

**NASS Survey on Administrative Dissolutions (March 2014)**

	Does your state give your agency the power to administratively dissolve a business?	How many years must the business be out of compliance before you can administratively dissolve it?	Does your state require a fee for a business to dissolve? If so, what is the fee?	How much time does a business have to contest the dissolution and be restored?	Is restoring the business done by your agency? An act of the legislature? The judicial branch? Other?
California	<p>"Administrative dissolution" in other states appears to be the equivalent of a suspension or forfeiture under California law. A corporation or limited liability company's powers, rights and privileges can be "suspended" or "forfeited" in California by (1) the Secretary of State for failure to file the required annual or biennial Statement of Information; and/or a corporation failing to reimburse the Victims of Corporate Fraud Compensation Fund (administered by the Secretary of State) for a paid claim; and/or (2) the Franchise Tax Board for failure to file a tax return and/or failure to pay taxes, penalties or interest. The Secretary of State's records reflect whether a business has been suspended by the Secretary of State, the Franchise Tax Board, or both.</p>	<p>There are two conditions under which business entities may face suspension/forfeiture by the Secretary of State's office: Business entities that fail to file the required Statement of Information for a consecutive 24-month period and after delinquency notices are provided will receive a notice of pending suspension/forfeiture, with an additional 60 days within which to file before suspension or forfeiture. In addition, corporations are given 30 days to reimburse the Victims of Corporate Fraud Compensation Fund after notice of a payment of a claim prior to suspension/forfeiture.</p>	<p>There are no fees required to file dissolution documents with the California Secretary of State.</p>	<p>Dissolution under California law is a permanent status and is not subject to "restoration." The Secretary of State will relieve an entity from Secretary of State suspension/forfeiture when the entity files the required Statement of Information or reimburses the Victims of Corporate Fraud Compensation Fund the amount of a paid claim plus accrued interest. The California Franchise Tax Board notifies the Secretary of State when the corporation or limited liability company pays the back taxes, penalties and interest and is no longer suspended or forfeited by that agency.</p>	<p>A corporation or limited liability company is revived from suspension/forfeiture by the Secretary of State or Franchise Tax Board, whichever issued the suspension/forfeiture.</p>
Connecticut	<p>At present, Administrative Dissolution authority extends only to failure to maintain an Agent for Service. Admin Dissolution for failure to comply with Annual Report filing was repealed, effective 1997. We presently have a bill before the legislature seeking to restore Admin Dissolution for Report noncompliance.</p>	<p>The CT bill seeks to dissolve domestic nonstock corporations after two years of noncompliance (recognizing the high turnover and often compromised legal sophistication of some nonstocks, like little leagues, condo associations and VFW halls, etc). All other domestic entities after one year of noncompliance. Revocation of Authority for all foreign entities immediately upon skipping a Report (the proposed power is discretionary, however, so there is administrative leeway to delay the revocation process for a reasonable amount of time or until the Secretary has resources to undertake a revocation</p>	<p>It varies from \$20 to \$120 in CT, depending on the type of entity.</p>	<p>The reinstatement window used to be 3 years as of right back when Administrative Dissolution/Revocation was authorized for failure to comply with Report filing (prior to 1997). The same bill that repealed Administrative Dissolution effective 1997 also abolished the previous three-year reinstatement window, so that entities no longer were time-barred from reinstating due to failure to maintain an Agent. The current bill seeks to adopt that same standard: no time limit on reinstatement. There are other natural incentives for an entity to comply with the law (especially after receiving notice of intent to dissolve),</p>	<p>Reinstatement after Administrative Dissolution is by Reinstatement filing with this agency (Secretary of the State). After Administrative Revocation, a foreign entity must submit a new Application for Certificate of Authority.</p>

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		project).		so a window is not necessary.	
Delaware	Yes	Corporations: voided 1 year after not filing annual reports or paying franchise taxes. Limited liability companies, limited partnerships, general partnerships: ceased to be in good standing after due date of annual tax and after 3 years of being in cease to be in good standing status they are cancelled.	Yes. Corporations: short form dissolution is \$10, regular dissolution \$204 and for each type of dissolution they must pay all taxes required at the time of filing the dissolution. Limited liability companies, limited partnerships, general partnerships: cancellation \$200 plus all required taxes.	The entities may file renewals or revivals to come back into good standing; there are not any time limits for this.	Yes, it is done by our agency.
Georgia	Yes.	2 Years.	No fee is required to dissolve, however the entity must be in an active compliance status.	After dissolution, if contested, a court order is required to restore the entity.	It's restored by our agency but we must have an order from the court.
Idaho	Yes, Idaho Statute 30-1-1420	60 days, and up to 10 years to reinstate from the administratively dissolve date. 30-1-1422 (1)	Yes, \$30.00	30 days, 30-1-1423	Yes, 30-1-1422 (2),(3)
Iowa	Authority to administratively dissolve certain types of domestic entities is provided for in Iowa Code.	If an entity is not in compliance after sixty days, we may commence a proceeding by serving the entity with written notice. If the entity does not correct the grounds for administrative dissolution within sixty days of service of notice, the secretary of state shall administratively dissolve the entity. administrative dissolution may be .	There is no fee for the administrative dissolution of an entity.	A domestic corporation which has been administratively dissolved may apply to the secretary of state for reinstatement at any time after administrative dissolution.	See previous column.
Indiana	Yes	The Secretary of State is required to serve a Notice of Determination once grounds for administrative dissolution are known. The business entity has 60 days (after service is perfected) to rectify the ground (s) for administrative dissolution. If each ground is not correct, the office serves the business entity with Notice of Administrative Dissolution.	There is a \$30 filing fee for voluntary dissolution. There is no filing fee for administrative dissolution as it is an administrative action.	There is no process for contesting an administrative dissolution.	Yes. The business entity must apply for a reinstatement if it wants to continue doing business. The business entity must pay a \$30 filing fee, its past business entity reports and submit a tax clearance from the Department of Revenue in order to be reinstated. Department of Revenue makes sure all taxes owed by the business entity are paid before issuing the



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					tax clearance.
Kansas	Kansas does not have an administratively dissolved status for business entities.	If a business does not timely file an annual report the entity is forfeited by the Secretary of State. We may also forfeit if the entity fails to designate a resident agent for service of process. This is effective 60 days after a certificate of resignation is filed with our office.	There is no filing fee for forfeiture.	Once a company forfeits they may file a certificate of reinstate which includes a filing fee, penalty fee for forfeiture and all past due annual reports and filing fees. If reinstating for bad resident agent there is no penalty fee however there is a reinstatement filing fee	Once the reinstatement is filed the company will be put back in Active and Good Standing status with our office.
Kentucky	Yes, according to KRS 14A.7-010	The Secretary of State may commence a proceeding to administratively dissolve an entity: (a) If the entity does not deliver for filing its annual report with the Secretary of State by the due date thereof; (b) If the entity is without a registered office or registered agent in this state for sixty (60) days or more; (c) If the entity does not notify the Secretary of State within sixty (60) days that its registered office or registered agent has been changed, that its registered office has been discontinued or that its registered agent has resigned;	\$40 for profit and \$5.00 for non-profit	An entity administratively dissolved under KRS 14A.7-020 or predecessor law may apply to the Secretary of State for reinstatement at any time after the effective date of dissolution.	The reinstatement is processed by -the Secretary of State according to KRS 14A.7-030
Massachusetts	Yes	Corporations two Consecutive years, LLC's one year	Yes, \$100	An entity can pay back annuals and reinstate at any time	Our Agency
Minnesota	Yes	This office can administrative dissolve for the following two conditions: <ul style="list-style-type: none"> <li>An annual renewal is required to be filed each calendar year. Failure to file an annual renewal, will result in administrative dissolution in the following calendar year.</li> <li>Failure to maintain a registered agent, if an agent is required,</li> </ul>	There is no fee if this office administratively dissolves a business.	Reinstatement with any applicable fees can be done at any time as long as the business name is available.	Our agency



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		will result in administrative dissolution. Administrative Dissolution for failure to maintain an agent can be done 60 days from the date that this office sends a notice informing the business of the Resignation of Agent filing.			
Missouri	Yes, by statute.	Same year of non-compliance (ranging from 90 to 120 days after last notice of non-compliance). Non-compliance is established by statute.	<p>Fees for voluntary dissolutions:</p> <ul style="list-style-type: none"> <li>• Profit Corporations –(2 step) Dissolution (\$25.00) and Termination (\$25.00)</li> <li>• Nonprofit Corporation –(2 step) Dissolution (\$10.00) and Termination (\$10.00)</li> <li>• Limited Liability Company –(2 step) Winding-up (\$25.00) and Termination (\$25.00)</li> <li>• Limited Partnership – Cancellation (\$25.00)</li> <li>• Limited Liability Partnership – Withdrawal (\$25.00)</li> <li>• Fictitious Name Registration – Cancellation (no charge)</li> <li>• Court Order – (no charge)</li> </ul>	There are no time constraints	The Secretary of State’s office and a Court Order can reinstate or restore an entity back to good standing. The business would be required to submit all documents that would bring the entity up-to-date.
Montana	Yes, MCA Title 35 Part 6 gives us authority for certain instances to dissolve a business.	If a new corporation or LLC does not file an annual each year we have the authority to dissolve.	Yes, \$15.00	A corporation and LLC have up to five years in which they may reinstate their entity.	Our agency.
Nevada	Yes, State law provides for the revocation of an entity’s right to do business in the state for failure to file an annual list of officers (or equivalent for other entity types.) When an entity fails to file its initial list of officers after formation or thereafter, its annual list of officers, on or before its due date, the entity is placed in “default” status. The entity still has the right to do business, but a late filing penalty is required along with the filing fee for the entity to be placed into good standing. If	1 year for revocation of right to do business.	Yes. \$100 for profit entities. \$50 for nonprofits.	There is no contestation of the revoked or permanently revoked status unless some act of our office improperly created such status. An entity has 1 year to remedy a default, from there 5 years to remedy a revocation, and indefinitely to remedy a permanent revocation. In any case all back fees and penalties must accompany required filings.	Reinstatement or revival is accomplished through submission to our office of the appropriate filings, fees and penalties.



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	<p>the entity fails to remedy the default by the due date of its next annual list (generally 1 year,) the entity's right to do business is revoked as an operation of law and the entity status in our system is changed to "Revoked." An entity operating in revoked status may be subject to additional penalties for operating in revoked status. To bring entity back into good standing, the entity may be reinstated by filing the annual lists required and paying the appropriate filing fees and late penalties for each year the entity is in arrears. An entity has 5 years to remedy the revocation. Failure to remedy the revocation within 5 years will cause the entity to go into "permanently revoked" status and additional fees and penalties will apply. An entity will remain on the record as revoked or permanently revoked as applicable until reinstated or revived.</p>				
North Carolina	Yes	60 days before they receive a Notice of Grounds for Administrative Dissolution, they have another 60 days in which to respond by complying or proving to our satisfaction that the grounds do not exist.	Yes/\$30	As stated in #3 above the total time before dissolution would be 120 days. After that they can reinstate anytime and there is no time limit. However, if after 5 years the name is available to others. If they reinstate after 5 years and their name has been taken, they have to choose a different name.	It is done by our office. The requirements for reinstatement is to satisfy all grounds for adm. dissolution including subsequent filings and fees through the reinstatement filing date in addition to an application for reinstatement with a fee of \$100.
North Dakota	The business is automatically dissolved by law, if the business entity, such as a corporation, LLC, etc., does not file an annual report.	One year after the due date for the annual report	Yes, unless it is automatically dissolved by law. If articles of dissolution are filed, the filing fee is \$10 for a corporation or LLC and \$25 Reinstatement may occur with the filing of the past-due annual report and fees within one year of the dissolution and then thereafter, with a court order if it is a limited partnership	Reinstatement may occur with the filing of the past-due annual report and fees within one year of the dissolution and then thereafter, with a court order.	Within one year following involuntary dissolution, an organization is restored by the Secretary of State upon receipt of the annual report and penalty fees. Thereafter, it is restored by the Secretary of State upon presentation of a court order for reinstatement, the past-due annual reports, and filing and penalty fees.



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Ohio	Yes, in specific situations such as failure to comply with legal requirement, such as failure to maintain a statutory agent.	It depends on the specific reason. For example, for failure to maintain an agent, we can cancel the entity after 30 days.	A voluntary dissolution is \$50.00. There is no fee for us to cancel the entity's record.	There is only a time limit of 2 years for a LLP that has been cancelled to submit a biennial report. If they do not reinstate within those 2 years then they must re-file a new entity. There is no limit for any other type.	It is done by our office in most cases. If an entity has been cancelled for failure to pay taxes, then they must file a Tax Reinstatement certificate with us and we will restore the record, so it requires approval from our office and the Ohio Department of Taxation.
Oklahoma	No	May cancel and then reinstate.	Fifty dollars.	None	Agency
Rhode Island	Yes; however, the action is referred to as a Revocation. A revocation is a punitive action for failure to comply with a statutory requirement. The revocation process begins with the issuance of a 60-day revocation notice clearly stating the reason for the action. If the entity fails to respond to the notice, a Certificate of Revocation is issued.	There is no statutory timeframe given. We revoke yearly for failure to file an annual report or to maintain a registered agent/registered office. For reinstatement purposes, an entity retains the right to its name for one (1) year following the revocation.	Yes. Statutorily, when any entity of record has completed its business, articles of dissolution are required. There is a \$50 fee to record the articles of dissolution for business corporations and limited liability companies, \$10 for non-profit corporations.	A revoked entity has 10-years from the date of revocation to reinstate through our office. Reinstatement consists of all outstanding filings, fees and for business entities, a letter of good standing from the RI Division of Taxation for the purpose of "REINSTATEMENT."	If an entity fails to reinstate within the 10-year time period, it may petition the legislature for relief in the form of act entitled "An Act to Vacate the Forfeiture or Revocation of the Charter." In the event that the Assembly is not in session, an entity can utilize the courts and petition the Superior Court to reinstate a revoked charter.
South Carolina	Yes.	The statute does not provide an amount of time a business must be out of compliance before administrative dissolution. If the Secretary of State determines grounds for administrative dissolution exist, he sends written notice of the determination to the corporation and if within 60 days the ground for dissolution is not corrected or not shown by the corporation to be a ground that didn't exist, the Secretary of State dissolves the corporation administratively. If the ground is that the Department of Revenue notifies the Secretary of State of a corporation's failure to file required	Yes. There is a \$10 fee for a corporation to file Articles of Dissolution.	If a corporation has filed Articles of Dissolution, they may revoke the dissolution within 120 days of the effective date of dissolution (S.C. Code of Laws Section 33-14-104). When a corporation's revocation of its dissolution is effective, it relates back to the date of the dissolution and the corporation resumes business as if it had never been dissolved.	Following administrative dissolution, a corporation may apply to the Secretary of State for reinstatement any time after the effective date of dissolution (S.C. Code of Laws Section 33-14-220). The application must provide state that grounds for dissolution either did not exist or were eliminated. If the application is correct and has the required information, the Secretary of State cancels the certificate of dissolution and prepares a certificate of reinstatement. If reinstatement is granted, it dates back to the date of the administrative dissolution



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		taxes within 60 days of notice, the Secretary of State dissolves the corporation administratively. In either instance, the certificate of administrative dissolution is sent to the corporation's registered agent by certified mail or to the office of the secretary of the corporation at its principal office. This information is found in Section 33-14-210 of the S.C. Code of Laws.			and the corporation resumes business as if it had not been administratively dissolved.
Tennessee	Yes	<p>Tennessee statute grants the secretary of state the authority to administratively dissolve a business entity based on an event that occurs. Specifically, a business entity is issued a Notice of Determination 60 days after any of the following events occur:</p> <ul style="list-style-type: none"> <li>• the business entity does not deliver its properly completed annual report to the secretary of state within two months after it is due;</li> <li>• the business entity is without a registered agent or registered office for two months or more;</li> <li>• the business entity name contained in a document fails to comply with state law;</li> <li>• the business entity does not notify the secretary of state within two months that its registered agent or registered office has been changed, that its registered agent has resigned, or that its registered office has been discontinued;</li> <li>• the business entity's period of duration stated in its formation</li> </ul>	Tennessee does not charge a fee to administratively dissolve a business entity.	The business entity has 60 calendar days between the time the Notice of Determination is issued and when the business entity is administratively dissolved to resolve the event that caused the notice of determination to be issued. There is not a mechanism to contest an administrative dissolution after the administrative dissolution has occurred.	Restoring the business is done by our agency. Once the business entity is administratively dissolved, in order to be placed back in an active and good standing status on the records of the secretary of state, the entity must correct the event that caused the administrative dissolution, file an application for reinstatement following administrative dissolution and submit it along with the \$70 filing fee, as well as submit a certificate of tax clearance for the purpose of reinstatement which is issued by the Tennessee Department of Revenue. The certificate of tax clearance verifies that the business entity is current on all taxes and fees due to the state.



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		<p>document (charter or articles of organization) expires; or</p> <ul style="list-style-type: none"> <li>the business entity submits to the secretary of state's office a check, bank draft, money order or other such instrument, for payment of any fee and it is dishonored upon presentation for payment.</li> </ul> <p>Once the Notice of Determination has been issued and 60 calendar days has elapsed, if the business entity has not corrected the event that caused the Notice of Determination to be issued, then the business entity is administratively dissolved.</p>			
Vermont	Not a dissolution, but merely a removal from registry. Original Articles still valid.	5 years for name to be removed from registry.	Yes. Voluntary Dissolution is \$20	Only in cases of a Corporation, 120 days.	Our agency or judicial act.
Washington	Yes	<ul style="list-style-type: none"> <li>60 days delinquent filing an annual renewal, or a delinquent initial report</li> <li>60 days without a Registered Agent</li> </ul> <p>Though with our established processes, the entity receives closer to 90 days before being dissolved.</p>	No	5 years	Yes
West Virginia	Yes	We administratively dissolve a business after they fail to file their annual report and pay the annual fee. Reports and payments are due by July 1st of each year. After serving notification of not receiving the report and payment and they still do not file by October 31st the organization will be administratively dissolved.	Yes, 25 dollars.	n/a	Yes, within two years. If passed 2 years the organization would have to file a new registration.





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Wyoming	Yes, we can administratively dissolve domestic entities and revoke foreign entities. Foreign entities do not have the right to reinstate after being revoked, however, they can re-qualify their entity.	The annual reports for business entities are due on the first day of their anniversary filing month. If the annual report isn't filed within sixty (60) days of the due date, the company becomes administratively dissolved or revoked.	The fee to dissolve is \$50 for all business entities with the exception of nonprofit corporations which is \$3.	A domestic business entity can reinstate within two (2) years of the date it became inactive.	The reinstatement process is done by our agency.
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