

Topic: Conversions – Corporate Act

Question by: Joe DeFilippis

Jurisdiction: Montana

Date: January 15, 2020

Jurisdiction	Question(s)
	<p>Please let me know if any of you states have conversions (Domestic Profit Corps) to an unincorporated entity type (LLP, LP, Sole Proprietor, etc.).</p> <p>If you do, could you please let me know what you charge for these types of conversions?</p>
Manitoba	
Corporations Canada	
Alabama	
Alaska	
Arizona	
Arkansas	
California	
Colorado	
Connecticut	<p>It sounds like CT is like PA and DC in that we have also adopted META. However, we do not allow nonprofits to convert to any other entity type. Our conversion fees range from \$180 for LLCs and \$310 for corporations.</p>
Delaware	
District of Columbia	<p>DC is like PA.</p> <p>We allow conversions for all entity types except sole proprietor which is not considered to be the entity. Filing fee is similar to formation of the entity type you are trying to convert into. So for example, all business entity formation fee is \$220 and nonprofit is \$80.</p>
Florida	
Georgia	
Hawaii	<p>I have attached our Articles of Conversion form and instructions.</p> <p>In Hawaii, a domestic profit corporation can convert to a professional corporation, a nonprofit corporation, general partnership, limited partnership, limited liability company, limited liability partnership or a limited liability limited partnership.</p>

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Idaho	
Illinois	
Indiana	<p>Indiana allows for domestication and conversion. See Indiana Code 23-0.6-4 (conversion) and 23-0.6-5 (domestication). Our conversion and domestication statutes now follow the uniform law fairly closely. We had conversion and domestication under the prior statute as well.</p> <p>We do not allow nonprofits to convert, but we do allow them to domesticate.</p> <p>You can look at the citations at https://nam12.safelinks.protection.outlook.com/?url=http%3A%2F%2Figa.in.gov%2F&data=02%7C01%7Cpiverto%40azsos.gov%7C0f76478379a645be60f708d79a868a1d%7Cb4494a03f26d475dba4139871e763531%7C1%7C0%7C637147774960837800&reserved=0&sdata=ESlnhdjNcm3R66eDpRLVP0gOq9eaN5B0PxyphlbyeV8%3D&reserved=0</p> <p>Filing fees for both are \$20 if filed online and \$30 if filed by paper.</p>
Iowa	
Kansas	
Kentucky	
Louisiana	
Maine	
Maryland	<p>Good morning. Maryland accepts Articles of Conversion for corporations into unincorporated entities. Maryland Annotated Code, Corporations and Associations Article ?3-903(c)(4). The filing fee for Articles of Conversion is \$100.</p>
Massachusetts	

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Michigan	<p>Michigan allows conversion of a domestic profit corporation, professional corporation, LLC, PLLC, or nonprofit to a "business organization." Our statutes define "business organization" as "a domestic or foreign corporation, domestic or foreign nonprofit corporation, limited partnership, general partnership, or any other type of domestic or foreign business enterprise, incorporated or unincorporated."</p> <p>The statutory cites: MCL 450.705a<https://nam12.safelinks.protection.outlook.com/?url=http%3A%2F%2Flegislature.mi.gov%2Fdoc.aspx%3Fmcl-450-4705a&data=02%7C01%7Cpviverto%40azsos.gov%7Cce7cc1881f284dc38a1408d79a993124%7Cb4494a03f26d475dba4139871e763531%7C1%7C0%7C637147855094873607&sdata=F%2FpnWs9FqKX2vHaVPUcqulehauDWiVqls3YIBRfJKPk%3D&reserved=0>, MCL 450.708<https://nam12.safelinks.protection.outlook.com/?url=http%3A%2F%2Flegislature.mi.gov%2Fdoc.aspx%3Fmcl-450-4708&data=02%7C01%7Cpviverto%40azsos.gov%7Cce7cc1881f284dc38a1408d79a993124%7Cb4494a03f26d475dba4139871e763531%7C1%7C0%7C637147855094873607&sdata=KS%2FPbwKpIDDUxB0qid5NLKIL8wWciGoqfRduiRjI0Xk%3D&reserved=0>, MCL 450.1736<https://nam12.safelinks.protection.outlook.com/?url=http%3A%2F%2Flegislature.mi.gov%2Fdoc.aspx%3Fmcl-450-1736&data=02%7C01%7Cpviverto%40azsos.gov%7Cce7cc1881f284dc38a1408d79a993124%7Cb4494a03f26d475dba4139871e763531%7C1%7C0%7C637147855094873607&sdata=U8GXLBP60pOWPrV8xQXqimzvPELV9o8uuf86LeXFc3o%3D&reserved=0>, MCL 450.1745<https://nam12.safelinks.protection.outlook.com/?url=http%3A%2F%2Flegislature.mi.gov%2Fdoc.aspx%3Fmcl-450-1745&data=02%7C01%7Cpviverto%40azsos.gov%7Cce7cc1881f284dc38a1408d79a993124%7Cb4494a03f26d475dba4139871e763531%7C1%7C0%7C637147855094873607&sdata=BcTrF8e2ewst47o8ss2HKr50SXJPI7zRLt%2F5ehOvyJc%3D&reserved=0>, MCL 450.2736a<https://nam12.safelinks.protection.outlook.com/?url=http%3A%2F%2Flegislature.mi.gov%2Fdoc.aspx%3Fmcl-450-2736a&data=02%7C01%7Cpviverto%40azsos.gov%7Cce7cc1881f284dc38a1408d79a993124%7Cb4494a03f26d475dba4139871e763531%7C1%7C0%7C637147855094873607&sdata=dyS5OfETX7Si%2FULz9WDAQi3%2Fd6nJDQTKxB555eOup3E%3D&reserved=0>, and MCL 450.745<https://nam12.safelinks.protection.outlook.com/?url=http%3A%2F%2Flegislature.mi.gov%2Fdoc.aspx%3Fmcl-450-2745&data=02%7C01%7Cpviverto%40azsos.gov%7Cce7cc1881f284dc38a1408d79a993124%7Cb4494a03f26d475dba4139871e763531%7C1%7C0%7C637147855094873607&sdata=S1EpUhjB3nk7B0ezZLVB%2F1no2YtbXhuNXvCLkfVCSfY%3D&reserved=0>.</p> <p>The filing fee is \$50.00 for the Certificate of Conversion if the entity is a domestic profit corporation, professional corporation, or nonprofit corporation prior to conversion. The filing fee is \$25.00 for the Certificate of Conversion if the entity is a domestic LLC or PLLC prior to conversion.</p>

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Minnesota	<p>Articles of Conversion form is attached.</p> <p>Minnesota allows conversion of a domestic for profit corporation to LLC, Limited Partnership, Business Corporation Foreign, Cooperative and Cooperative Association.</p> <p>The filing fee is \$ 55.00 for expedited service in-person or \$35.00 by mail.</p>
Mississippi	
Missouri	
Montana	
Nebraska	
Nevada	<p>Nevada allows conversions for all entity types, as well domestic to foreign and foreign to domestic. The fee is \$350 plus any other applicable fees for stock, etc.</p>
New Hampshire	<p>New Hampshire permits conversion of a domestic profit corporation to a domestic unincorporated entity. The filing fee is a total of \$135.00: \$35 is for Articles of Conversion and \$100 for the accompanying Certificate of Formation of the new entity type.</p>
New Jersey	
New Mexico	
New York	
North Carolina	
North Dakota	
Ohio	<p>Ohio does permit conversions of domestic for profit corps to other entities. Attached are the two conversion forms we have - Form 700 to convert within our records or off the records and Form 800 to convert into the records. They can convert into foreign entities, if permitted in the foreign jurisdiction, and other domestic entities including partnerships, but cannot convert into a sole proprietor.</p> <p>Our fee is \$99 which is the same cost as filing a new business.</p>
Oklahoma	
Oregon	

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Pennsylvania	<p>Pennsylvania has had conversions from any entity type (including Domestic Profit Corps) to any other entity types (including unincorporated entities like LLCs and LPs and GPs) since adopting the Model Entity Transaction Act in 2015. But Sole Proprietorships are not considered to be entities, so they are not included.</p> <p>We charge \$70 for a conversion.</p>
Rhode Island	
South Carolina	
South Dakota	
Tennessee	
Texas	
Utah	<p>Utah permits such conversion with a filing fee of \$37.</p> <p>https://nam12.safelinks.protection.outlook.com/?url=https%3A%2F%2Fle.utah.gov%2Fxcodes%2FTitle16%2FChapter10A%2F16-10a-S1008.7.html&data=02%7C01%7Cpiverto%40azsos.gov%7Cf3186c7951c34d0a688808d79ad77af5%7Cb4494a03f26d475dba4139871e763531%7C1%7C0%7C637148122597464017&amp;sdata=agcycKlwAQPM6HLsy52kb2o5u%2FCsSwPNbvoLSzqkXAk%3D&reserved=0</p>
Vermont	
Virginia	
Washington	
West Virginia	
Wisconsin	
Wyoming	

Additional comments:

Full text of email:

Good Afternoon-

Please let me know if any of you states have conversions (Domestic Profit Corps) to an unincorporated entity type (LLP, LP, Sole Proprietor, etc.).

If you do, could you please let me know what you charge for these types of conversions?

Thanks in advance!

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