

Form 704—General Information
(Notice of Withdrawal of Registration of a Texas Limited Liability Partnership)

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

Commentary

Pursuant to section 152.802 of the Texas Business Organizations Code (BOC), the registration of a limited liability partnership may be voluntarily withdrawn by filing a withdrawal notice with the secretary of state. A withdrawal notice terminates the status of the partnership as a registered limited liability partnership as of the date of filing of the withdrawal notice or later date specified in the notice of withdrawal.

Effective January 1, 2016, Senate Bill 859 amends subchapter J of chapter 152 of the BOC to eliminate the annual renewal requirement and make the registration of a Texas limited liability partnership effective until it is voluntarily withdrawn or terminated by the secretary of state. Senate Bill 859 also imposes an annual reporting requirement on Texas LLPs.

Instructions for Form

- **Items 1-2—Entity Information:** Set forth the name of the partnership as currently shown on the records of the secretary of state. Provide the file number assigned by the secretary of state and the 9-digit federal employer identification number (FEIN) assigned to the partnership by the Internal Revenue Service (IRS) in the appropriate fields. Enter the FEIN without punctuation; that is, stripped of any hyphens (123456789). If the partnership has not obtained a FEIN, check the appropriate statement and leave the field blank.
- **Item 3—Principal Office Address:** Provide the current street address of the partnership's principal office. The principal office address can be located in this state or outside the state.
- **Item 4—Date of Registration:** Provide the date of filing of the partnership's application for registration.
- **Effectiveness of Filing:** The withdrawal of registration of a limited liability partnership becomes effective as of the date of filing by the secretary of state (option A). However, pursuant to sections 4.052, 4.053 and 152.802 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).

On the filing of a document with a delayed effective date, 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. In addition, at the time of such filing, the status of the entity will be shown as "withdrawn" on the records of the secretary of state.

- **Tax Certificate:** A voluntary withdrawal of registration of a limited liability partnership must be accompanied by a certificate of account status from the Texas Comptroller of Public Accounts indicating that all taxes administered by the Comptroller under Title 2, Tax Code have been paid and that the entity is in good standing for the purpose of withdrawal. Please note that the Comptroller issues many different types of certificates of account status. You need to attach form #05-305,

which is issued by the Comptroller of Public Accounts. *Do not attach a print-out of the entity's franchise tax account status obtained from the Comptroller's web site as this does not meet statutory requirements.*

Requests for certificates or questions on tax status should be directed to the Tax Assistance Section, 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*.

- **Execution:** For a general partnership, the notice of withdrawal must be signed by a majority-in-interest of the partners, or by one or more partners authorized by a majority-in-interest of the partners. For a limited partnership, any general partner may sign.

The notice of withdrawal need not 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 filing fee for withdrawal of registration of a Texas limited liability partnership is **\$15**. 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 the 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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