

State of Maryland Assessments & Taxation

ARTICLES OF CONVERSION

(Filed Pursuant to the Annotated Code of Maryland, Corporations & Associations Article)

NOTICE: If the resulting company is a Maryland company, you MUST file its formation document together with this filing.

(Base Filing Fee: \$100)

SECTION 1 – CONVERTING COMPANY INFORMATION

_____ Full Legal Name of Company

Date of Formation: _____ State of Formation: _____

If formed in Maryland, SDAT Department ID Number: _____

If qualified or registered in Maryland as a foreign company, SDAT Department ID Number: _____

SECTION 2 – CONVERTING ENTITY TYPE

Type of Entity (Check ONE only):

- | | | |
|---|---|---|
| <input type="checkbox"/> 1. Corporation | <input type="checkbox"/> 2. Limited Liability Company (LLC) | <input type="checkbox"/> 3. Limited Partnership (LP & LLLP) |
| <input type="checkbox"/> 4. Limited Liability Partnership (LLP) | <input type="checkbox"/> 5. Real Estate Investment Trust (REIT) | <input type="checkbox"/> 6. Statutory Trust |

SECTION 3 – CONVERTING ENTITY APPROVAL

Manner of Approval (Check the box for the number matching the one checked above):

1. **Corporation:** Conversion was approved in accordance with Title 3, Subtitle 9.
2. **Limited Liability Company (LLC):** Conversion was approved in accordance with Title 4A, Subtitle 11.
3. **Limited Partnership (LP & LLLP):** Conversion was approved in accordance with Title 10, Subtitle 7A.
4. **Limited Liability Partnership (LLP):** Conversion was approved in accordance with Title 9A, Subtitle 12.
5. **Real Estate Investment Trust (REIT):** Conversion was approved in accordance with Title 8, Subtitle 7.
6. **Statutory Trust:** Conversion was approved in accordance with Title 12, Subtitle 10.

SECTION 4 – RESULTING COMPANY INFORMATION

Full Legal Name of Company

State of Formation

If NOT formed in Maryland:

1. Principal Office Address in State Formed:

2. Name of Resident Agent in Maryland:

3. Address of Resident Agent in Maryland:

4. Resident Agent Consent and Signature: The undersigned consents to serve as resident agent for the company in the state of Maryland:

Signature of Resident Agent (including name and title, if applicable)

SECTION 5 – RESULTING ENTITY TYPE

Type of Entity (Check ONE only):

- | | | |
|---|---|---|
| <input type="checkbox"/> 1. Corporation | <input type="checkbox"/> 2. Limited Liability Company (LLC) | <input type="checkbox"/> 3. Limited Partnership (LP & LLLP) |
| <input type="checkbox"/> 4. Limited Liability Partnership (LLP) | <input type="checkbox"/> 5. Real Estate Investment Trust (REIT) | <input type="checkbox"/> 6. Statutory Trust |

SECTION 6 – RESULTING ENTITY APPROVAL

Manner of Approval (Check the box for the number matching the one checked above):

1. **Corporation**: Conversion was approved in accordance with Title 3, Subtitle 9.
2. **Limited Liability Company (LLC)**: Conversion was approved in accordance with Title 4A, Subtitle 11.
3. **Limited Partnership (LP & LLLP)**: Conversion was approved in accordance with Title 10, Subtitle 7A.
4. **Limited Liability Partnership (LLP)**: Conversion was approved in accordance with Title 9A, Subtitle 12.
5. **Real Estate Investment Trust (REIT)**: Conversion was approved in accordance with Title 8, Subtitle 7.
6. **Statutory Trust**: Conversion was approved in accordance with Title 12, Subtitle 10.

SECTION 7 – MANNER AND BASIS OF CONVERTING OWNERSHIP INTERESTS

(Ownership interests means Ownership Interests, Stocks, Membership interests, Partnership interests, and Beneficial Interests or other consideration).

At the effective time: 100% of the Ownership interests in the converting company will be converted into 100% of the ownership interests in the resulting company.

SECTION 8 – EFFECTIVE DATE OF FILING

(Check ONE only)

1. Effective when accepted by SDAT for record.

OR

2. Other Date (May not exceed 30 days in the future): _____.

SECTION 9 – APPROVAL STATEMENT AND SIGNATURE(S) FOR CONVERTING COMPANY

The undersigned acknowledges that this is an act of the above-named converting company, and verifies, under the penalties for perjury, that the matters and facts stated herein, which require such verification, are true and accurate, to the best of his/her knowledge, information, and belief.

Signing Instructions:

- For Corporations, Real Estate Investment Trusts, and Statutory Trusts, one officer must sign, AND another officer attest.
- For LLC and LLP, only an Authorized Person may sign.
- For LP & LLLP, **ALL the General Partner(s) must sign** (Attach signature page if more than one General Partner).

Name of Signer : _____
Name

Signature and Title: _____ | _____
Signature Title

For Corporations, Real Estate Investment Trusts, and Statutory Trusts ONLY:

Name of Attesting Officer: _____
Name

Signature and Title: _____ | _____
Signature Title

Instructions for Articles of Conversion

This filing can **ONLY** be submitted by **paper**
It cannot be submitted online through Maryland Business Express

Before You Start

- Use this form to change your business from one type of entity to another.
- At least one of the companies (converting or resulting) **must be a Maryland company.**
- If both companies are formed outside of Maryland, this form does not apply. A different process is required.
- A Maryland nonstock corporation can only be converted to or from another corporation that does not have stock.

Filing Fees for Articles of Conversion Only

Processing Type	Fee	Processing Time
Standard	\$100	6-8 weeks
Expedited	\$150 total (\$100 + \$50)	7-10 business days
Rush (drop-box or in-person)	\$525 total (\$100 + \$425)	Same day

If the resulting company is in Maryland

- Include its formation document with this filing.
- Pay the filing fee and any service fee for the formation document in addition to the Articles of Conversion fee above.

Links to Formation Documents and Total Filing Fees

Fees shown are for both the Articles of Conversion and the formation document. "At least" means the total can vary depending on organizational and capitalization fees. Certified Copies and Certificate of Status require additional fees.

Entity Type	Form Link	Base Fee	Expedited Fee	Rush Fee
Limited Liability Company (LLC)	Articles of Organization	\$200	\$300	\$1,050
Limited Liability Partnership	Certificate of Limited Liability Partnership	\$200	\$300	\$1,050
Stock Corporation	Articles of Incorporation: Stock	At least \$220	At least \$320	At least \$1,070
Close Corporation	Articles of Incorporation: Close	At least \$220	At least \$320	At least \$1,070
Nonstock Corporation	Articles of Incorporation: Nonstock	\$220	\$320	\$1,070
Tax-exempt Nonstock Corporation	Articles of Incorporation: Tax-Exempt Nonstock	\$270	\$370	\$1,120
Religious Corporation	Articles of Incorporation: Religious (Church)	\$220	\$320	\$1,070

Completing the Articles of Conversion

Section 1 – Converting Company Information

- Write the full legal name of the company before conversion (including the appropriate tail).
- Write the date the company was formed (MM/DD/YYYY).
- Write the state or country where the company was formed.
- If formed in Maryland, write the SDAT Department ID Number.
- If registered in Maryland as a foreign company, write that SDAT ID Number.

Section 2 – Converting Entity Type

- Check only one box for the current type of entity.

Section 3 – Converting Entity Approval

- Check the box that matches the entity type in Section 2.
- This confirms the conversion was approved according to Maryland law.

Section 4 – Resulting Company Information

- Write the full legal name of the company after conversion.
- Write the state or country where it will be formed.
- If not formed in Maryland, write the principal office address in the state of formation.
- If not formed in Maryland, write the name and address of the Maryland Resident Agent.
- Resident Agent must sign to agree to serve. If the resident agent is a Maryland LLC, LP, LLLP, or corporation, the name and title of the person signing must be provided.

Section 5 – Resulting Entity Type

- Check only one box for the type of entity after conversion.

Section 6 – Resulting Entity Approval

- Check the box that matches the entity type in Section 5.
- This confirms approval according to Maryland law.

Section 7 – Manner and Basis of Converting Ownership Interests

- This section is pre-filled. It states that 100% of ownership in the converting company becomes 100% ownership in the resulting company.

Section 8 – Effective Date of Filing

Choose one: 1. Effective when accepted by SDAT, OR
2. Enter another date (up to 30 days in the future).

Section 9 – Approval Statement and Signatures for Converting Company

Read the perjury statement carefully before signing.

- Write the printed name and title for each signer.
 - Corporations, REITs, and Statutory Trusts: One officer signs and another officer attests.
 - LLCs and LLPs: Authorized Person signs.
 - LPs and LLLPs: All General Partners must sign (attach extra page if needed).
- For Corporations, REITs, and Statutory Trusts: Two signatures are required. Include attesting officer's name, signature, and title.

Final Steps

- Provide a check or money order with the correct amount of fees.
- Make a copy of the completed form for your records and submit to SDAT.

Mail to: SDAT – Charter Division
700 E. Pratt Street
2nd Floor, Room 2700
Baltimore, MD 21202

Deliver to: SDAT – Public Counter
123 Market Place
Baltimore, MD 21202