



SMALL BUSINESS & NONPROFIT CLINIC

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Converting a LLC into a PLLC in Michigan

Under the Michigan Limited Liability Act, P.A. 23 of 1993, a limited liability company (LLC) which provides services by a certified or other public accountant, a dentist, an osteopathic physician, a physician, a surgeon, a doctor of divinity or other clergy, or an attorney-at-law may only be formed as a professional limited liability company (PLLC). Consequently, if an established LLC begins providing any of the professional services stated above, the LLC must convert to a PLLC. While the Department of Labor and Economic Growth (DLEG) provides Form 701 for PLLC articles of organization; there is currently no specialized form for conversion of a LLC into a PLLC.

After research and speaking with a representative from DLEG directly, in order to convert a LLC into a PLLC you must use Form 710 for restated articles of organization. This form must have the applicable information for any restated articles, but there are two

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important exceptions. First, under Article II, the default purpose of the LLC must be changed to state “The limited liability company is organized for the sole and specific purpose of rendering the following professional services(s):” and then the specific service(s) that will be rendered must be specified. Second, under Article V, the following provision must be included: “All members and managers will be duly licensed or otherwise legally authorized to render one or more of the professional service(s) for which this limited liability company is organized except as otherwise provided in Section 904 of P.A. 23 of 1993 or prohibited.” After this is completed, Form 710 must be submitted to DLEG for the conversion to occur.