



Brian P. Kemp
Secretary of State

**OFFICE OF SECRETARY OF STATE
CORPORATIONS DIVISION**

315 West Tower, #2 Martin Luther King, Jr. Drive
Atlanta, Georgia 30334-1530
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Registered agent, officer, entity status information on the Internet
<http://www.georgiacorporations.org>

FILING PROCEDURES FOR FORMING A GEORGIA LIMITED LIABILITY COMPANY

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

Name Reservation.

A name may be reserved prior to filing. A reservation fee of \$25 must accompany the request. The reservation may be made at the Corporations Division web site, <http://www.georgiacorporations.org>. A number that remains in effect for 30 days will be provided by return e-mail within 24 hours of receipt of the request, and often sooner. Place the number on the Transmittal Form 231 that is filed with the articles of organization. A reservation number may also be obtained by writing to the Division at the above address. Please provide the name, address and telephone number of the person making the request. Reservations are not available by telephone. Filings are accepted without a name reservation.

Preparation of Articles of Organization.

Articles of organization must include the information described in O.C.G.A. 14-11-204. Articles must be submitted on white 8½x11 paper. The articles of organization may be signed by any member of the limited liability company, any manager if management is vested in one or more managers, or by an organizer if the entity has been formed but it has no members or managers. The filing attorney may also sign the articles of organization. ***The signer should indicate in what capacity he or she is signing.***

Filing of Articles of Organization and Data Transmittal Form 231.

The original and one copy of the articles of organization, a completed Transmittal Form 231, and the \$100.00 filing fee should be mailed to the Corporations Division at the above address. Checks should be made payable to "Secretary of State." Articles of organization are effective on the date received by the Corporations Division unless a post-effective date is specified therein. A certificate of organization will be mailed to the applicant, usually in five to seven business days. "Workload issues" will sometimes result in a longer turnaround time, perhaps up to 12 business days. Filings that are not complete will be returned to the applicant along with a notice that describes the deficiency. If corrected and returned within 60 days the initial date of receipt will be the date of formation.

Annual registration.

Each limited liability company must file an annual registration with the Secretary of State. The fee is \$30.00. The initial registration is due between January 1 and April 1 of the year following the calendar year in which the limited liability company was formed. The registration should be filed online at georgiacorporations.org. Changes to the LLC address and/or registered agent and registered agent address throughout the year are made by filing another registration and paying the \$30 fee. An LLC that does not submit its annual registration is subject to administrative dissolution. There is a \$100 fee, plus past due registration fees, to reinstate an administratively dissolved LLC.

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

<p style="text-align: center;">Articles of Organization of ABC and Associates, LLC</p> <p style="text-align: center;">Article 1.</p> <p>The name of the limited liability company is ABC and Associates, LLC.</p> <p><i>(Note: Article 2. below is optional. It, and other provisions not inconsistent with law, may be set forth in the Articles of Organization.)</i></p> <p style="text-align: center;">Article 2.</p> <p>Management of the limited liability company is vested in one or more managers whose names and addresses are as follows:</p> <p>IN WITNESS WHEREOF, the undersigned has executed these Articles of Organization.</p> <p>This _____ day of _____, 2003. _____</p> <p style="text-align: right;">John Doe (Capacity in which person is signing) (Signature need not be notarized)</p>
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Other important information for limited liability companies:

...Contact the Internal Revenue Service to determine whether an Employee Identification Number is needed. It is obtained from the Internal Revenue Service. Call 1-866-816-2065 or visit the IRS web site, <http://www.irs.ustreas.gov>.

...The Georgia Department of Revenue should be contacted regarding compliance with state tax laws. Income and net worth tax information may be obtained by calling (404) 656-4191. Sales and withholding tax information may be obtained by calling (404) 651-8651 or at the DOR's web site, <http://www2.state.ga.us/Departments/DOR>.

...Many limited liability companies will be required to obtain workers' compensation insurance. Workers' compensation information may be obtained by calling 1-800-533-0682 or (404) 656-3818.

...Many limited liability companies will be subject to unemployment tax requirements of the "Georgia Employment Security Law." Information may be obtained from the Georgia Department of Labor at (404) 656-5590 or <http://www.dol.state.ga.us>.