STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF REVENUE
DIVISION OF TAXATION – OFFICE AUDIT SECTION
ONE CAPITOL HILL
PROVIDENCE, RI 02908

REQUEST FOR LETTER OF GOOD STANDING

A $50.00 FEE MUST BE SUBMITTED BEFORE REQUEST MAY BE PROCESSED
(Make check payable to the RI Division of Taxation)

Taxpayer Name:	
Address:	
City, State & Zip Code:	

Required Information (This information must be completed):		
Federal ID:	Fiscal Year End:	Secretary of State ID:
Entity Type:		
☐ Corporation	☐ Sub Chapter S Corporation *	☐ Limited Liability Company *
☐ Partnership *	☐ Limited Partnership *	☐ Limited Liability Partnership *
☐ Sole Owner *	*** Names and Social Security Numbers for all Shareholders or Members must be provided (Complete Schedule A).**	

☐	**CHECK HERE IF THE BUSINESS HAS A LIQUOR LICENSE**

PLEASE COMPLETE THE APPROPRIATE SECTION. FAILURE TO INCLUDE ALL REQUIREMENTS AND PAYMENTS WILL DELAY THE PROCESSING OF YOUR REQUEST.

SECTION I

- ☐ Human Resource Investment Council Certification (Corporations Only)
- ☐ Enterprise Zone Certification (Corporations Only)
- ☐ Financing for entity named above
- ☐ Capital Stock sale or transfer
- ☐ Reinstatement of charter revoked by Secretary of State
- ☐ Merger of corporation with another corporation (corporation named above is the survivor as listed with the Rhode Island Secretary of State)
- ☐ Sale of less than 50% of Rhode Island assets
- ☐ Motion Picture Production Company Certification
- ☐ Tax Status
- ☐ Re-Domestication (entity must continue to be registered in RI; otherwise see SECTION VI)

Requirements:

1. All tax returns administered by the tax division that are past due must accompany this request.
2. All the tax, interest and penalties balances must be paid.

SECTION II

☐ Reinstatement of charter forfeited by Rhode Island Division of Taxation

Requirements:

1. All tax returns administered by the tax division that are past due must accompany this request.
2. All the tax, interest and penalties balances must be paid.

SECTION III

☐ Merger of corporation under IRC Section 368(a)(1)(f) to change state of incorporation only with Rhode Island Secretary of State

☐ Merger of corporation into another corporation (corporation named above is the non-survivor under IRS Section _____ and is the non-survivor with the Rhode Island Secretary of State)

Requirements:

1. All tax returns administered by the tax division that are past due must accompany this request.
2. All the tax, interest and penalties balances must be paid.
3. A final RI-1120 through date of merger (Any liability reflected on this return must be paid).
4. A copy of federal 1120.
5. Articles of merger.

SECTION IV

☐ Sale or transfer of the major part in value of RI assets of the above named corporation

☐ Liquidation (per IRC Section _____ please note that dissolution request is in Section V)

Requirements:

1. All tax returns administered by the tax division that are past due must accompany this request.
2. All the tax, interest and penalties balances must be paid.
3. Short period RI Tax Return (from beginning of tax year to date of sale) reflecting the sale.
4. A copy of Federal Tax Return (with Federal Form 4797 and Schedule D).
5. A statement as to sales price, to whom being sold and description of assets being sold.
6. Any liability reflected on this final return must be paid.

SECTION V

☐ Filing for Articles of Dissolution with Rhode Island Secretary of State

☐ Conversion to non-Rhode Island entity

Requirements:

1. All tax returns administered by the tax division that are past due must accompany this request.
2. All the tax, interest and penalties balances must be paid.
3. Final RI Tax Return through date of request for dissolution.
4. Copy of final Federal Tax Return.
5. Copy of Federal Form 966 (corporations only).
6. Copy of minutes of meeting to dissolve.
7. Any liability reflected on this final return must be paid.

SECTION VI

☐ Withdrawal due to merger in State of Incorporation

☐ Withdrawal of corporation's right to do business in Rhode Island through office of Rhode Island Secretary of State

Requirements:

1. All tax returns administered by the tax division that are past due must accompany this request.
2. All the tax, interest and penalties balances must be paid.
3. Final RI Tax Return through date of request for withdrawal.
4. Copy of Federal Tax Return.
5. Any liability reflected on this final return must be paid.

SCHEDULE A

List the name, identification numbers and percent of ownership for all Shareholders or Members of all Pass-Through Entities (Subchapter S Corporations, LLC's and Partnerships). If the Shareholder or Member of the Pass-Through Entity is another Pass-Through Entity, you must attach a schedule of their Shareholders or Members.

Name	Identification Number	Percent of Ownership	Check if Nonresident
			☐
			☐
			☐
			☐
			☐

Attach additional schedule(s) if more space is needed.

CONTACT INFORMATION

Person to contact for Additional Information

Name	Telephone Number
Address	

MAILING INFORMATION

Person to mail request to if different than Contact Information

Name	Telephone Number
Address	

SIGNATURE

A letter of Good Standing may only be requested by an authorized representative of the corporation listed as the applicant on the front of this request. The letter will not be issued if the following line is not completed.

Name of Authorized Representative	Title
Signature	Date

Where do I mail the request?
Mail all requests with the required information and any amount due with checks or money orders made payable to the RI Division of Taxation.

Mail to: **Letter of Good Standing**
Office Audit and Discovery
Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908

How long does it take?
Generally a Letter of Good Standing request takes 4 weeks to process. Individual request may take longer or shorter depending on the individual taxpayer. Failure to provide any required information will delay the processing of your request.

If I bring the request in can I get it the same day?
The Division of Taxation does not have walk in service for letters of good standing. You may drop off your letter of good standing request or any other information that we have requested at our front desk and it will be processed as quickly as possible. If you have any questions regarding your request please feel free to contact us at (401) 574-8756.

How do I contact the Division of Taxation?
Any questions on how to complete this form or on the status of your request please contact us.
Phone: (401) 574-8756
Fax: (401) 574-9234

How long is the request good for?
Generally a request is good for 60 days. Requests that are not issued within 60 days due to the failure to provide all required information and payments will no longer be valid and must be submitted again.

Note for Non-Profit Corporations: Please submit an affidavit (LGS-2) with any request for Letter of Good Standing pertaining to a non-profit corporation which has had no filing requirement for Rhode Island Business Corporation Tax because it has had no federal taxable income.

Rev 07/2012