

STATES WHERE REQUIRED TAX CLEARANCE FOR DISSOLUTION OR WITHDRAWAL TAKES LONGER THAN ONE MONTH

As of July 26th, 2018

STATE	TAX CLEARANCE PROCESS <i>(Documents and requirements vary from state to state)</i>	TURNAROUND TIME TO OBTAIN TAX CLEARANCE
Arizona	Tax Clearance Application submitted to Arizona Department of Revenue, concurrent with Application for Withdrawal.	5 to 6 months.
Louisiana	Tax Clearance Certificate, issued from the Collector of Revenue and the Administrator of the Division of Employment Security of the Department of Labor, certifying that all fees, charges, taxes, unemployment compensation and distributions and interest have been paid. Once submitted, check every 2 months for clearance.	Up to 2 years.
New Hampshire	Tax Clearance Application submitted to New Hampshire Department of Revenue.	Within 2 months.
New Jersey	Submit completed Certificate of Withdrawal and tax clearance forms to the Department of the Treasury, Division of Commercial Recording. The Division of Commercial Recording forwards the tax forms to the Division of Taxation.	Up to 6 months.
New Mexico	Clearance from Taxation and Revenue Department and the Department of Labor required prior to tax clearance being granted.	6 months to 2 years.
New York	Tax Clearance Application submitted to New York Department of Taxation and Finance.	4 to 6 weeks.
Pennsylvania	Tax Clearance Application submitted to Pennsylvania Department of Revenue and the Office of Employment Security of the Department of Labor and Industry.	Up to 2 years.
Rhode Island	Obtain a Letter of Good Standing from Rhode Island Division of Taxation.	1 to 2 months.
Texas	Tax Clearance Application submitted to the Texas Comptroller of Public Accounts.	Up to 1 year.
Utah	Tax Clearance Application submitted to the Utah State Tax Commission.	6 weeks to 8 months.
Washington	Tax Clearance Application submitted to the Washington Department of Revenue.	10 to 12 weeks.
West Virginia	Need clearance from the West Virginia state tax department, Workers' Compensation Unit, and Department of Employment Security.	Up to 2 years.

**Please note that this chart is provided for informational purposes only and is not a substitute for professional legal advice. While COGENCY GLOBAL INC. makes every attempt to keep this information current, we urge you to review the relevant state statutes and seek competent legal counsel within a specific jurisdiction.*

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