



REV-253 CM (11-04)

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
OUT OF EXISTENCE/MERGER SECTION
PO BOX 280947
HARRISBURG PA 17128-0947

TAX BULLETIN 53D

PROCEDURES FOR FILING TAX REPORTS/RETURNS WHEN TWO OR MORE CORPORATIONS ARE MERGING, CONSOLIDATING OR DIVIDING

WHEN THE SURVIVING CORPORATION OR NEW CORPORATION IS AUTHORIZED TO DO BUSINESS IN PENNSYLVANIA ON THE EFFECTIVE DATE OF THE MERGER, CONSOLIDATION OR DIVISION:

- The Articles of Merger, Consolidation or Division must be filed with the PA Department of State.
- The surviving corporation is liable for filing all final tax reports/returns and paying all taxes (including interest, penalties, fees, charges and other liabilities) on behalf of the corporation losing its identity in the reorganization.
- A copy of the Articles of Merger, Consolidation or Division and certification of the minutes of the stockholders' meeting approving the articles must be filed with the final tax reports/returns.
- The corporation losing its identity will remain active on the records of the PA Department of Revenue until all tax reports/returns are filed and taxes (including interest, penalties, fees, charges and other liabilities) are paid. All tax reports/returns should be filed on behalf of the corporation losing its identity up to and including the date of merger.

WHEN THE SURVIVING CORPORATION OR NEW CORPORATION IS A FOREIGN CORPORATION THAT IS NOT REGISTERED TO DO BUSINESS IN PENNSYLVANIA:

- An application for a Clearance Certificate on behalf of the Pennsylvania corporation must be filed with the PA Department of Revenue.
- The Clearance Certificate, along with the Articles of Merger, Consolidation or Division, must be filed with the PA Department of State.
- The corporation losing its identity will remain active on the records of the PA Department of Revenue until all tax reports/returns are filed and taxes (including interest, penalties, fees, charges and other liabilities) are paid. All tax reports/returns should be filed on behalf of the corporation losing its identity up to and including the date of merger.

To obtain a Tax Clearance Certificate from the Department of Revenue, the corporation must complete and file the Application for Tax Clearance Certificate (Form **REV-181**). Additional instructions and mailing addresses are available on Instructions for Securing a Tax Clearance Certificate for Filing with Department of State (Form **REV-181I**).

These forms can be downloaded from the PA Department of Revenue's Web site at: www.revenue.state.pa.us or can be ordered through the Forms Ordering Service by dialing toll-free: 1-800-362-2050.
