13180199990101

# 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)

| | |
|---|---|
| Contact Name at Business: | |
| Name of Business: | |
| Address of Business: | |
| City, State & Zip Code: | |

| | |
|---|---|
| **Federal Identification Number:**<br>Your Federal ID is the number issued to you by the IRS. If you do not have a Federal ID, leave this line blank. | |
| **Secretary of State Identification Number:**<br>Your Secretary of State ID is the number issued to you by the RI Secretary of State Office. If you do not know what your Secretary of State ID is please contact the Secretary of State at (401) 222-3040 or www.sos.ri.gov/business/ | |
| Fiscal Year End (If not a calendar year end) enter month and day (MM/DD) : | |

**Entity Type:**

☐ Corporation ☐ Sub Chapter S Corporation * ☐ Non Profit Corporation

☐ Partnership * ☐ Limited Partnership * ☐ Limited Liability Partnership *

☐ Limited Liability Company * ☐ Single Member LLC (Disregarded Entity) *

☐ Sole Owner *

*** Names and Social Security Numbers for all Shareholders or Members must be provided. (Complete Schedule A on page 3).**

☐ CHECK HERE IF THE BUSINESS HAS A LIQUOR LICENSE

Please indicate the reason you are requesting a Letter of Good Standing. You must check one of the reasons in the five sections listed below. Failure to include all requirements and payments for the reason will delay the processing of your request. If you are uncertain of any taxes owed, we will send you a detailed list of all outstanding returns and liabilities once the application is filed.

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## SECTION I – General Requests for Good Standing

- ☐ Human Resource Investment Council Certification (Corporations Only)
- ☐ Enterprise Zone Certification (Corporations Only)
- ☐ Financing
- ☐ Capital Stock sale or transfer (Must also complete Schedule B on page 4)
- ☐ Reinstatement of charter revoked by Secretary of State
- ☐ Reinstatement of charter forfeited by Rhode Island Division of Taxation
- ☐ 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)
- ☐ Mobile Home Park Certification

**Requirements:**

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

## SECTION II – Liquor License (Sale, Transfer, Upgrade or New)

- ☐ New Liquor License
- ☐ Capital Stock sale or transfer (Must also complete Schedule B on page 4)
- ☐ Sale of less than 50% of Rhode Island assets
- ☐ Transfer of Location
- ☐ Liquor License Upgrade

**Requirements:**

1. All tax returns administered by the tax division that are past due must accompany this request.
2. All the tax, interest and penalty balances must be paid. **Payments must be made with Money Order or Bank Check.**

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

**Requirements:**

1. All tax returns administered by the tax division (through the date of sale) must accompany this request.
2. All the tax, interest and penalty balances must be paid. **Payments must be made with Money Order or Bank Check.**
3. Short period RI Tax Return with payment (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 it is being sold and description of assets being sold.
6. Buyers contact information:

| | |
|---|---|
| Contact Name: | |
| Name of Business: | |
| Telephone Number: | |

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## SECTION III – Mergers

- ☐ 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 penalty balances must be paid.
3. A final RI-1120 through date of request (Any liability reflected on this return must be paid).
4. A copy of federal 1120.
5. Articles of merger.

## SECTION IV – Major Sale or Liquidation

- ☐ 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 penalty balances must be paid.
3. Short period RI Tax Return with payment (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 it is being sold and description of assets being sold.

## SECTION V – Dissolution/Cancellation of Domestic Entities

- ☐ Filing for Articles of Dissolution with Rhode Island Secretary of State (Corporations and LLCs only)
- ☐ Conversion to non-Rhode Island entity
- ☐ Filing for Cancellation with the Rhode Island Secretary of State (LP's only)

**Requirements:**

1. All tax returns administered by the tax division that are past due must accompany this request.
2. All the tax, interest and penalty 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 or statement signed by all the members. (does not apply to Single Member LLCs).
7. Any liability reflected on this final return must be paid.

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## SECTION VI – Withdrawal/Cancellation of Foreign Entities

- ☐ Withdrawal due to merger in State of Incorporation (Corporations only)
- ☐ Withdrawal of corporation's right to do business in Rhode Island through office of Rhode Island Secretary of State (Corporations only)
- ☐ Cancellation of entity's right to do business in Rhode Island through office of Rhode Island Secretary of State (LLCs and LPs only)

**Requirements:**

1. All tax returns administered by the tax division that are past due must accompany this request.
2. All the tax, interest and penalty 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 Shareholder or Member is an individual, then enter the Name(s), Social Security Number(s), their percent of ownership and indicate if they are a nonresident in the space listed below.
- If the Shareholder or Member of the Pass-Through Entity is another Pass-Through Entity, then enter the name and Federal Identification Number and attach a schedule of their Shareholders or Members.

| Name | Social Security or Federal ID Number | Percent of Ownership | Check if Nonresident |
|---|---|---|---|
| | | | ☐ |
| | | | ☐ |
| | | | ☐ |
| | | | ☐ |
| | | | ☐ |

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

## SCHEDULE B (CAPITAL STOCK TRANSFERS ONLY)

List the name, identification numbers and percent of ownership for all Shareholders or Members of all Pass-Through Entities after transfer of stock. (See instructions for Schedule A above)

| Name | Social Security or Federal ID Number | Percent of Ownership | Check if Nonresident |
|---|---|---|---|
| | | | ☐ |
| | | | ☐ |
| | | | ☐ |
| | | | ☐ |
| | | | ☐ |

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

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# CONTACT INFORMATION (only if different from the information listed on page 1)

Person to contact for Additional Information. By completing this section you are authorizing the Division of Taxation to review and disclose any state tax information that may be required to complete this request for good standing to the individual listed below. If you do not want the division to share any information, do not complete this section and all requests for information will be sent to the company name listed on page 1.

| Name | Telephone Number |
|---|---|
| | |
| Mailing Address | |
| | |
| Email Address | |

# MAILING INFORMATION (only if different from the information listed on page 1)

The Division of Taxation will not share any tax information with the individual listed below. This is only if you want the Letter of Good Standing mailed to an address other than the address listed on page 1.

| Name | Telephone Number |
|---|---|
| | |
| Address | |
| | |

# SIGNATURE

A Letter of Good Standing may only be requested by an authorized representative of the entity listed as the applicant on the front of this request. An authorized representative is a member or officer of the company that is authorized to handle tax matters or a power of attorney (POA). If the Letter of Good Standing is being requested by a POA, a signed POA must accompany the request. The letter will not be issued if the following section is not completed.

| Name of Authorized Representative | Title |
|---|---|
| | |
| Signature | Date |
| | |

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# AFFIDAVIT

**To be used by non-profit corporations who are applying for a Letter of Good Standing.**

I/we do hereby declare under oath that

_____

Name of corporation and federal identification number (please print)

has been incorporated through the office of the

_____

State of incorporation

Secretary of State since _____
Date of incorporation

I/we do also declare that _____
Name of corporation

has a non-profit corporation charter and has never had any Federal taxable income and threfore has had no State of Rhode Island Business Corporation tax liability.

_____

Name and title of authorized officer (please print)

_____

Date Signature of authorized officer

Subscribed and sworn before me this _____ day of _____, 20_____.

_____

NOTARY PUBLIC

**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 (page 6 of the request) 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 10/2013

# Rhode Island Division of Taxation

State of Rhode Island and Providence Plantations
Department of Revenue

## Entity filing requirements

Every entity registered with the Rhode Island Secretary of State may have filing requirements with the Rhode Island Division of Taxation, even if no business is conducted within Rhode Island for a particular year.

- An entity treated as a "C" corporation for federal tax purposes shall be required to file Form RI-1120C and pay the greater of the business corporation tax or the franchise tax. Note that there is a minimum tax, currently $500 per year. [Rhode Island General Laws § 44-11-2]

- An entity treated as an "S" corporation for federal tax purposes shall be required to file Form RI-1120S and pay the franchise tax. Note that there is a minimum tax, currently $500 per year. [Rhode Island General Laws § 44-12-1]

- Any Limited Liability Company (LLC) not treated as a corporation for federal tax purposes shall pay an annual charge equal to the minimum business corporation tax, currently $500 per year. This includes a LLC treated as a disregarded entity for federal tax purposes. Form RI-1065 shall be filed for any tax year beginning on or after January 1, 2012. For tax years prior to 2012, Form RI-1120S shall be filed to pay the annual charge. [See Regulation CT 12-14, Rhode Island General Laws § 7-16-67]

- Entities treated as partnerships for federal tax purposes shall file Form RI-1065. Any Limited Liability Partnership (LLP) and any Limited Partnership (LP) for tax years beginning on or after January 1, 2012 shall be subject to an annual charge equal to the minimum business corporation tax, currently $500 per year. [ See Regulation CT 12-16.]

- Pass-through entities with members, partners, etc., who are nonresidents of Rhode Island, shall also file Form RI-1096PT reporting the income flowing through and the amount of tax to be withheld for the nonresidents. Nonresident individuals and entities shall be required to file the appropriate Rhode Island tax returns reporting the pass-through income and any pass-through withheld tax. In some instances, Form RI-1040C Composite Income Tax Return may be filed. [Rhode Island General Laws § 44-11-2.2]

For corporation tax, partnership and individual income tax returns there is no registration requirement. The filing of the first return is sufficient notice to establish an account.

While extensive, this list is not all inclusive. If you have questions, please contact the Rhode Island Division of Taxation at (401) 574-8829, from 8:30 a.m. to 4:00 p.m. business days.