

Form 647—General Information
(Certificate of Conversion of a Foreign Entity Converting to a Texas Filing Entity)

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

Commentary

A foreign or out-of-state entity may convert into any of the following domestic (Texas) filing entity types by adopting a plan of conversion in accordance with section 10.102 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:

- Corporation (including For-Profit, Nonprofit, and Professional)
- Professional Association
- Limited Liability Company (including Professional LLC and Series LLC)
- Limited Partnership
- Cooperative Association

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 foreign entity is the converting entity and the converted entity is a domestic filing entity formed with the secretary of state under the BOC, namely, one of the above entity types.

Automatic Withdrawal of Foreign Entity Registration: Upon conversion to any of the above Texas entity types by a foreign entity registered to transact business in Texas, the foreign entity registration is automatically withdrawn. BOC § 9.012. Include the secretary of state file number for the registration in the certificate of conversion.

Important: Not all jurisdictions permit conversions. For a cross-jurisdiction conversion to be effective, the law of both jurisdictions must permit the transaction and be followed. This document provides information about the Texas requirements; the entity’s governing documents and the law of the other jurisdiction must also be consulted. If the jurisdiction of formation of the converting entity permits the conversion, additional filings may be required there.

Instructions for Form

- **Converting Entity Information:** The certificate of conversion is filed by the converting entity and should set forth the legal name of the converting entity and its jurisdiction of formation as part of the certificate. It is recommended that the date of formation and file number, if any, assigned by the secretary of state be provided to facilitate processing of the document.
- **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 converted Texas filing entity will be checked for availability in accordance with section 5.053 of the BOC. If the converted entity name is the same as the name of any existing domestic or foreign filing entity, any fictitious name under which a foreign filing entity is

registered to transact business in this state, any name reservation or registration, or the name of any existing registered series of a domestic limited liability company filed with the secretary of state, or if notarized written consent for the use of a similar name is required but cannot be obtained, the conversion cannot be filed.

However, if the conflicting entity name is the name of the converting entity and the converting entity is currently in existence with the secretary of state, the converted entity name will be accepted irrespective of the conflict with the entity name in use by the converting entity.

- **Plan of Conversion *or* Alternative Statements in Lieu of Plan:** Unless the converting entity opts to complete the Alternative Statements area 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.

In lieu of attaching the completed plan of conversion, the converting entity may opt to certify and complete the alternative statements in the form.

- **Supplemental Provisions/Information:** Additional space has been provided for supplemental text to a section within this form.
- **Certificate of Formation for the Converted Entity:** The certificate of formation of the converted Texas filing entity must be filed with the certificate of conversion.

If the completed 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. Otherwise, if the converting entity opts to include the certifying statements in lieu of providing the complete plan of conversion, the certificate of formation 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 as well as provide the name, address, date of formation, prior form of organization, and jurisdiction of formation of the converting entity. BOC § 3.005(a)(8).

If the certificate of formation for the converted 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 converting entity.
- **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. See Form 805 for more information.

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 foreign entity registered with the secretary of state under chapter 9 of the BOC will be shown as “Withdrawn on conversion” and the status of the converted Texas filing entity will be shown as “In existence” on the records of the secretary of state.

- **Tax Certification:** The secretary of state may not accept a certificate of conversion for filing if the required franchise taxes have not been paid or the certificate does not provide that the converted entity is liable for the payment of the required franchise taxes. BOC § 10.156.
 - Unless the converting entity opts to provide the alternative statement regarding payment of franchise taxes, the certificate of conversion must be accompanied by a certificate of account status from the Texas Comptroller of Public Accounts indicating that the converting entity is in good standing having no franchise tax reports or payment due (Comptroller Form 05-305). 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 printout of the converting entity's franchise tax account status obtained from the Comptroller's website is not sufficient.* Contact the Comptroller for assistance in obtaining the necessary certificate by e-mail at tax.help@cpa.texas.gov or by phone at (800) 252-1381 (toll-free) or (512) 463-4600.
 - In lieu of a tax certificate, the converting entity may opt to provide that the converted Texas filing 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 converting entity in regard to the filing instrument. Generally, a governing person or managerial official of an entity signs a filing instrument.

The certificate of conversion need not be notarized. However, before signing, please read the statements on this form carefully. The designation or appointment of a person as the registered agent by a managerial official is an affirmation by that official that the person named in the instrument has consented to serve as registered agent. BOC § 5.2011.

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 a certificate of conversion is **\$300** (\$50 for nonprofit corporations and cooperative associations) **plus the filing fee for the certificate of formation of the converted Texas filing entity** (typically \$300; \$25 for nonprofit corporations and cooperative associations; \$750 for professional associations and limited partnerships).

Fees may be paid by: (1) a personal check or money order payable through a U.S. bank or financial institution and made payable to the secretary of state; (2) a funded LegalEase account; or (3) a prefunded secretary of state client account. Please include a payment form (Form 807) with a paper submission.

Submit the completed form(s) in duplicate along with the filing fee. The form may be: (1) mailed to P.O. Box 13697, Austin, Texas 78711-3697; (2) faxed to (512) 463-5709; or (3) delivered to the James Earl Rudder Office Building, 1019 Brazos, Austin, Texas 78701. If a document is transmitted by fax, Form 807 must accompany the transmission. 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.

Revised 12/23

Form 647
(Revised 12/23)

Return in duplicate to:
Secretary of State
P.O. Box 13697
Austin, TX 78711-3697
512-463-5555
FAX: 512-463-5709

Filing Fee: See instructions

This space reserved for office use.



Certificate of Conversion
of a
Foreign Entity
Converting to a
Texas Filing Entity

Converting Entity Information

The name of the converting entity is: _____

The jurisdiction of formation of the converting entity is: _____

The converting entity is a: (Select the appropriate entity type from the list shown below.)

- | | |
|---|---|
| <input type="checkbox"/> For-Profit Corporation | <input type="checkbox"/> Limited Liability Company |
| <input type="checkbox"/> Nonprofit Corporation | <input type="checkbox"/> Professional Limited Liability Company |
| <input type="checkbox"/> Professional Corporation | <input type="checkbox"/> Limited Partnership |
| <input type="checkbox"/> Professional Association | <input type="checkbox"/> Cooperative Association |
| <input type="checkbox"/> Other: _____
<i>Specify type of entity.</i> | <input type="checkbox"/> General Partnership |

The date of formation of the converting entity is: _____

The file number, if any, issued to the converting entity is: _____

Converted Entity Information

The foreign entity named above is converting to a filing entity formed under the Texas Business Organizations Code. The name of the converted entity is:

(Name of entity after the conversion must include an organizational identifier for the entity type selected below.)

The converted entity will be formed under the laws of Texas.

The converted entity is a: (Select the appropriate entity type from the list shown below.)

- | | |
|---|---|
| <input type="checkbox"/> For-Profit Corporation | <input type="checkbox"/> Limited Liability Company |
| <input type="checkbox"/> Nonprofit Corporation | <input type="checkbox"/> Professional Limited Liability Company |
| <input type="checkbox"/> Professional Corporation | <input type="checkbox"/> Limited Partnership |
| <input type="checkbox"/> Professional Association | <input type="checkbox"/> Cooperative Association |

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 Certification

Attached hereto is a certificate from the Texas Comptroller of Public Accounts that certifies the converting entity is in good standing for purposes of conversion.

OR

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

Execution

The undersigned signs the document subject to the penalties imposed by law for 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 Texas Business Organizations Code, or other law applicable to and governing the converting entity, to execute the filing instrument.

Date: _____

By: _____
Name of converting entity (see instructions)

Signature and title of authorized person (see instructions)

Printed or typed name of authorized person