary of State. It may, however, participate in a merger under Title 48, chapter 249, part 7, but the dissolved LLC cannot be the surviving business entity.

- An LLC dissolved by its members as provided in Section 48-249-603 may revoke its dissolution at any time prior to the filing with the Division of Business Services of the articles of termination. Revocation of dissolution is accomplished by filing with the Division of Business Services articles of revocation (see page 28).
- Once all the business of a dissolved LLC has been wound up, and the LLC dissolution has not been revoked, articles of termination must be filed with the Division of Business Services setting forth the following items:
 1. The name of the LLC;
 2. The date of the filing of its articles of organization;
 3. The reason for the filing of the articles of termination;
 4. Whether known and potential creditors and claimants have been notified of the dissolution under TCA §48-249-611; and
 5. Any other information that the person filing the articles of termination determines necessary or desirable to include.
- The existence of the LLC is terminated upon the filing with the Division of Business Services of the articles of termination.
- The Division of Business Services provides the following forms for dissolution and termination:
 - **#SS-4246** for notice of dissolution
 - **#SS-4245** for articles of termination of LLC existence
- The filing fee for a notice of dissolution is **\$20.00**; an additional **\$20.00** fee is required for articles of termination.

Revocation of Voluntary Dissolution by Members

- In the case of dissolution by the members as provided in TCA §48-249-603, and except as noted below, an LLC may revoke its dissolution at any time **prior** to the filing with the Division of Business Services of the articles of termination.

- After revocation is authorized pursuant to TCA §48-249-613(b), revocation of dissolution is accomplished by filing with the Division of Business Services articles of revocation of dissolution setting forth:
 1. The name of the LLC;
 2. The effective date of the dissolution that was revoked;
 3. The date that the revocation of dissolution was authorized;
 4. If the directors of a director-managed LLC or the managers of a manager-managed LLC revoked a dissolution authorized by the members, a statement that revocation was permitted by action by the directors or managers alone, as applicable, pursuant to that authorization; and
 5. If member action was required to revoke the dissolution, a statement that the resolution was duly adopted by the members and a copy of the resolution or the written consent authorizing the revocation of dissolution.
- Note: If a dissolved LLC is being wound up and terminated by being merged into a successor entity under TCA §48-249-610(a), under an agreement or plan of merger under §48-249-702, then the dissolution may be revoked only if the merger has been properly abandoned under §48-249-702(k).
- The Division of Business Services provides form **#SS-4250** for filing articles of revocation of dissolution, and the filing fee for articles of revocation of dissolution is **\$20.00** (no additional filing fee is necessary for filing the written consent to revocation of dissolution).

Dissolution and termination of nonsurviving LLC upon merger

- An LLC is dissolved and terminated upon the effective date of a merger in which the LLC is not the surviving organization. A certificate of merger as filed by the surviving entity with the Division of Business Services acts as a notice of dissolution and articles of termination for a domestic LLC that is not the surviving or resulting entity in the merger.

Administrative Dissolution by Division of Business Services

- Administrative dissolution may occur for any of the following reasons:
 1. The LLC does not deliver its properly completed annual report to the Division of Business Services within two months after it is due;
 2. The LLC is without a registered agent or registered office in this State for two or more months;
 3. The name of an LLC contained in a document filed with the Division of Business Services fails to comply with the name provisions of TCA §48-249-106 (see page 8);
 4. The LLC fails to notify the Division of Business Services within two months that its registered agent or registered office has been changed, that its registered agent has resigned, or that its registered office has been discontinued;
 5. The LLC submits to the Division of Business Services a check, bank draft, money order or other such instrument, for payment of any fee and it is dishonored upon presentation for payment;
 6. A director, officer, manager, member or other representative of an LLC signs a document such person knew was false in any material respect, with the intent that the document be filed with the Division of Business Services;
 7. The LLC fails to timely file with the Department of Revenue information required by TCA §48-249-1005(m). (NOTE: This provision applies only to the Department of Revenue survey that was due on April 1, 1998);
 8. The LLC fails to file applicable reports and/or to pay of applicable fees and taxes to the Tennessee Department of Employment Security (See TCA §50-7-404(k)); or

- If the Division of Business Services determines that one or more of the above-mentioned dissolution grounds exist, it serves written notice on the LLC by first class mail.
- If, within two months after service of the written notice, the LLC does not correct each ground for dissolution or demonstrate to the satisfaction of the Division of Business Services that each ground does not exist, the Division of Business Services administratively dissolves the LLC by issuing a certificate of dissolution. The certificate recites the grounds for dissolution and its effective date.
- The certificate of dissolution is filed with the Division of Business Services, and is also served on the LLC by first class mail.
- An administratively dissolved LLC continues its existence but may not carry on any business except that necessary to wind up and liquidate its business and affairs under TCA §48-249-601 and notify claimants under §48-249-611.
- The administrative dissolution of an LLC does not terminate the designation or authority of its registered agent or registered office.

Reinstatement following Administrative Dissolution by Division of Business Services

- An administratively dissolved LLC may apply to the Division of Business Services for reinstatement. The application for reinstatement must:
 1. Recite the name of the LLC at its date of administrative dissolution;
 2. State that the ground or grounds for dissolution either did not exist or have been eliminated; and
 3. State an LLC name that satisfies the requirements of TCA 48-249-106 (see page 8).
- If dissolution is based upon dissolution ground #7 (see previous section), then the application for reinstatement will be filed only if the Division of Business Services receives electronic tax clearance verification from the Department of Revenue; if the Division cannot receive such tax clearance, then the application will be rejected and returned to the applicant.

- If dissolution is based upon dissolution ground #8 (see previous section), then the application for reinstatement will be filed only if the Division of Business Services receives (1) certification from the Commissioner of the Department of Employment Security that the LLC has satisfied the requirements for cancellation of the certificate of dissolution, and (2) tax clearance verification from the Department of Revenue.
- The application for reinstatement must be accompanied by any outstanding (past due) annual reports (furnished by the Division of Business Services upon request).
- If the application for reinstatement contains the required information and the information is correct, 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 certificate, and also serve the certificate on the LLC by first class mail.
- If the LLC name in the application for reinstatement is different from the LLC name of the administratively dissolved LLC, the application for reinstatement serves as an amendment to the articles insofar as it pertains to the new LLC name.
- A reinstatement relates back to and takes effect as of the effective date of the administrative dissolution and the LLC resumes doing business as if the administrative dissolution had never occurred.
- If the Division of Business Services denies an LLC's application for reinstatement following administrative dissolution, the Division will serve the LLC with a written notice that explains the reason(s) for denial.
- An LLC may appeal the denial of reinstatement to the Chancery Court of Davidson County within thirty days after service of the notice of denial. The LLC appeals by petitioning the court to set aside the dissolution and attaching to the petition copies of the certificate of dissolution, the application for reinstatement, and the notice of denial.
- The Division of Business Services provides form **#SS-4240** 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 Other Agencies

- The articles of an LLC 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 articles are 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

- An LLC whose articles have 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.

Thereafter, the Division of Business Services will reinstate the LLC 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 LLC is entitled to reinstatement under TCA §67-4-2016 or §67-4-2116. Upon receipt of such a notification, the Division may send a notice of reinstatement clearance to the LLC and copies of any outstanding (past due) annual reports. The Division of Business Services will reinstate the LLC's articles 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.

Termination following Administrative Dissolution/Revocation

- If an LLC that has been administratively dissolved/revoked wishes to terminate its existence, it may do so without first being reinstated. Termination is accomplished by filing with the Division of Business Services articles of termination following administrative dissolution or revocation setting forth:
 1. The name of the LLC;
 2. The date that the termination of existence was authorized;
 3. A statement that the resolution authorizing termination was duly adopted by the members;
 4. A copy of the resolution or the written consent authorizing termination; and
 5. A statement that all the assets of the LLC have been distributed to its creditors, members and holders.

- The existence of the LLC is terminated upon the filing with the Division of Business Services of the articles of termination following administrative dissolution.

- The Division of Business Services provides form **#SS-4243** for filing articles of termination following administrative dissolution.

- The filing fee for articles of termination following administrative dissolution or revocation is **\$100.00**. No additional filing fee is necessary for filing the written consent to termination.

Judicial Dissolution

- A court of record with proper venue may dissolve an LLC in accordance with the provisions of TCA Title 48, chapter 249, part 6. Dissolution is effective upon the decree of dissolution becoming final and non-appealable. The decree must be filed with the Division of Business Services and serves as a notice of dissolution. See also special judicial dissolution procedures relative to professional limited liability companies (TCA §48-249-1122).

FOREIGN LIMITED LIABILITY COMPANIES TRANSACTIONING BUSINESS IN TENNESSEE

PRECONDITION FOR TRANSACTIONING BUSINESS

- A foreign LLC (any LLC formed outside Tennessee) wishing to conduct business in Tennessee must obtain a certificate of authority before commencing business activities.
- **Consequences of a foreign LLC transacting business without authority:**
 - **A foreign LLC which transacts business or conducts affairs in Tennessee without a certificate of authority is liable to the State for three (3) times the otherwise required filing fee for each year or part thereof during which the foreign LLC failed to have such a certificate of authority. All amounts due must be paid prior to the filing of the application for certificate of authority.**
 - **A foreign LLC transacting business in Tennessee without a certificate of authority may not maintain a proceeding in any court of this State until such time as it obtains a certificate of authority. However, the failure to obtain a certificate of authority does not impair the validity of its LLC contracts or acts or prevent it from defending itself in a court of this State.**
- The Tennessee Revised Limited Liability Company Act does not define “transacting business,” but does provide the following non-inclusive and non-exhaustive list of activities that do **not** constitute transacting business in Tennessee:
 1. Maintaining, defending or settling any proceeding, claim or dispute;
 2. Holding meetings of its members or representatives or carrying on other activities concerning its internal affairs;
 3. Maintaining bank accounts;

4. Maintaining offices or agencies for the transfer, exchange and registration of the foreign LLC's own securities or appointing and maintaining trustees or depositories with respect to those securities;
5. Selling through independent contractors;
6. Soliciting or obtaining orders, whether by mail or through representatives or otherwise, if the orders require acceptance outside Tennessee before they become contracts;
7. Creating or acquiring indebtedness, deeds of trusts, mortgages and security interests in real or personal property;
8. Securing or collecting debts or enforcing mortgages, deeds of trust, and security interests in property securing the debt;
9. Owning, without more, real or personal property (including, for a reasonable time, the management and rental of real property acquired in connection with enforcing a mortgage or deed of trust if the owner is attempting to liquidate the investment and if no office or other agency, other than an independent agency, is maintained in Tennessee);
10. Conducting an isolated transaction that is completed within one month and that is not one in the course of repeated transactions of a like nature; or
11. Transacting business in interstate commerce.

- A foreign entity is not deemed to be transacting business in Tennessee for purposes of obtaining a certificate of authority to transact business solely by reason it its being or acting in its capacity as a member or manager of a domestic or foreign LLC.
- NOTE: In performing its ministerial filing duties, the Division of Business Services does not resolve or determine whether specific activities constitute "transacting business" under the Tennessee Revised Limited Liability Company Act.
- **Special requirements for a foreign PLLC.** A foreign PLLC is not required to obtain a certificate of authority in Tennessee unless it maintains or intends to maintain an office in Tennessee for conduct of business or professional

practice. In all other cases, a foreign PLLC may not transact business in Tennessee until it obtains a certificate of authority.

- A foreign PLLC may not register with the Division of Business Services unless:
 1. Its name satisfies the PLLC name requirements (see page 8);
 2. It is formed for one or more of the purposes referenced in and satisfies the requirements of TCA §48-249-1104; and
 3. All of its members, holders of financial rights (or their equivalent), if any, directors (or their equivalent), if any, managers (or their equivalent), if any, and officers (or their equivalent), if any, are licensed in one (1) or more states to render a professional service described in its articles; however, if the licensing authority in Tennessee permits persons other than qualified persons to serve as directors, managers or officers of a PLLC, not less than one half (1/2) of its directors (or their equivalent), if any, all of its managers (or their equivalent), if any, and all of its officers (or their equivalent), if any, except the secretary, assistant secretary and treasurer, if any, shall be qualified persons with respect to the foreign PLLC.
- A foreign PLLC may not render professional services until it delivers a certified copy of its certificate of authority to transact business in this State to each licensing authority with jurisdiction over a professional service described in the certificate of authority.
- **Special requirements for a foreign nonprofit LLC.** A foreign nonprofit LLC must include in its application for certificate of authority that the entity is a nonprofit LLC and that it meets the requirements of Section 6 of 2006 Tenn. Pub. Acts, ch. 620 (The Tennessee Revised Nonprofit Limited Liability Company Act).

LLC NAME

- A foreign LLC name, to the extent used in Tennessee, must meet the name requirements of TCA §48-249-1108 (see page 8).

REGISTERED NAME

- A foreign LLC may register its name (including its name with any addition under TCA §48-249-106(a)), or an assumed name under which it transacts business, if the name is distinguishable upon the records of the Division of Business Services.
- A foreign LLC registers its name or assumed name by filing with the Division of Business Services an application which:
 1. Sets forth its LLC name or assumed LLC name, the state or country of its formation; and
 2. Is accompanied by a certificate of existence (or a similar document) from the state or country of formation. **The certificate must bear a date of not more than one month prior to the date the application is filed in this State.**
- A registered LLC name or assumed LLC name is effective upon filing and remains effective until the end of the calendar year in which the registration occurs.
- A foreign LLC may renew an effective registration for successive years by filing a renewal application that complies with the requirements mentioned above for applying for a registered name. The renewal application must be filed between October 1 and December 31 of the preceding year and renews the registration for the following calendar year.
- A foreign LLC whose registration is effective may thereafter apply for authority to transact business in this State as a foreign LLC under that name or consent in writing to the use of that name by a domestic LLC or by another foreign LLC authorized or applying for authority to transact business in this State. Such registration terminates when the LLC becomes authorized to transact business in this State or when the consent to the use of the registered name becomes effective.
- The Division of Business Services provides form **#SS-4236** for an application for registration of a LLC name, and form **#SS-4237** for an application for renewal of registration of a LLC name.
- The filing fee for registering, transferring or canceling a registered LLC name is **\$20.00**.

ASSUMED NAMES

- See page 13.

CERTIFICATE OF AUTHORITY

- A foreign LLC may apply for a certificate of authority to transact business in this State by filing with the Division of Business Services an application that sets forth:
 1. The name of the foreign LLC;
 2. The jurisdiction and date of its formation;
 3. The street address, including zip code, of its registered office in this State and the name of its registered agent at that office;
 4. The street address, including zip code, of the principal executive office of the foreign LLC;
 5. If the provisions of TCA Section 48-249-309(i) apply (relating to foreign series LLCs), the information required under TCA Section 48-249-309(i)⁶;
 6. If the foreign LLC has more than six (6) members at the date of the filing of the application for certificate of authority, the number of

⁶ TCA Section 48-249-309(i) provides: “If a foreign LLC that is applying for a certificate of authority to transact business in this state or is authorized to transact business in this state is governed by articles, an operating agreement and/or similar equivalent documents that establish or provide for the establishment of designated series of members, directors, managers or interests having separate rights, powers and/or duties with respect to specified property and/or obligations of the foreign LLC and/or profits and losses associated with specified property and/or obligations, that fact shall be so stated in the foreign LLC’s application for a certificate of authority to transact business in this state or an amendment of such certificate of authority. In addition, the foreign LLC shall state in such application or amendment, as applicable, whether the debts, liabilities, obligations and expenses incurred, contracted for or otherwise existing with respect to a particular series, if any, shall be enforceable against the assets of such series only, and not against the assets of the foreign LLC generally or any other series thereof, and, unless otherwise provided in such application or amendment, none of the debts, liabilities, obligations and expenses incurred, contracted for or otherwise existing with respect to the foreign LLC generally or any other series thereof shall be enforceable against the assets of such series.”

members of the LLC at the date of filing the application for the certificate of authority; and

7. An original certificate of existence (often referred to as a certificate of good standing) from the state or country of formation (**This certificate may not be more than two months old when received by the Division of Business Services**).
- **Special requirements for a foreign PLLC.** A foreign PLLC must also state that it is a foreign PLLC, state that its purpose is to render specified professional services, and include a statement that the requirements of TCA §48-249-1123(b)(3) are satisfied.
 - **Special requirements for a foreign nonprofit LLC.** A foreign nonprofit LLC must include in its application for certificate of authority that the entity is a nonprofit LLC and that it meets the requirements of Section 6 of 2006 Tenn. Pub. Acts, ch. 620 (The Tennessee Revised Nonprofit Limited Liability Company Act).
 - An application for certificate of authority that has been marked “Filed” and stamped with the name and title of the Secretary of State constitutes the certificate of authority and is effective as of the date of filing.
 - The Division of Business Services provides form **#SS-4233** for filing an application for certificate of authority.
 - The filing fee for a certificate of authority is **\$50.00 per member in existence on the date of the filing, with a minimum fee of \$300.00 and a maximum fee of \$3,000.00.**

AMENDED CERTIFICATE OF AUTHORITY

A foreign LLC authorized to transact business in this State must obtain an amended certificate of authority from the Division of Business Services if:

1. Any statement in the application for a certificate of authority was false when made; or
2. Any matter described in the application for a certificate of authority has changed, making the application inaccurate in any respect.

(except for changes in the registered office or registered agent, which should be made as provided on pages 20-21, above)

- The requirements for obtaining an original certificate of authority apply to obtaining an amended certificate (see above).
- An application for amended certificate of authority that has been marked “Filed” and stamped with the name and title of the Secretary of State constitutes the amended certificate of authority.
- The Division of Business Services provides form **#SS-4231** for filing an application for amended certificate of authority.
- The filing fee for an application for amended certificate of authority is **\$20.00**.

REGISTERED OFFICE AND REGISTERED AGENT

- A foreign LLC authorized to transact business in this State must **continuously** maintain in this State both a registered office and a registered agent (see page 19).

Change of Registered Office or Agent, by LLC

- See page 25.

Change of Registered Office, by Registered Agent

- See page 26.

Resignation of Registered Agent

- See page 26.

CANCELLATION OF CERTIFICATE OF AUTHORITY

- A foreign LLC may cancel its certificate of authority by filing with the Division of Business Services an application for cancellation of certificate of authority setting forth:
 1. The name of the foreign LLC and, if different, the name under which it transacts business in Tennessee;
 2. The name of the jurisdiction under whose law it was formed;
 3. A statement that it is not transacting business in this State and that it surrenders its authority to transact business in this State;
 4. A statement that it either continues its registered agent in this State or 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;
 5. If the authority of its registered agent is revoked and the Secretary of State is appointed as its agent for service of process, a mailing address to which the Secretary of State may mail a copy of any process service on the Secretary of State; and
 6. A statement indicating a commitment to notify the Division of Business Services in the future of any change in its mailing address.
- An application for cancellation of certificate of authority that has been marked “Filed” and stamped with the name and title of the Secretary of State constitutes the cancellation of certificate of authority.
- The Division of Business Services provides form **#SS-4241** for filing an application for cancellation of certificate of authority, and the filing fee for an application for cancellation of certificate of authority is **\$20.00**.

REVOCATION OF CERTIFICATE OF AUTHORITY

- Revocation of a foreign LLC’s certificate of authority may occur for any of the following reasons:

1. The foreign LLC does not deliver its properly completed annual report to the Division of Business Services within two (2) months after it is due;
2. The foreign LLC is without a registered agent or registered office in this State for two (2) or more months;
3. The foreign LLC fails to notify the Division of Business Services within two (2) months that its registered agent or registered office has been changed, that its registered agent has resigned, or that its registered office has been discontinued;
4. The name of the foreign LLC contained in a document filed with the Division of Business Services fails to comply with the name provisions of TCA §48-249-903;
5. A member or representative of the foreign LLC signed a document knowing it was false in any material respect with intent that the document be delivered to the Division of Business Services for filing;
6. The Division of Business Services receives a duly authenticated certificate from the Secretary of State or other official having custody of the foreign LLC's records in the jurisdiction under whose law the foreign LLC is formed, stating that it has been terminated or has been a constituent party to a merger and was not the surviving entity of the merger;
7. The foreign LLC is exceeding the authority conferred upon it by TCA Title 48, chapter 249, part 9;
8. The foreign LLC submits to the Division of Business Services a check, bank draft, money order or other such instrument, for payment of any fee and it is dishonored upon presentation for payment;
9. The foreign LLC fails to timely file with the Department of Revenue information required by TCA §48-249-1005(m) (NOTE: This provision applies only to the Department of Revenue survey that was due on April 1, 1998);

10. The LLC fails to file applicable reports and/or to pay of applicable fees and taxes to the Tennessee Department of Employment Security (See TCA §50-7-404(k));

11. A licensing authority with jurisdiction over a professional service described in a foreign PLLC's certificate of authority certifies to the Division of Business Services that the PLLC has violated or is violating a provision of TCA Title 48, chapter 249, part 11; or

- If the Division of Business Services determines that one or more of the above-mentioned grounds (other than ground #6) exist, it serves written notice on the LLC by first class mail.
- If revocation is based upon ground #6, then no notice to the foreign LLC is required, and a certificate of revocation may be issued without a two month waiting period.
- If, within two months after service of the written notice, the foreign LLC does not correct each ground for revocation or demonstrate to the satisfaction of the Division of Business Services that each ground does not exist, the Division of Business Services administratively revokes the LLC's certificate of authority by issuing a certificate of revocation. The certificate recites the grounds for revocation and its effective date.
- The certificate of revocation is filed with the Division of Business Services, and is also served on the foreign LLC by first class mail.
- The authority of foreign LLC to transact business in this State ceases on the date shown of the certificate revoking its certificate of authority.
- The administrative revocation of a foreign LLC's certificate of authority appoints the Secretary of State as the foreign LLC's agent for service of process. However, revocation of a foreign LLC's certificate of authority does not terminate the designation or authority of its registered agent or registered office.
- NOTE: A foreign LLC's certificate of authority may also 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.

REINSTATEMENT FOLLOWING ADMINISTRATIVE REVOCATION BY DIVISION OF BUSINESS SERVICES

- A foreign LLC whose certificate of authority has been administratively revoked may apply to the Division of Business Services for reinstatement. The application for reinstatement must:
 1. Recite the name of the LLC at its date of administrative revocation;
 2. State that the ground or grounds for revocation either did not exist or have been eliminated; and
 3. State a name for the foreign LLC that satisfies the requirements of TCA 48-249-903 (see page 8).
- If dissolution is based upon dissolution ground #9 (see previous section), then the application for reinstatement will be filed only if the Division of Business Services receives electronic tax clearance verification from the Department of Revenue; if the Division cannot receive such tax clearance, then the application will be rejected and returned to the applicant.
- If revocation is based upon dissolution ground #10 (see previous section), then the application for reinstatement will be filed only if the Division of Business Services receives (1) certification from the Commissioner of the Department of Employment Security that the LLC has satisfied the requirements for cancellation of the certificate of revocation, and (2) electronic tax clearance verification from the Department of Revenue.
- The application for reinstatement must be accompanied by any outstanding (past due) annual reports (furnished by the Division of Business Services upon request).
- If the application for reinstatement contains the required information and the information is correct, the Division of Business Services will cancel the certificate of revocation, prepare a certificate of reinstatement that recites the Division's determination and the effective date of reinstatement, file the certificate, and also serve the certificate on the foreign LLC by first class mail.
- If the LLC name in the application for reinstatement is different from the C name of the foreign LLC whose certificate of authority was administratively revoked, the application for reinstatement serves as an amendment to the

foreign LLC's certificate of authority insofar as it pertains to the foreign LLC's name.

- A reinstatement relates back to and takes effect as of the effective date of the administrative revocation and the foreign LLC resumes carrying on its business as if the administrative revocation had never occurred.
- The Division of Business Services provides form **#SS-4240** for filing an application for reinstatement following administrative revocation.
- The fee for filing an application for reinstatement following administrative revocation is **\$70.00**. Other fees may also be applicable (for example, fees for filing any missing annual reports).
- If the Division of Business Services denies an LLC's application for reinstatement following administrative revocation, the Division will serve the foreign LLC with a written notice that explains the reason(s) for denial.
- The foreign LLC may appeal the denial of reinstatement to the Chancery Court of Davidson County within one month after service of the notice of denial. The foreign LLC appeals by petitioning the court to set aside the revocation and attaching to the petition a copy of the notice of denial.

REINSTATEMENT FOLLOWING ADMINISTRATIVE REVOCATION BY DEPARTMENT OF REVENUE

- A foreign LLC whose certificate of authority 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.

Thereafter, the Division of Business Services will reinstate the foreign LLC 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 the foreign LLC is entitled to reinstatement under TCA §67-4-2016 or §67-4-2116. Upon receipt of such a notification, the Division may send a notice of reinstatement clearance to the LLC and copies of any outstanding (past due) annual reports. The Division of Business Services will reinstate the LLC's certificate of authority 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.

CANCELLATION OF CERTIFICATE OF AUTHORITY FOLLOWING ADMINISTRATIVE REVOCATION

- If a foreign LLC whose certificate of authority has been administratively revoked wishes to withdraw from the State, it may do so without first being reinstated. Withdrawal is accomplished by filing with the Division of Business Services an application for cancellation of certificate of authority following administrative revocation setting forth:
 1. The current name of the foreign LLC and, if different, the name under which it transacts business in this State, the date of revocation, and the name of the jurisdiction under whose law it is formed;
 2. A statement that it is not transacting business in this State and that it surrenders its authority to transact business in this State;
 3. A statement that it either continues its registered agent in this State or 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. If the authority of its registered agent is revoked and the Secretary of State is appointed as its agent for service of process, a mailing address to which the Secretary of State may mail a copy of any process service on the Secretary of State; and
 5. A statement indicating a commitment to notify the Division of Business Services in the future of any change in its mailing address.

- An application for cancellation of certificate of authority following administrative revocation that has been marked “Filed” and stamped with the name and title of the Secretary of State constitutes the cancellation of the certificate of authority.
- The Division of Business Services provides form **#SS-4254** for filing an application for cancellation of certificate of authority following administrative revocation.
- The filing fee for an application for cancellation of certificate of authority following administrative revocation is **\$100.00**.

ANNUAL REPORTS

- Each LLC registered in Tennessee, regardless of whether domestic or foreign, must file an “annual report” with the Division of Business Services **on or before the first day of the fourth month following the close of the LLC’s fiscal year**.
- **Each annual report form is customized with current information of record relating to the specific LLC to which the form applies. Annual report forms are not available as blank forms and must be filed on the preprinted forms provided by the Division of Business Services.**
- The Division of Business Services automatically prepares and mails the customized annual report form to each active LLC during the ending month of the LLC’s fiscal year (the FYC closing month).
- For businesses formed/qualified on or 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 submitting a written request to the Division of Business Services to change the fiscal year closing. There is no fee for changing the fiscal year closing month.

- Please note, however, that if the 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.
- Except as noted below, the information in the annual report must be current as of the date the annual report is executed on behalf of the LLC and must include:
 1. The name of the LLC and the jurisdiction under whose laws it is formed;
 2. The street address in Tennessee, including zip code, of its registered office, and the name of its registered agent at that office (The address of the registered office must be a complete street address; a post office box number alone is not acceptable);
 3. The street address, including the zip code, of its principal executive office (The address of the principal office must be a complete street address; a post office box number alone is not acceptable);
 4. If the LLC is a director-managed LLC or a manager-managed LLC (or its equivalent), the names and business addresses, including the zip code, of its directors or managers (or their equivalent);
 5. The names and business addresses, including the zip code, of its officers (or their equivalent), if any;
 6. The federal employer identification number (FEIN) of the LLC, or if such number has not been obtained, a representation that it has been applied for; and
 7. If the LLC will have more than six (6) members as of the date the annual report is executed on behalf of the LLC, the number of members of the LLC at the date the annual report is executed on behalf of the LLC.
- An outstanding (past due) annual report that is being filed for reinstatement purposes should reflect information that was current as of the close of the LLC's fiscal year to which the report applies.

- An annual report of a domestic LLC that sets forth a change of the principal executive office of the domestic LLC is deemed to be an amendment to the articles of organization of the domestic LLC; an annual report of a foreign LLC that sets forth a change of the principal executive office of the foreign LLC is deemed to be an amendment to the certificate of authority of the foreign LLC.
- An annual report of an LLC that sets forth a change of registered office or registered agent is deemed to be a statement of change for purposes of TCA Section 48-249-110(a).
- The filing fee for annual reports **without** changes to the registered agent information is **\$50.00 per member in existence on the date of the filing, with a minimum fee of \$300.00 and a maximum fee of \$3,000.00**. If its articles of organization prohibit the LLC from doing business in Tennessee, the filing fee is \$300.00, regardless of the number of members in existence on the date of the filing. Any change to the registered agent/office information requires payment of an additional **\$20.00** fee (regardless of the number of registered agent/office changes).

Common Filing Rejection Reasons

- Avoiding the frequently encountered problems noted below will help ensure that an annual report can be timely filed with the Division of Business Services.
 1. The correct fee is not paid. The annual report fee is \$50.00 per member in existence on the date the annual report is executed, with a minimum fee of \$300.00 and a maximum fee of \$3,000.00, and an additional \$20 is required if any change is made concerning the registered agent.
 2. The directors/managers are not listed, or no box is checked indicating the LLC management type.
 3. The annual report is not signed, the signer's name is not printed or typed, and/or the signer's title is not given.
 4. The annual report is not dated.

5. The annual report is not typed or filled out in ink.
6. The principal address or the registered agent address is changed to a post office box.

ARTICLES OF CORRECTION

- A domestic or foreign LLC may correct a document filed with the Division of Business Services if the document:
 1. Contains an incorrect statement; or
 2. Was defectively executed, attested, sealed, certified, or acknowledged.
- A document is corrected by preparing and filing with the Division of Business Services articles of correction which:
 1. Describe the document (including its filing date) or attach a copy of the document;
 2. Specify the incorrect statement and the reason it is incorrect or the manner in which the execution, attestation, etc., was defective; and
 3. Correct the incorrect statement or defective execution, attestation, etc.
- Articles of correction are effective on the effective time and date of the document they correct except as to persons relying on the uncorrected document and adversely affected by the correction. As to those persons, articles of correction are effective when filed.
- The Division of Business Services provides form **#SS-4242** for filing articles of correction.
- The filing fee for articles of correction is **\$20.00**.

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 LLC is duly formed under the laws of this State, the date of its formation, and the period of its duration if less than perpetual, or whether the foreign LLC is authorized 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 LLC have been paid (as reflected in the records of the Division of Business Services and the Tennessee Department of Revenue;
 3. Whether the most recent LLC annual report as required by the Tennessee Revised Limited Liability Company Act has been filed with the Division of Business Services;
 4. Whether articles of dissolution have been filed; and
 5. Whether articles of termination of LLC existence have been filed or whether an application for cancellation of certificate of authority has been filed.

Subject to any qualification stated in the certificate, a certificate of existence or authorization issued by the Division of Business Services may be relied upon as conclusive evidence that the domestic or foreign LLC is in existence or is authorized to transact business in this State and is in good standing.

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

Mergers. A certificate of fact lists only recorded information in the Division's files relating to the names of the businesses merged, the name of the surviving business, and the date the merger was filed with the Division. The Division cannot interpret merger documents so as to certify other information that may be contained in such documents, such as the effective date of the merger.

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. **Such a certification is conclusive evidence that the original document is on file with the Secretary of State, as provided in TCA §48-249-1011.**
- 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-4161, a document copy request (including request for certificate of fact).
- The certification service fee is **\$20.00** per LLC, 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 ORGANIZE? The statutes do not require the use of an attorney to organize; however, the use of a professional may be advisable.

WHAT ARE ARTICLES OF ORGANIZATION? Articles of organization is the document filed to become an LLC. It sets forth certain minimum information about the LLC that is required by law.

WHAT IS AN ASSUMED NAME? An assumed name, also known as a DBA (doing business as) or fictitious name, is a name other than the true LLC name under which the LLC conducts business.

WHAT IS A CERTIFICATE OF EXISTENCE? The certificate of existence, also known as a certificate of good standing, is a document issued by the state or country of formation that certifies that an LLC is active and has met the filing requirements for that jurisdiction.

WHAT IS A REGISTERED AGENT? An LLC 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 ORGANIZE? It takes only one person to act as the organizer when an LLC is formed.

DOES AN LLC NEED A CERTAIN AMOUNT OF CAPITAL TO ORGANIZE? Tennessee does not set a minimum amount of capital to form as an LLC.

DOES THE LLC HAVE TO BE RECORDED ANYWHERE ELSE? Once the articles have been filed with the Division of Business Services, the articles have to be filed with the Register of Deeds in the county in which the LLC has its principal office. Articles of amendment, restated articles and certain other documents must also be filed with the Register of Deeds. A certificate of merger must be filed with the Register of Deeds in the county in which the new or surviving LLC has its principal office.

DOES A PERSON OWN STOCK IN AN LLC? There is no stock ownership in an LLC. Owners of an LLC own a percentage of the business in essentially the same manner as partners in a partnership.

GLOSSARY

ANNUAL REPORT - A form provided by the Division of Business Services through which each domestic and foreign LLC annually provides or updates certain information required by the laws of Tennessee.

APPLICATION FOR CERTIFICATE OF AUTHORITY - A document that must be filed by a foreign LLC before the LLC may legally transact business in Tennessee.

ARTICLES OF ORGANIZATION - A document that is used to form an LLC and which sets out essential initial information about the LLC.

ARTICLES OF TERMINATION - A document that terminates a domestic LLC's existence following the filing of "articles of dissolution."

ASSUMED NAME - The name, other than the actual LLC name, under which an LLC does business.

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 LLC filings in Tennessee.

DOMESTIC - An LLC formed in the State of Tennessee.

FOREIGN - An LLC formed in a state or country other than Tennessee.

NONPROFIT CORPORATION – a nonprofit corporation, foreign or domestic, incorporated under or subject to the provisions of the Tennessee Nonprofit Corporation Act and exempt from franchise and excise tax as not-for-profit as defined in TCA §67-4-2004.

NONPROFIT LLC – A limited liability company (1) that is disregarded as an entity for federal income tax purposes, and (2) whose sole member is a nonprofit corporation, foreign or domestic, incorporated under or subject to the provisions of

the Tennessee Nonprofit Corporation Act and who is exempt from franchise and excise tax as not-for-profit as defined in TCA §67-4-1004.

NAME RESERVATION - The act of securing the use of a name before the formation or registration of an LLC.

NOTICE OF DISSOLUTION - A document filed to begin the process of terminating an LLC's existence.

PRINCIPAL EXECUTIVE OFFICE (PRINCIPAL OFFICE) - The office that is designated as the principal executive office of an LLC in its articles or application for certificate of authority, as applicable, or as thereafter changed in accordance with the Tennessee Revised Limited Liability Company Act.

PROFESSIONAL LLC (PLLC) - An LLC formed to conduct exclusively the activities of a licensed profession.

QUALIFICATION DATE - The date a foreign LLC obtains a certificate of authority to transact business in Tennessee.

REGISTERED AGENT - A person or legal entity in Tennessee that is designated to accept service of process for an LLC.

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

REINSTATEMENT - The act of becoming an active LLC after being administratively dissolved or revoked by the Division of Business Services.

SUBSIDIARY NONPROFIT CORPORATION - A nonprofit corporation whose sole member is a nonprofit corporation.

TAX CLEARANCE - A certificate or notification from the Department of Revenue (or Department of Employment Security) indicating that the business has properly filed all reports and paid all taxes and penalties required by the revenue (or employment security) laws of this State.

DEPARTMENT OF STATE
Division of Business Services
Business Forms Index

LIMITED LIABILITY COMPANY FORMS (arranged by Form #)

Forms are available on our Internet website (<http://www.state.tn.us/sos/>), 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.

Form #	Name
SS-4225.....	Change of Registered Agent/Office (By Company)
SS-4226.....	Application for Cancellation of Reservation of Name
SS-4227.....	Resignation of Registered Agent
SS-4228.....	Application for Reservation of Name
SS-4229.....	Application for Change or Cancellation of Assumed Name
SS-4230.....	Application for Registration of Assumed Name
SS-4231.....	Application for Amended Certificate of Authority
SS-4232.....	Certificate of Formation
SS-4233.....	Application for Certificate of Authority
SS-4234.....	Application for Transfer of Reserved Name
SS-4236.....	Application for Registration of Name
SS-4237.....	Application for Renewal of Registration of Name
SS-4238.....	Application for Certificate of Existence/Authorization (Good Standing)
SS-4239.....	Application for Renewal of Registration of Assumed Name
SS-4240.....	Application for Reinstatement Following Admin. Dissolution/Revocation
SS-4241.....	Application for Cancellation of Certificate of Authority
SS-4242.....	Articles of Correction
SS-4243.....	Articles of Termination Following Administrative Dissolution
SS-4244.....	Articles of Termination by the Organizers
SS-4245.....	Articles of Termination
SS-4246.....	Notice of Dissolution
SS-4247.....	Articles of Amendment to Articles of Organization
SS-4250.....	Revocation of Dissolution
SS-4252.....	Change of Registered Office (By Agent)
SS-4254.....	Cancellation of Certificate of Authority Following Admin. Revocation
SS-4270.....	Articles of Organization
SS-4268.....	Certificate of Conversion (Business Entity into LLC)
SS-4269.....	Certificate of Conversion (LLC into Business Entity)
SS-4461.....	Request for Copy of Documents
SS-4498.....	Certificate of Conversion (For-Profit Corp into LLC under §48-21-111)
SS-4513.....	Certificate of Conversion (Subsidiary Nonprofit Corp into Nonprofit LLC)

DEPARTMENT OF STATE
Division of Business Services
Business Forms Index

LIMITED LIABILITY COMPANY FORMS (arranged by Name)

Forms are available on our Internet website (<http://www.state.tn.us/sos/>), 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.

<u>Name</u>	<u>Form #</u>
Application for Amended Certificate of Authority	SS-4231
Application for Cancellation of Certificate of Authority	SS-4241
Application for Cancellation of Reservation of Name.....	SS-4226
Application for Certificate of Authority	SS-4233
Application for Certificate of Existence/Authorization (Good Standing)	SS-4238
Application for Change or Cancellation of Assumed Name.....	SS-4229
Application for Registration of Assumed Name	SS-4230
Application for Registration of Name.....	SS-4236
Application for Reinstatement Following Admin. Dissolution/Revocation	SS-4240
Application for Renewal of Registration of Assumed Name.....	SS-4239
Application for Renewal of Registration of Name	SS-4237
Application for Reservation of Name	SS-4228
Application for Transfer of Reserved Name	SS-4234
Articles of Amendment to Articles of Organization	SS-4247
Articles of Correction	SS-4242
Articles of Organization.....	SS-4270
Articles of Termination.....	SS-4245
Articles of Termination by the Organizers	SS-4244
Articles of Termination Following Administrative Dissolution	SS-4243
Cancellation of Certificate of Authority Following Admin. Revocation.....	SS-4254
Certificate of Conversion (Business Entity into LLC).....	SS-4268
Certificate of Conversion (LLC into Business Entity).....	SS-4269
Certificate of Conversion (For-Profit Corp into LLC under §48-21-111).....	SS-4498
Certificate of Conversion (Subsidiary Nonprofit Corp into Nonprofit LLC).....	SS-4513
Certificate of Formation.....	SS-4232
Change of Registered Agent/Office (By Company)	SS-4225
Change of Registered Office (By Agent).....	SS-4252
Notice of Dissolution	SS-4246
Request for Copy of Documents	SS-4461
Resignation of Registered Agent	SS-4227
Revocation of Dissolution.....	SS-4250



**TENNESSEE DEPARTMENT OF STATE
DIVISION OF BUSINESS SERVICES**

**Fee Schedule for
Limited Liability Companies**

Tennessee Revised Limited Liability Company Act

Document	
Articles of organization	\$50 per member (min=\$300, max=\$3,000)
Certificate of formation	\$20
Certificate of conversion	\$20
Application for use of indistinguishable name	\$20
Application for, or transfer or cancellation of, reserved name	\$20
Application for, or renewal of, registered name	\$20
Application for, or change, cancellation or renewal of, assumed name	\$20
Business' statement of change of registered agent or registered office, or both	\$20
Agent's statement of change of registered office (mass change: \$5/business; minimum \$20 fee)	\$20
Agent's statement of resignation	\$20
Articles of amendment	\$20
Restated or amended & restated articles of organization	\$20
Articles of correction	\$20
Certificate of merger	\$100
Statement of abandonment of merger	\$20
Articles of termination by organizers	\$20
Notice of dissolution	\$20
Articles of revocation of dissolution	\$20
Articles of termination	\$20
Application for reinstatement following administrative dissolution or revocation	\$70
Articles of termination following administrative dissolution or revocation	\$100
Application for certificate of authority (includes designation of initial registered office and agent)	\$50 per member (min=\$300, max=\$3,000)

Application for amendment to certificate of authority	\$20
Application for certificate of cancellation of certificate of authority	\$20
Application for certificate of cancellation following administrative revocation	\$100
Application for reinstatement following administrative revocation of certificate of authority	\$70
Annual report (NOTE: Additional \$20 fee required for any changes to registered agent/registered office)	\$50 per member (min=\$300, max=\$3,000)
Application for certificate of existence or authorization (good standing)	\$20
Copies of documents on file	\$20
Any other document required or permitted to be filed with the Secretary of State	\$20