

950 CMR 108.00: LIMITED PARTNERSHIPS

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108.01: Purpose

(1) 950 CMR 108.00 describes the practices and procedures of the Corporations Division in the Office of the Secretary of the Commonwealth relative to M.G.L. c. 109: *Limited Partnerships*.

(2) The Corporations Division, which is under the supervision of the Secretary of the Commonwealth, administers the provisions of Massachusetts General Laws pertaining to limited partnerships. The chief executive officer of the Corporations Division has the title, "Director of the Corporations Division". The Director may, subject to the approval of the Secretary, make, amend and rescind such rules, forms and orders as are contemplated by the provisions of the Massachusetts General Laws and are necessary to carry out their purposes. The Director is empowered to hear, examine and investigate matters subject to the provisions of the Massachusetts General Laws.

(3) From time to time, the Director may authorize any exceptions to 950 CMR 108.00 with respect to any specific requirement provided that such exceptions to 950 CMR 108.00 are in conformity with the provisions of the Massachusetts General Laws.

108.02: Definitions

For the purposes of 950 CMR 108.00, the following words and abbreviations shall, unless the context otherwise indicates, have the following meanings:

108.02: continued

Foreign Entity means an entity formed under a law other than the laws of the Commonwealth, including without limitation, any state, country or jurisdiction. For purposes of 950 CMR 108.00, the term foreign entity includes limited partnership, limited liability companies, business trusts and corporations, including business, professional and non-profit corporations.

Foreign Limited Partnership means a partnership formed under a law other than that of the Commonwealth, including without limitation, any state, country or jurisdiction, and denominated as such under the laws of such state, foreign country or other foreign jurisdiction.

General Partner means a person who has been admitted to a limited partnership as a general partner in accordance with the partnership agreement and named in the certificate of limited partnership as a general partner.

Limited Partner means a person who has been admitted to a limited partnership as a limited partner in accordance with the partnership agreement.

Limited Partnership and Domestic Limited Partnership means a partnership formed by two or more persons under the laws of the Commonwealth and having one or more general partners and one or more limited partners.

Other Business Entity means a corporation to which M.G.L. c. 156D, Part 17, §17.01 applies, a professional corporation and a foreign professional corporation each as defined in M.G.L. c. 156A, § 2, a foreign corporation as defined in M.G.L. c. 156D, Subdivision D, § 1.40, an association or a trust as defined in M.G.L. c. 182, § 1 of that has filed a copy of its declaration of trust with the Division, a foreign partnership whether general or limited as defined respectively in M.G.L. c. 108A, § 6 and M.G.L. c. 109, § 1 and a domestic or foreign limited liability company as defined in M.G.L. c. 156C, § 2.

Partner means a limited or general partner.

Personal Information means any information concerning an individual not required by law or regulation to be included in a document. Examples of such information include social security number, driver's license number and date of birth. It may include residential address if such is not required by law.

Records means the records required to be maintained by a limited partnership pursuant to M.G.L. c. 109, § 5.

Singular and Plural Forms – singular nouns shall include plural nouns and plural nouns shall include the singular unless the context otherwise requires.

108.03: Place to File

Documents shall be mailed or delivered to the Division at: Secretary of the Commonwealth, Corporations Division, Limited Partnership Section, One Ashburton Place, 17th Floor, Boston, MA 02108-1512.

If the document is mailed, the envelope shall clearly identify the type of document enclosed. Documents submitted to any other area of the office or to any district office will not be considered received until received by the Division at the address noted above.

108.04: On-line Services

(1) The Division also offers online services at the Division's website. Services offered online include filing documents, ordering certificates and certified copies and searching Division records.

(2) General inquiries to the Division may also be made by electronic mail to corpinfo@sec.state.ma.us. Electronic mail cannot be used to file limited partnership documents, request certificates, certified copies or searches of the records.

108.05: Division Hours

- (1) The regular business hours of the filing and certificate rooms are Monday through Friday from 8:45 A.M. to 4:00 P.M., excluding holidays. The regular business hours of the public search room and phone room are Monday through Friday from 8:45 A.M. to 5:00 P.M., excluding holidays.
- (2) Authorized facsimile and electronic transmissions may be made 24 hours per day, 365 days per year, except for scheduled maintenance and unscheduled interruptions of service.

108.06: General Filing Requirements

- (1) A document shall be submitted in the English language except that a limited partnership's name need not be in English if written in English letters or Arabic or Roman numerals.
- (2) A document shall be typed or printed. It may not be handwritten.
- (3) A document shall contain all of the information required by M.G.L. c. 109 and 950 CMR 108.00. It may also contain other information relevant to the business affairs of the limited partnership, except that the Division, in its discretion, may reject or redact a document containing any personal information.
- (4) The execution of a certificate by a general partner constitutes an affirmation, under penalties of perjury, that the facts stated therein are true.
 - (a) An original certificate of limited partnership must be signed by all general partners;
 - (b) A certificate of amendment must be signed by at least one general partner and by each other general partner designated in the certificate as a new general partner; and
 - (c) A certificate of cancellation must be signed by all general partners.
- (5) Any person may sign a certificate as an attorney-in-fact, but a power of attorney to sign a certificate relating to the admission of a general partner must specifically describe the admission.
- (6) A foreign entity that is a general partner of a domestic limited partnership or of a foreign limited partnership doing business in the Commonwealth, must register to do business with the Corporations Division by filing an Application for Registration pursuant to M.G.L. c. 109, § 49, M.G.L. c. 156C, § 48, M.G.L. c. 156D §, 15.03 and M.G.L. c. 182.

108.07: Forms

The Division may supply forms for documents required to be filed with the Division. The use of official forms is optional. Copies of the forms are available on the Division's website. Any document submitted to the Division not on an official form must be on standard size paper, 8½ by 11 inches and follow the format specifications contained in 950 CMR 108.00. The minimum font size is ten. A document which does not comply with size requirements, format specifications or font size will be rejected.

108.08: Filing of Certificates

Documents submitted to the Division need not be accompanied by a duplicate original. If a duplicate original is submitted, the Division will return the filed duplicate original by mail to the filer only if the filer has provided a self-addressed postage pre-paid return envelope.

If the Secretary finds that the document submitted to him complies with law, he shall endorse on the document the word "filed" and the day, month, year and time of filing. A copy of all filed documents may be obtained from the Division's website.

108.09: Document Delivery

A document may be tendered for filing by:

- (1) personal or courier delivery to the Division at One Ashburton Place, Room 1717, Boston, MA during regular business hours;
- (2) postal service delivery addressed One Ashburton Place, Room 1717, Boston, MA 02108;
- (3) facsimile delivery in a manner authorized by the Division on its website; or
- (4) electronic transmission in the manner authorized by the Division on its website.

108.10: Effective Time and Date

Documents are effective on the date approved by the Division, unless M.G.L. c. 109 authorizes and the document specifies a later effective date, which shall be a date certain.

108.11: Domestic Limited Partnership Certificate

(1) In order to form a domestic limited partnership, all general partners must execute a certificate of limited partnership. The certificate shall set forth in the order provided in 950 CMR 108.11(1)(a) through (g):

- (a) the name of the limited partnership;
 - (b) the general character of its business;
 - (c) the street address of the office in the Commonwealth at which its records will be maintained;
 - (d) the name and street address of the resident agent for service of process in the Commonwealth required to be maintained by M.G.L. c. 109, § 4 and the agent's written consent to the appointment either on the certificate or attached thereto.
 - (e) the name of each general partner and, if different from the office location, their business address.
 - (f) the latest date of dissolution, which shall be a date certain; and
 - (g) any other matters the general partners determine to include therein.
- The fee for filing the certificate of limited partnership shall be \$200.00.

(2) A limited partnership is formed at the time of filing of the certificate of limited partnership with the Division or at any later time specified in the certificate of limited partnership if, in either case, there has been substantial compliance with the requirements of M.G.L. c. 109, § 8.

108.12: Limited Partnership Name

- (1) The name of the limited partnership:
 - (a) shall contain the words "limited partnership" without abbreviation;
 - (b) may not contain the name or surname of a limited partner unless it is also the surname of a general partner, or prior to the admission of the limited partner, the business had been carried on under a name in which his surname appeared;
 - (c) may not indicate that the partnership is organized other than for a purpose stated in a certificate of limited partnership; and
 - (d) may not be the same as, or deceptively similar to the name of any corporation, limited partnership, or limited liability company reserved or organized under the laws of the Commonwealth or registered as a foreign corporation, foreign limited partnership, or foreign limited liability company in the commonwealth, business trust or trademark/service mark filed with the Division, except with the written consent of the corporation, limited partnership, limited liability company, business trust or owner of the mark previously filed with the Division.

108.12: continued

(2) Any person intending to organize a limited partnership, any domestic limited partnership or foreign limited partnership registered in the Commonwealth or any foreign limited liability company intending to register in the Commonwealth may reserve the exclusive right to use a name, if available under the laws of the Commonwealth. The reservation shall be made by filing an application with the Division specifying the name to be reserved and the name and address of the applicant. The application must be accompanied by a \$30.00 filing fee. The name shall be reserved for a period of 60 days.

The reservation may be extended for an additional 60 day period upon written request of the applicant and payment of an additional \$30.00 fee.

The right to the exclusive use of a reserved name may be transferred to any other person by filing a notice of the transfer, executed by the applicant for whom the name was reserved, specifying the name and address of the transferee and accompanied by a fee of \$30.00.

108.13: Resident Agent

(1) Each domestic and foreign limited partnership authorized to transact business in the Commonwealth must continuously maintain a resident agent and office in the Commonwealth.

(2) The office address of the resident agent must be a street address. A post office address is not sufficient.

(3) The resident agent may be an individual, a domestic corporation, a domestic not for profit corporation, a domestic other business entity authorized by law, a foreign corporation qualified to do business in the Commonwealth or a foreign other business entity authorized by law and qualified to do business in the Commonwealth.

(4) A domestic limited partnership or a foreign limited partnership authorized to transact business in the Commonwealth shall change its resident agent or the street address of the resident agent by filing a certificate of change of agent/office address. Such certificate shall set forth:

- (a) the exact name of the limited partnership;
- (b) the current street address of the resident agent;
- (c) the new street address of the resident agent;
- (d) the name of the current resident agent;
- (e) the name of the new resident agent if the current resident is to be changed; and
- (f) the new resident agent's written consent to the appointment if the certificate sets forth the name of a new resident agent.

(5) A resident agent shall change his street address for any domestic limited partnership or foreign limited partnership authorized to transact business in the Commonwealth for which he is a resident agent by filing a statement of change of resident office. The statement of change shall set forth:

- (a) the name of the agent;
- (b) the exact name of each domestic or foreign limited partnership;
- (c) the current office address;
- (d) the new office address; and
- (e) a certification that each limited partnership listed herein has been notified in writing of the change as required by M.G.L. c.109, §§ 4 and 52.

The Statement of Change must be signed by the resident agent. It is effective on the time and date approved by the Division.

(6) A resident agent shall resign his appointment by filing a statement of resignation with the Division. The statement of resignation shall set forth:

- (a) the name of the resident agent;
- (b) the exact name of the limited partnership;
- (c) the current office address of the resident agent;
- (d) a statement that the agent hereby resigns his appointment as resident agent of the limited partnership;

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- (e) a statement indicating whether the resident agent office address will be discontinued; and
- (f) a statement that a copy of the resignation has been furnished to the limited partnership.

The statement of resignation must be signed by the resident agent. The signature may be original or facsimile. The resignation, and if applicable, the discontinuance of the office address, shall be effective on the 31st day after the date on which the statement was filed.

108.14: Limited Partnership Annual Report

Each limited partnership shall file an annual report with the Division on or before the anniversary date of the filing of its original certificate of partnership. The report shall be titled "Annual Report", specify the year, contain, in the order provided in 950 CMR 108.11, all information required to be included in the certificate, and any other matters the general partners determine to include therein. The annual report may amend any information in the certificate, except that any change pertaining to resident agent or office must be made as provided in 950 CMR 108.13. The report shall specifically identify each amendment and must be signed in the manner set forth in 950 CMR 108.6(4)(b). The annual report shall be accompanied by a fee of \$500.00.

108.15: Certificate of Amendment

(1) A certificate of limited partnership may be amended by filing a certificate of amendment with the Division. An amendment to the certificate must be made within 30 days after the following events to reflect:

- (a) the admission of a new general partner;
- (b) the withdrawal of a general partner; or
- (c) the continuation of the business as provided in M.G.L. c. 109, § 44 after the event of withdrawal of a general partner.

(2) A general partner who becomes aware that any statement in a certificate of limited partnership was false when made, or that any matter described in the certificate limited partnership has changed, making the certificate false in any material respect, shall promptly amend the certificate to correct such matter, except that any change pertaining to the resident agent or office of the resident agent shall be made as provided in 950 CMR 108.13.

(3) A certificate of limited partnership may be amended at any other time for any other purpose.

(4) The certificate of amendment shall set forth in the order provided 950 CMR 108.15(4)(a) through (e):

- (a) the name of the limited partnership;
- (c) the date of filing of the original certificate; and
- (d) the name of each general partner and the business address if different from its office address.
- (e) the amendment to the certificate.

(5) The certificate of amendment shall be accompanied by payment of a \$100.00 fee.

(6) Limited partnerships formed prior to March 1, 1989 shall include in their first certificate of amendment filed after that date, a statement of the last date certain upon which the limited partnership is to dissolve.

108.16: Restated Certificate

- (1) A limited partnership may at any time integrate into a single instrument all of the provisions of its certificate of limited partnership which are then in effect and operative and may at the same time amend its certificate of limited partnership. If the restated certificate merely restates and integrates the existing provisions of the certificate of organization it shall be designated as a "restated certificate of organization". If in addition, the restatement amends some or all of the information as provided in 950 CMR 108.15, it shall be designated as an "amended and restated certificate of organization".
- (2) The certificate of organization for a limited partnership may be restated by filing a restated certificate with the Division. The restated certificate shall be designated in the manner provided above and shall set forth:
 - (a) the name of the limited partnership, and if such name has been changed, the name under which it was originally filed;
 - (b) the date of filing of the original certificate of limited partnership;
 - (c) all information required to be set forth in the original certificate of limited partnership in the order provided in 950 CMR 108.11, except that any change pertaining to the resident agent or office of the resident agent shall be made as provided in 950 CMR 108.13; and
 - (d) a clear indication of any amendments to be effected by the restated certificate, and if none, a statement to that effect;
- (3) The fee for filing the restated certificate shall be \$100.00.
- (4) Upon filing or upon the future effective date, the restated certificate shall supersede the initial certificate of limited partnership as theretofore amended or supplemented, and shall be the certificate of limited partnership.

108.17: Certificate of Merger or Consolidation

- (1) A limited partnership may merge or consolidate with or into one or more limited partnerships or other business entities formed or organized under the laws of the Commonwealth or any other state of the United States, or any foreign country or other foreign jurisdiction, with such limited partnership or other business entity being the resulting or surviving limited partnership or other business entity.
- (2) A limited partnership which is involved in a consolidation or merger shall file a certificate of consolidation or merger with the Division as provided herein. If the limited partnership is involved in a consolidation or merger with a domestic other business entity which is required to make a filing with the Division in order to effectuate the merger or consolidation, the surviving entity involved in the merger or consolidation may submit a combined filing which contains the information and is accompanied by the fee required by law for each domestic entity involved. The filing shall be designated and formatted in the manner established by law and regulation for the surviving entity. The certificate shall set forth:
 - (a) the name, date and jurisdiction of formation or organization, and office location of each limited partnership or other business entity involved in the merger or consolidation;
 - (b) the name of the resulting or surviving domestic limited partnership or other business entity;
 - (c) a statement that the merger or consolidation has been duly adopted in accordance with the law under which it is organized or formed;
 - (d) if the consolidation or merger is to be effective at a later date, the effective date of the merger or consolidation;
 - (e) a statement that the agreement of consolidation or merger will be kept on file at the office of the resulting or surviving limited partnership or other business entity, and the street address of that office;
 - (f) a statement that a copy of the agreement of consolidation or merger will be furnished by the resulting or surviving limited partnership or other business entity on request and without cost to any partner of the limited partnership or to any person holding an interest in any other business entity;

108.17: continued

(g) if the resulting or surviving limited partnership or other business entity is not an entity organized under the laws of the Commonwealth, a statement that such resulting or surviving entity agrees that, if such entity does not continually maintain an agent for service of process in the Commonwealth, to appoint irrevocably the Secretary of the Commonwealth to be its true and lawful attorney upon whom all lawful process in any action or proceeding in the Commonwealth may be served in the manner set forth in M.G.L. c. 156D, Part 15, § 15.10;

(h) if the resulting or surviving entity is a limited partnership governed by 950 CMR 108.00, the certificate of merger/consolidation shall include:

1. the name of each general partner and business address, if different from the office location.
2. any amendment to the limited partnership certificate of the surviving limited partnership to be effected pursuant to the agreement of merger, or in the case of a resulting limited partnership, all other information required to be included in the certificate of limited partnership to 950 CMR 108.11.

(3) The fee for filing the consolidation or merger shall be \$100.00, plus the fee assessed by law for each domestic other business entity.

(4) In order to file a certificate of consolidation or merger, each limited partnership involved shall file all annual reports and pay all fees required by law to be filed and paid.

108.18: Execution of Certificate Ordered by Court

If a person required to execute a certificate fails or refuses to do so, any other person who is adversely affected by the failure may petition the superior court department of the trial court to direct the execution of the certificate. If the court finds that it is proper for the certificate to be executed and that any person so designated has failed or refused to execute the certificate, it shall order the Secretary to record an appropriate certificate. The limited partnership certificate shall be considered amended or canceled, as the case may be, when a certified copy of such order is filed with the Division.

108.19: Certificate of Cancellation

(1) A certificate of limited partnership shall be canceled upon the dissolution and commencement of the winding up of the partnership, or at any time there are no limited partners. A certificate of cancellation shall be filed with the Division and shall set forth:

- (a) the name of the limited partnership;
- (b) the date of filing of the original certificate of limited partnership;
- (c) the reason for filing the certificate of cancellation;
- (d) if the certificate of cancellation is to be effective at a later date, the effective date;
- (e) any other information the general partners filing the certificate determine to include therein.

(2) The fee for filing a certificate of cancellation shall be \$100.00.

(3) In order to file a certificate of cancellation, the limited partnership shall file all annual reports and pay all fees required by law to be filed and paid.

108.20: Administrative Dissolution of a Limited Partnership

(1) If a limited partnership has failed for two consecutive years to comply with the provisions of law requiring the filing of annual reports or if the Director is satisfied that the limited partnership has become inactive and its dissolution would be in the public interest, the Division may commence a proceeding to dissolve the limited partnership pursuant to M.G.L. c. 109, § 64.

108.20: continued

(2) A limited partnership may be considered inactive and its dissolution in the public interest, if the limited partnership fails to appoint a resident agent within 60 days after notice from the Division to the limited partnership of the requirement to maintain a resident agent and office in the commonwealth.

(3) The Division shall give written notice to the limited partnership that one or more grounds exist for administrative dissolution. The notice shall be sent by mail postage prepaid to the office required to be maintained by M.G.L. c.109, § 4. If the limited partnership does not correct each ground for dissolution or demonstrate to the reasonable satisfaction of the Division that each ground does not exist within 90 days after the date of the notice, the Division shall administratively dissolve the limited partnership.

108.21: Reinstatement Following Administrative Dissolution

(1) A limited partnership that has been administratively dissolved by the Division may apply for reinstatement at any time.

(2) The application for reinstatement consists of a form supplied by the Division or a document formatted in the same manner as the Division form. The application for reinstatement shall set forth:

- (a) the exact name of the limited partnership;
- (b) the street address of the resident agent's office and the name of the resident agent;
- (c) the effective date of the limited partnership's administrative dissolution;
- (d) a statement that the grounds for administrative dissolution did not exist or have been eliminated; and
- (e) a statement that the name of the limited partnership satisfies the requirements of M.G.L. c. 109, § 2 or the limited partnership shall simultaneously submit a certificate of amendment to change its name to a name that satisfies the requirements.

The reinstatement shall be effective at the time and on the date approved by the Division.

108.22: Registration of Foreign Limited Partnership

(1) A foreign limited partnership doing business in the Commonwealth shall submit to the Division within ten days after it commences doing business in the commonwealth, an application for registration as a foreign limited partnership. The application shall be accompanied by a certificate of legal existence or a certificate of good standing of the foreign limited partnership, issued not more than 90 days prior to submission, by an officer or agency properly authorized in the jurisdiction where the foreign limited partnership is organized. If the certificate or such evidence is in a foreign language, a translation thereof, under oath of the translator, shall be attached.

The application shall set forth in the order provided in 950 CMR 108.22(1)(a) through (h), the following:

- (a) the name of the foreign limited partnership and, if different, the name under which it proposes to do business in the Commonwealth;
- (b) the jurisdiction where such limited partnership was organized and the date of its organization;
- (c) the general character of the business the foreign limited partnership proposes to do in the Commonwealth;
- (d) the business address of its principal office;
- (e) the name, business address and residence address of its general partners;
- (f) the business address of its principal office in the Commonwealth, if any;
- (g) the name and street address of the agent for service of process in the Commonwealth and the agent's written consent to the appointment either on the certificate or attached thereto;
- (h) the address of the office at which is kept a list of the names and addresses of the limited partners and their capital contributions, together with an undertaking by the foreign limited partnership to keep those records until the foreign limited partnership's registration in the Commonwealth is cancelled.

108.22: continued

- (2) If the foreign limited partnership's certificate from its jurisdiction of organization sets forth any part of the information required to be set forth in the application for registration, the foreign limited partnership may submit a certified copy of such certificate, with a sworn translation, if necessary, in *lieu* of such part of the application for registration.
- (3) The fee for filing the application of registration shall be \$200.00.

108.23: Foreign Limited Partnership: Amendment to Registration

If any statement in the application for registration of a foreign limited partnership was false when made or any arrangement or other facts described have changed, making the application inaccurate in any respect, the foreign limited partnership shall promptly file with the Division a certificate signed by a general partner correcting or amending such statement. The fee for filing the amendment shall be \$100.00.

108.24: Revocation of Authority to Transact Business in the Commonwealth

- (1) If a foreign limited partnership has failed for two consecutive years to comply with the provisions of law requiring the filing of annual reports or if the Director is satisfied that the revocation of the foreign limited partnership's authority to transact business in the Commonwealth would be in the public interest, the Division may commence a proceeding to revoke the authority of the foreign limited partnership to transact business in the Commonwealth.
- (2) The revocation of authority of a foreign limited partnership shall be deemed to be in the public interest, if the foreign limited partnership fails to appoint a resident agent within 60 days after notice from the Division to the foreign limited partnership of the requirement to maintain a resident agent and office in the commonwealth.
- (3) The Division shall give written notice to the foreign limited partnership that one or more grounds exist for administrative revocation of its authority to transact business in the Commonwealth. The notice shall be sent by mail postage prepaid to the address of the foreign limited partnership in the Division records. If the foreign limited partnership does not correct each ground for revocation or demonstrate to the reasonable satisfaction of the Division that each ground does not exist within 90 days after the date of the notice, the Division shall administratively revoke the authority of the foreign limited partnership to transact business in the Commonwealth.

108.25: Reinstatement of Authority to Transact Business

- (1) A foreign limited partnership whose authority to transact business in the Commonwealth was revoked may apply to the Division for reinstatement.
- (2) The application for reinstatement consists of a form supplied by the Division or a document formatted in the same manner as the Division form. The application for reinstatement shall set forth:
 - (a) the exact name of the foreign limited partnership;
 - (b) the street address of the resident agent's office and the name of the resident agent;
 - (c) the effective date of the foreign limited partnership's administrative revocation;
 - (d) that the grounds for administrative revocation did not exist or have been eliminated; and
 - (e) that the name of the foreign limited partnership satisfies the requirements of M.G.L. c. 109, § 2 or the foreign limited partnership will simultaneously submit a certificate of amendment to change its name to a name that satisfies the requirements.
 - (f) The application for reinstatement shall be accompanied by an original certificate of legal existence or a certificate of good standing issued not more than 90 days prior to such submission by an officer of agency properly authorized in the jurisdiction of the organization. If the certificate is in a foreign language, a translation under oath of the translator shall be attached.The reinstatement shall be effective at the time and on the date approved by the Division.

108.26: Foreign Limited Partnership: Cancellation or Withdrawal

(1) The registration of a foreign limited partnership doing business in the Commonwealth shall be canceled in the same manner and at such times as are provided in M.G.L. c. 109, §§ 10 and 54 and 950 CMR 108.19, except that the certificate of cancellation shall be signed by a general partner and shall set forth either that all taxes and fees owed the Commonwealth have been paid or provided for. In order to file a certificate of cancellation, the foreign limited partnership must have filed all annual reports and paid all fees required by law to be filed and paid.

(2) A foreign limited partnership doing business in the Commonwealth may withdraw from the Commonwealth by submitting to the Division a certificate of withdrawal signed and sworn to by a general partner stating:

- (a) the name of the foreign limited partnership, and if different, the name under which it is registered and doing business in the Commonwealth;
- (b) the business address of its principal office;
- (c) the business address of its principal office in the Commonwealth, if any;
- (d) the name and business address of its resident agent;
- (e) that the foreign limited partnership is not doing business in the Commonwealth; and
- (g) that all taxes have been paid or provided for.

In order to file a certificate of withdrawal, the foreign limited partnership must have filed all annual reports and paid all fees required by law to be filed and paid.

108.27: Foreign Limited Partnership: Annual Report

Every foreign limited partnership shall file an annual report with the Division on or before the anniversary date of the filing of its registration to do business in the Commonwealth. The report shall contain in the order provided in 950 CMR 108.22, all information required to be included in the certificate, and any other matter the general partner determines to include therein. The annual report may amend any information in the certificate except that any change pertaining to resident agent or office must be made as provided in 950 CMR 108.13. The report shall specifically identify each amendment. The fee for filing the annual report shall be \$500.00.

108.28: Certificates Issued Pertaining to Limited Partnership

The following certificates are available from the Division upon payment of the required fee. The Division shall:

- (1) issue a certificate of existence to any limited partnership if it appears from the records of the Division that the limited partnership has legal existence, no certificate of cancellation has been filed with respect to the limited partnership and the limited partnership has not been administratively dissolved;
- (2) issue a certificate of good standing concerning any limited partnership if it appears from the Division records that the limited partnership has legal existence, has filed all annual reports due and paid all fees with respect to such reports, no certificate of cancellation has been filed with respect to the limited partnership, and the limited partnership has not been administratively dissolved. The certificate shall indicate the existence and good standing status of the limited partnership, and shall provide the identity of all general partners named in the most recent filing made with the Division.
- (3) issue a certificate of registration to any foreign limited partnership which appears from the records of the Division to have been duly registered and not withdrawn, canceled or revoked.
- (4) issue a certificate of good standing concerning any foreign limited partnership if it appears from the Division records that the foreign limited partnership has been duly registered, has filed all annual reports due and paid all fees with respect to such reports, and its registration has not been withdrawn, cancelled or revoked. The certificate shall indicate the existence and good standing status of the foreign limited partnership, and shall provide the identity of all general partners named in the most recent filing made with the Division.

108.28: continued

(5) issue a certificate of legal existence to any limited partnership listing the date of all certificates of amendment* filed or stating that there have been no certificates of amendment filed with the Division if it appears from the records of the Division that the limited partnership has legal existence and has not been cancelled or dissolved;

(6) issue a certificate of registration listing the dates of all certificates of amendment* that have been filed or stating that no certificates of amendment have been filed to any foreign limited partnership which appears from the records of the Division to have been duly registered and not withdrawn, cancelled or revoked.

*Does not include amendments made within an annual report.

108.29: Fees and Methods of Payment

(1) The fees relative to limited partnership are as follows:

Certificate of Limited Partnership	\$200.00
Annual Report	\$500.00
Name Reservation/Transfer	\$ 30.00
Amendment	\$100.00
Restated Certificate	\$100.00
Certificate of Merger/Consolidation	\$100.00
Certificate of Cancellation	\$100.00
Foreign Registration	\$200.00
Foreign Amendment	\$100.00
Foreign Annual Report	\$500.00
Foreign Cancellation	\$100.00
Foreign Withdrawal	\$100.00
Certificate of Good Standing	\$ 25.00
Certificate of Existence	\$ 12.00
Certificate of Registration	\$ 12.00
Certificate of Legal Existence w/amendments	\$ 25.00
Certificate of Registration w/amendments	\$ 25.00

(2) Filing fees, and fees for the copying of documents and the issuance of certificates may be paid for by the following methods:

- (a) In person: cash, personal or cashier's check, or money order;
- (b) By mail: personal or cashier's check, or money order; or
- (c) By electronic transmission or facsimile: MasterCard, Visa, electronic funds transfer or debit card.

(3) Personal checks, cashiers checks, and money orders must be payable to the Commonwealth of Massachusetts. The drawer must be acceptable to the filing office. Each check must be for an amount equal to the cost of the service and be drawn on a bank acceptable to the filing office.

(4) Payment by MasterCard, Visa or debit card shall be accepted by the filing office for electronic or facsimile transactions. Remitters shall provide the Division with the following information:

- (a) The card number;
- (b) The expiration date of the card;
- (c) The name of the card issuer;
- (d) The name of the person or entity to whom the card was issued; and
- (e) The billing address for the card.

(5) Payment by electronic funds transfer under National Automated Clearing House Association (NACHA) Rules from remitters who have entered into appropriate NACHA approved arrangements for those transfers, and who authorize the relevant transfer pursuant to 950 CMR 113.00, will be accepted only for facsimile and electronic transmissions.

(6) Payment will not be deemed tendered until the issuer or agent has confirmed to the filing office that payment will be forthcoming.

108.30: Public Inspection of Records

The records of the Division pertaining to limited partnerships shall be available for inspection during regular business hours.

REGULATORY AUTHORITY

950 CMR 108.00: M.G.L. c. 109.

NON-TEXT PAGE