

Form 646—General Information
(Certificate of Conversion of a Texas General Partnership
Converting to a Texas Filing Entity)

The attached form is designed to meet minimal statutory filing requirements pursuant to the relevant code provisions. This form and the information provided are not substitutes for the advice and services of an attorney and tax specialist.

Commentary

A Texas general partnership, including a Texas general partnership registered as a limited liability partnership, may convert into a different type of domestic entity by adopting a plan of conversion in accordance with sections [10.101](#) and [10.107](#) of the Texas Business Organizations Code (BOC) and filing a certificate of conversion with the secretary of state in accordance with sections [10.154](#) and [10.155](#) of the BOC. As defined in section 1.002 of the BOC, “conversion” means the continuance of a Texas entity as a foreign entity of any type, the continuance of a foreign entity as a Texas entity of any type, or the continuance of a Texas entity of one type as a Texas entity of another type.

Purpose of Form: As used in the BOC and in this form, “converting entity” means the entity that existed before the conversion; “converted entity” means the entity resulting from a conversion. This form may be used when a Texas general partnership is the converting entity and the resulting entity, the converted entity, is a domestic filing entity formed with the secretary of state under the BOC, namely, a Texas for-profit, nonprofit, or professional corporation, professional association, limited liability company, or limited partnership.

The conversion of a Texas general partnership into a foreign entity of any type does not require the filing of a certificate of conversion with the secretary of state. BOC § [10.154\(a\)](#). A certificate of conversion that converts a Texas general partnership into a Texas real estate investment trust (REIT) would be filed with the county clerk. [BOC § 4.009\(a\)](#).

Withdrawal of Partnership’s Registration as a Limited Liability Partnership: The filing of a conversion by a Texas general partnership that has registered as a limited liability partnership does not automatically terminate the partnership’s registration. The partnership must separately file a withdrawal notice to terminate its limited liability partnership registration. BOC § 152.802(f). See [Form 704](#) for more information.

Instructions for Form

- **Converting Entity Information:** The certificate of conversion must set forth the legal name of the converting general partnership.
- **Converted Entity Information:** The entity following the conversion is the converted entity. The certificate of conversion must set forth the legal name of the converted entity. You must identify the organizational form of the converted entity by checking the box of one of the entity types listed. The jurisdiction of formation of the converted entity is included as a pre-printed statement.
- **Converted Entity Name:** The name of the Texas filing entity that is the converted entity will be checked for availability in accordance with section [5.053](#) of the BOC. If the converted entity name is the same as, deceptively similar to, or similar to the name of an existing domestic or foreign filing entity, or any name reservation or name registration filed with the secretary of state, the document cannot be filed.

- **Plan of Conversion:** Unless the general partnership opts to complete the Alternative Statements section of this form, a plan of conversion conforming to the requirements of section [10.103](#) of the BOC must be attached to the certificate of conversion.
- **Alternative Statements in Lieu of Plan:** As an alternative to attaching the complete plan of conversion, the general partnership may opt to certify and complete the alternative statements in the form.
- **Certificate of Formation for the Converted Entity:** The certificate of formation of the converted entity must be filed with the certificate of conversion. If the plan of conversion is attached to the certificate of conversion, the certificate of formation may be included as part of the plan of conversion or as an exhibit to the plan. If the general partnership opts to set forth the alternative statements in lieu of providing the complete plan of conversion, the certificate of formation for the Texas converted entity must be attached to the certificate of conversion.
 - The certificate of formation of a Texas filing entity formed under a plan of conversion must include a statement to that effect. In addition, the certificate of formation must provide the name, address, date of formation, prior form of organization and the jurisdiction of formation of the converting general partnership. [BOC § 3.005\(a\)\(7\)](#).
 - If the certificate of formation of the Texas filing entity fails to comply with the requirements applicable to the entity under subchapter A of chapter 3 of the BOC, the certificate of conversion cannot be filed.
- **Approval of the Plan of Conversion:** The certificate of conversion must include a statement that the plan of conversion has been approved as required by (1) the laws of the jurisdiction of formation and (2) the governing documents of the general partnership. The partnership agreement of the general partnership must contain provisions that authorize the conversion provided for in the plan of conversion. [BOC § 10.107\(b\)](#).
 - A Texas general partnership must approve a plan of conversion in the manner provided in its partnership agreement. [BOC § 10.107\(c\)](#).
- **Effectiveness of Filing:** A certificate of conversion becomes effective when accepted and filed by the secretary of state (option A). However, pursuant to sections [4.052](#) and [4.053](#) of the BOC the effectiveness of the instrument may be delayed to a date not more than ninety (90) days from the date the instrument is signed (option B). The effectiveness of the instrument also may be delayed on the occurrence of a future event or fact, other than the passage of time (option C). If option C is selected, you must state the manner in which the event or fact will cause the instrument to take effect and the date of the 90th day after the date the instrument is signed. In order for the certificate to take effect under option C, the entity must, within ninety (90) days of the filing of the certificate, file a statement with the secretary of state regarding the event or fact pursuant to section [4.055](#) of the BOC.

On the filing of a document with a delayed effective date or condition, the computer records of the secretary of state will be changed to show the filing of the document, the date of the filing, and the future date on which the document will be effective or evidence that the effectiveness was conditioned on the occurrence of a future event or fact. In addition, at the time of such filing, the status of a converting Texas filing entity will be shown as “conversion” and the status of a converted Texas filing entity will be shown as “in existence” on the records of the secretary of state.

- **Tax Certificate:** A general partnership, other than a limited liability partnership, that is comprised solely of individuals is not liable for franchise taxes. However, the secretary of state may not accept a certificate of conversion for filing if the required franchise taxes have not been paid. [BOC § 10.156](#). The certificate of conversion must be accompanied by a certificate of account status from the Texas Comptroller of Public Accounts indicating that the general partnership is in good standing

having no franchise tax reports or payments due. The certificate of account status must be valid through the effective date of filing of the conversion. Please note that the comptroller issues many different types of certificates of account status. *A certificate of account status for purposes of conversion obtained from the comptroller's web site will be accepted.*

Requests for certificates or questions on tax status should be directed to the Tax Assistance Section, of the Texas Comptroller of Public Accounts, Austin, Texas 78774-0100; (512) 463-4600 or toll-free (800) 252-1381. You also may contact tax.help@cpa.state.tx.us.

In lieu of the tax certificate, the certificate of conversion may provide that the converted entity is liable for the payment of the required franchise taxes.

- **Execution:** Pursuant to section [4.001](#) of the BOC, the certificate of conversion must be signed by a person authorized by the BOC to act on behalf of the general partnership in regard to the filing instrument.

A certificate of conversion filed by a general partnership must be signed by a partner of the partnership. If the partner is an organized entity, such as a corporation or limited liability, the execution field should include the legal name of the partner and be signed by an authorized governing person or managerial official of the organized entity.

The certificate of conversion does not need to be notarized; however, before signing, please read the statements on this form carefully. *A person commits an offense under section [4.008](#) of the BOC if the person signs or directs the filing of a filing instrument the person knows is materially false with the intent that the instrument be delivered to the secretary of state for filing. The offense is a Class A misdemeanor unless the person's intent is to harm or defraud another, in which case the offense is a state jail felony.*

- **Payment and Delivery Instructions:** The fee for conversion of a Texas general partnership is **\$300, plus the formation filing fee of the domestic converted entity**. Total fees are shown below:
 - If converting to a Texas for-profit or professional corporation--**\$600**
 - If converting to a Texas professional association--**\$1050**
 - If converting to a Texas non-profit corporation--**\$325**
 - If converting to a Texas limited liability company--**\$600**
 - If converting to a Texas limited partnership--**\$1050**

Fees may be paid by personal checks, money orders, LegalEase debit cards, or American Express, Discover, MasterCard, and Visa credit cards. Checks or money orders must be payable through a U.S. bank or financial institution and made payable to the secretary of state. Fees paid by credit card are subject to a statutorily authorized convenience fee of 2.7 percent of the total fees.

Submit the completed form in duplicate along with the filing fee. The form may be mailed to P.O. Box 13697, Austin, Texas 78711-3697; faxed to (512) 463-5709; or delivered to the James Earl Rudder Office Building, 1019 Brazos, Austin, Texas 78701. If a document is transmitted by fax, credit card information must accompany the transmission ([Form 807](#)). On filing the document, the secretary of state will return the appropriate evidence of filing to the submitter together with a file-stamped copy of the document, if a duplicate copy was provided as instructed.

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Certificate of Formation for the Converted Entity

The certificate of formation of the Texas filing entity must be attached to this certificate either as an attachment or exhibit to the plan of conversion, or as an attachment or exhibit to this certificate of conversion if the plan has not been attached to the certificate of conversion.

Approval of the Plan of Conversion

The plan of conversion has been approved as required by the laws of the jurisdiction of formation and the governing documents of the converting entity.

Effectiveness of Filing (Select either A, B, or C.)

A. This document becomes effective when the document is accepted and filed by the secretary of state.

B. This document becomes effective at a later date, which is not more than ninety (90) days from the date of signing. The delayed effective date is: _____

C. This document takes effect upon the occurrence of the future event or fact, other than the passage of time. The 90th day after the date of signing is: _____

The following event or fact will cause the document to take effect in the manner described below:

Tax Certificate

Attached hereto is a certificate from the comptroller of public accounts that certifies that the general partnership is in good standing for purposes of conversion.

In lieu of providing the tax certificate, the converted entity is liable for the payment of any franchise taxes.

Execution

The undersigned signs this document subject to the penalties imposed by law for the submission of a materially false or fraudulent instrument. The undersigned certifies that the statements contained herein are true and correct, and that the person signing is authorized under the provisions of the Business Organizations Code to execute the filing instrument.

Date: _____

By: _____
Printed or typed name of general partner

Signature of general partner (See instructions)