LIMITED LIABILITY COMPANY FILING INFORMATION

After Articles of Organization are filed for a Michigan limited liability company or an Application for Certificate of Authority to Transact Business in Michigan is filed for an out of state (foreign) limited liability company, additional documents may be required under the Michigan Limited Liability Company Act, Act 23, P.A. of 1993 to implement the limited liability company's intended changes.

Any substantive questions regarding legal rights and responsibilities in connection with your limited liability company should be discussed with your private legal counsel.

When the Articles of Organization or Application for Certificate of Authority is filed, the Bureau assigns a six-digit file number and this number is included on the document. Please include this number on any correspondence or documents submitted to this office.

ANNUAL STATEMENT/ANNUAL REPORT: When to File, Fees, and Penalties

**Due:** Not later than February 15 of each year, except that a limited liability company formed after September 30 or a foreign limited liability company authorized to transact business in this state after September 30 need not file a statement on the February 15 immediately succeeding its formation or authorization. Annual statement required by section 207 of the Act, MCL 450.4207 for all limited liability companies.

Professional limited liability companies: Annual Report required by section 909 of the Act, MCL 450.4909 listing the names the names and addresses of all members and managers and certifying that each member and manager is a licensed person in 1 or more of the professional services rendered by the company. This form is combined with the annual statement and entitled “Annual Statement and Report”.

**Fee:**
- Limited Liability Company Annual Statement - $25.00.
- Professional Limited Liability Company Annual Statement and Annual Report - $75.00. Late filing penalty fee of $50.00 if the report is not filed or the fee is not paid by February 15.

Enclose check or money order payable to the “State of Michigan” when submitting by mail, or pay with credit card when filing online.

**Forms:** A pre-printed annual statement, CSCL/CD-2700 (for LLCs) or pre-printed annual report and statement, CSCL/CD-2700P (for PLLCs) is mailed to the limited liability company’s resident agent at the registered office approximately three months prior to the due date. Online filing is available about 90 days before the statement’s/report’s due date. Contact the Bureau if an additional annual statement is needed. Retain a copy of the completed annual statement for your records.

**Filing:** The statement/report can be filed online at: [www.michigan.gov/fileonline](http://www.michigan.gov/fileonline) or mail the annual statement with the fee to PO Box 30768 Lansing MI 48909. Annual statements may also be delivered in person to our office located at 2501 Woodlake Circle, Okemos, MI.

**Penalty:** If a limited liability company or professional limited liability company fails to submit their annual statement or statement and report or pay the related fee within two years of the due date, the company is no longer in good standing by operation of law. To restore good standing, the company must complete and submit a certificate of restoration of good standing, accompanied by the annual statements and fees for all of the years in which they were not filed and paid, and the fee for filing the certificate of restoration of good standing.
Certificate of Change of Registered Office and/or Change of Resident Agent
All limited liability companies are required to continuously maintain a registered office and resident agent in Michigan. Annual statement forms, notices, and other official communications are directed to the limited liability company’s resident agent and registered office. Resident agent and/or registered office changes can be made on a Certificate of Change of Resident Agent and/or Registered Office, CSCL/CD-520, or on an annual statement. A document must be filed in order to change the resident agent or registered office, permitted by section 209 of the Act, MCL 450.4209. The fee for a Certificate of Change of Registered Office and/or Resident Agent is $5.00. No additional fee is required for a change made on an annual statement.

Additional documents
After organization of a Michigan limited liability company, you may wish to make changes to the company's name or purposes, adopt an assumed name, or dissolve the company. After qualification of an out of state (foreign) limited liability company, you are required to report changes to information in the original application for certificate of authority, you may also wish to adopt an assumed name, or withdraw the company.

FORMS USED BY MICHIGAN OR FOREIGN LLCS

Certificate of Assumed Name, CSCL/CD-541 permitted by section 206 of the Act, MCL 450.4206. Fee - $25.00.
A limited liability company may conduct its affairs under any assumed name or names other than its company name, if the assumed name is not precluded by section 204(2) of the act. The Certificate of Assumed Name is effective when endorsed “filed” by the Bureau.

Certificate of Correction, CSCL/CD-518 permitted by section 106 of the Act, MCL 450.4106. Fee - $25.00.
A Certificate of Correction may be filed to correct any previously filed document if the document being corrected was an inaccurate record of the action referred to in the document, or was defectively or erroneously executed, or if the document was electronically transmitted and the electronic transmission was defective.

FORMS USED BY MICHIGAN LLCs ONLY

Certificate of Amendment to the Articles of Organization, CSCL/CD-715 permitted by section 603 of the Act, MCL 450.4603. Fee - $25.00.
A limited liability company may amend its Articles of Organization to change its name, to change its purposes, to change the duration of the company, or to otherwise amend its Articles of Organization if the amendment contains only such provisions as might lawfully be contained in the original Articles of Organization. A limited liability company cannot add, remove, or otherwise change the organizers by amending the Articles of Organization.

Restated Articles of Organization, CSCL/CD-710 permitted by section 604 of the Act, MCL 450.4604. Fee - $50.00.
A limited liability company may integrate into a single document the provisions of its Articles of Organization and at the same time may also further amend its Articles of Organization by adopting Restated Articles of Organization.
When the Restated Articles of Organization become effective, the limited liability company's original Articles of Organization are superseded and the Restated Articles are the Articles of Organization of the company
Merger

Certificate of Merger, **CSCL/CD-750** permitted by section 703 of the Act, MCL 450.4703. Fee - $100.00 per Michigan limited liability company. Two or more limited liability companies can merge into one limited liability company by adopting a Plan of Merger and filing the appropriate form CSCL/CD-750.

Certificate of Merger, Cross Entity, **CSCL/CD-550M** permitted by section 705a of the Act, MCL 450.4705a. Fee - $100.00 per Michigan limited liability company. One or more limited liability companies can merge into any other type of business organization by adopting a plan of merger and filing the appropriate form CSCL/CD-550m.

Certificate of Dissolution, **CSCL/CD-731** permitted by section 804, MCL 450.4804. Fee - $10.00. A limited liability company is dissolved and its affairs shall be wound up when the first of the following occurs:

(a) Automatically at the time specified in the articles of organization.
(b) Upon the happening of an event specified in the articles of organization or in an operating agreement, including a vote of members.
(c) Upon the unanimous vote of all members entitled to vote.
(d) Automatically upon the entry of a decree of judicial dissolution.

Upon the dissolution and commencement of winding up of the limited liability company under section (b) or (c) above, a Certificate of Dissolution is filed. Within 60 days after submitting the Certificate of Dissolution, tax clearance must be requested from the [Michigan Department of Treasury](https://www.michigan.gov/tax), Tax Clearance Division, Lansing, MI 48922, (517) 636-5260.

**FORMS USED BY FOREIGN LLCS ONLY**

Amended Application for Certificate of Authority to Transact Business in Michigan, **CSCL/CD-762** permitted by section 1005 of the Act, MCL 450.5005. Fee - $25.00. If any statement in the Application for Certificate of Authority of a foreign limited liability company was false when made or any arrangements or other facts described have changed, making the application inaccurate in any respect, the foreign limited liability company shall promptly file with the administrator a certificate, signed as provided in section 103, correcting the statement. A change in the registered office or resident agent may also be made by submitting form **CSCL/CD-520**.

Application for Certificate of Withdrawal, **CSCL/CD-761**, permitted by section 1006 of the Act, MCL 450.5006. Fee - $10.00. A foreign limited liability company authorized to transact business in this state may withdraw from this state upon receiving from the administrator a Certificate of Withdrawal. In order to obtain the certificate, the foreign limited liability company shall file an application for withdrawal. Within 60 days after submitting the Application For Certificate of Withdrawal, tax clearance must be requested from the [Michigan Department of Treasury](https://www.michigan.gov/tax), Tax Clearance Division, Lansing, MI 48922, (517) 636-5260.

**HOW TO SUBMIT DOCUMENTS FOR FILING TO THE BUREAU**

MICH-ELF Filer: To obtain a Mich-Elf filer account, the MICH-ELF Application, **CSCL/CD 901**, must be submitted by fax to (517) 241-6445. This fax number is only for Mich-Elf Applications.

Fax and Email
Customers with a MICH-ELF filer account may submit documents by fax to (517) 636-6437 or by email to cdfilings@michigan.gov.

Mail
Mail to Corporations Division, P.O. Box 30054, Lansing, MI 48909-7554.

In person
Submit in person at 2501 Woodlake Circle, Okemos, MI. Office is open 8 a.m. to 5 p.m. daily, Monday through Friday, except holidays.
Public Acts 217-220, effective January 1, 2006, signed by Governor Granholm on November 21, 2005, follows Delaware and permits the customer to obtain review and filing of their document, if fileable, within the time frame that best suits the customer's needs. Expedited service is available for all documents for profit corporations, limited liability companies, limited partnerships and nonprofit corporations. First time MICH-ELF users requesting expedited service must obtain a MICH-ELF filer number prior to submitting a document for expedited service.

Complete a separate Expedited Service Request, form CSCL/CD 272, for each document for which expedited service is being requested.

24-hour service: Any document concerning an existing entity ................................................................. $100
   Formation documents and applications for certificate of authority ................................................. $50

Same day, other than 1 or 2 hour, must be received by 1 p.m. EST or EDT
   Existing domestic entity or qualified foreign entity ................................................................. $200
   Formation documents and applications for certificate of authority ................................................. $100

2 hour on same day as request, must be received by 3 p.m. EST or EDT ........................................ $500

1 hour on same day as request, must be received by 4 p.m. EST or EDT ........................................ $1000
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<tr>
<th>SUBJECT</th>
<th>DEPARTMENT/AGENCY</th>
<th>PHONE NUMBER</th>
<th>WEB ADDRESS</th>
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<tr>
<td>State Taxes</td>
<td>Michigan Department of Treasury</td>
<td>(517) 373-3200</td>
<td><a href="http://www.michigan.gov/treasury">www.michigan.gov/treasury</a></td>
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<tr>
<td>Federal Taxes and Employer Identification Numbers (EIN)</td>
<td>Internal Revenue Service</td>
<td>(800) 829-1040</td>
<td><a href="http://www.irs.gov">www.irs.gov</a></td>
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<tr>
<td>Unemployment Insurance</td>
<td>Department of Licensing and Regulatory Affairs, Unemployment Insurance Agency</td>
<td>(800) 638-3994</td>
<td><a href="http://www.michigan.gov/uia">www.michigan.gov/uia</a></td>
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<td>Workers Compensation</td>
<td>Department of Licensing and Regulatory Affairs, Workers’ Compensation Agency</td>
<td>(888) 396-5041</td>
<td><a href="http://www.michigan.gov/wca">www.michigan.gov/wca</a></td>
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<td>Doing Business with the State of Michigan</td>
<td>Michigan Department of Technology, Management and Budget</td>
<td>(517) 373-6227</td>
<td><a href="http://www.bid4michigan.com">www.bid4michigan.com</a></td>
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<tr>
<td>State Trademarks &amp; Service Marks</td>
<td>Department of Energy, Licensing and Regulatory Affairs, Corporations, Securities &amp; Commercial Licensing Bureau, Corporations Division</td>
<td>(517) 241-6470</td>
<td><a href="http://www.michigan.gov/corporations">www.michigan.gov/corporations</a></td>
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LARA is an equal opportunity employer/program. Auxiliary aids, services and other reasonable accommodations are available upon request to individuals with disabilities.