



REV-251 CM (11-04)

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

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## **TAX BULLETIN 53B**

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### **PROCEDURES FOR SECURING CLEARANCE CERTIFICATES FOR FOREIGN CORPORATIONS WITHDRAWING FROM PENNSYLVANIA AND SURRENDERING THE CERTIFICATE OF AUTHORITY TO THE PA DEPARTMENT OF STATE**

Foreign corporations desiring to withdraw from Pennsylvania and surrender their certificate of authority must first obtain a clearance certificate from the PA Department of Revenue and the PA Department of Labor and Industry, certifying that all tax reports/returns have been filed and all taxes (including interest, penalties, fees, charges and other liabilities) have been paid. To obtain a tax clearance certificate from the Department of Revenue, the corporation must:

1. File all state tax reports/returns and pay all taxes (including interest, penalties, fees, charges and other liabilities) due to the Commonwealth up to and including the date that all assets were liquidated and distributed to shareholders or the date business operations ceased in Pennsylvania, whichever is later.
2. Attach a statement to the final report/return indicating that the withdrawal is not being requested as part of a corporate reorganization plan. This statement must explain the method and extent that future business activities, if any, will occur in Pennsylvania.

This tax clearance certificate is issued for the sole purpose of presentation to the Department of State with a foreign business corporation's application to surrender its certificate of authority from doing business in Pennsylvania, in accordance with Section 4129 of the General Association Act of 1988.

To obtain a Tax Clearance Certificate from the Department of Revenue, the corporation must complete 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's Web site at: [www.revenue.state.pa.us](http://www.revenue.state.pa.us) or can be ordered through the Forms Ordering Service by dialing toll-free: 1-800-362-2050.

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## **TAX BULLETIN 53F**

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### **PROCEDURES FOR FOREIGN CORPORATIONS DESIRING TO BE MARKED WITHDRAWN ON THE RECORDS OF THE PA DEPARTMENT OF REVENUE**

**NOTE:** This procedure is for tax purposes only, and is not to be used as part of a plan for reorganization, i.e., dissolution, division, merger or consolidation.

A foreign corporation that has ceased doing business in Pennsylvania and liquidated its Pennsylvania assets; or has never transacted business in Pennsylvania may be relieved of the responsibility for filing corporation tax reports by filing an Out of Existence/Withdrawal Affidavit (REV-238).

The advantage of filing the affidavit is that the "Certificate of Authority to Transact Business in Pennsylvania" remains in effect and the corporation is relieved of its responsibility of filing corporation tax reports during the period it is inactive.

The disadvantage is that the corporate name becomes available for release by the PA Department of State. To qualify for the Out of Existence status, the corporation must:

1. Execute and forward the Out of Existence/Withdrawal Affidavit (REV-238) to:  
PA DEPARTMENT OF REVENUE  
BUREAU OF COMPLIANCE  
OUT OF EXISTENCE/MERGER SECTION  
PO BOX 280947  
HARRISBURG PA 17128-0947
2. File all corporate tax reports/returns and pay all taxes (including interest, penalties, fees, charges and other liabilities) due to the Commonwealth up to and including the date that all activities ceased in Pennsylvania and the divestiture of Pennsylvania assets. The final report must include a schedule reflecting the actual date or dates of divestiture of Pennsylvania assets.
3. Provide full details (name and address of transferee; documents verifying transfer including agreements, settlement sheets, etc.) with respect to the transfer when the Pennsylvania business activities are transferred to another entity. The affidavit cannot be approved without this information.

Note: If you are filing a final RCT-101 corporate report for the year 2002 and forward, complete the *Corporate Status Change* section of the RCT-101 in lieu of filing an Out of Existence/Withdrawal Affidavit.

### **REQUIREMENTS FOR REINSTATING THE ACCOUNT OF FOREIGN CORPORATIONS TO ACTIVE STATUS**

Foreign corporations that have been marked *Withdrawn* must be reinstated on the Department of Revenue's records before the corporation can reopen and operate in Pennsylvania. To reinstate a corporation, you should file inactive corporate reports/returns for each tax period that the corporation was inactive (form RCT-101I). Each tax report/return must contain an original signature. The minimum tax is waived for the years covered by the inactive reports. Write the word "Reinstatement" on the top of each inactive corporate tax report. Attach a letter to the reports/returns indicating the effective date of your reinstatement, your Corporate Account Number, and your Federal Employer Identification Number.

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