

**INSTRUCTIONS FOR SECURING A
TAX CLEARANCE CERTIFICATE
TO FILE WITH
THE PA DEPARTMENT OF STATE**

The first step to cease doing business in Pennsylvania is to obtain a Tax Clearance Certificate from the PA Department of Revenue and the PA Department of Labor and Industry. A Tax Clearance Certificate verifies the entity satisfied all tax obligations due to the Commonwealth, including taxes, interest, penalties, fees, charges and any other liabilities. To obtain a Tax Clearance Certificate, the entity must complete and file an Application for Tax Clearance Certificate (REV-181).

Entities are defined as a corporation, partnership or two or more individuals associated in a common interest or undertaking. This definition applies to domestic and foreign for-profit and non-profit corporations, limited partnerships and limited liability companies.

Entities not subject to Pennsylvania corporate taxes must file the Application for Tax Clearance Certificate (REV-181) and report and pay all taxes, interest and penalties up to the date the entity ceased business activities in Pennsylvania.

Entities required to file corporation tax reports may initiate the tax clearance process by:

- (1) Submitting an Application for Tax Clearance Certificate (REV-181).
- (2) Filing the appropriate tax reports/returns and paying all taxes, interest and penalties. Domestic corporations must file corporate tax reports/returns up to and including the date business activities ceased and assets were distributed. Foreign corporations must file all corporate tax reports/returns up to and including the date business activities ceased in Pennsylvania and PA assets were disposed of.
- (3) Providing a completed Distribution of Assets Schedule. Foreign corporations should account for the distribution of all PA assets. If assets were distributed in kind, a copy of the federal Form 1099 DIV, federal Form 4797 or federal Schedule D must accompany the schedule.

After completing the Application for Tax Clearance Certificate (Form REV-181), make two copies of the application before signing it, and then sign the two copies. The entity should retain a copy of the application for its records.

**File one copy with the
PA Department of Revenue at:**

PA DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
CORPORATE CLEARANCE SECTION
PO BOX 280947
HARRISBURG PA 17128-0947

**File the other copy with
PA Department of Labor and Industry at:**

PA DEPARTMENT OF LABOR AND INDUSTRY
OFFICE OF UNEMPLOYMENT COMPENSATION TAX
SERVICES, e-GOVERNMENT UNIT
LABOR AND INDUSTRY BUILDING, ROOM 916
651 BOAS STREET
HARRISBURG PA 17121

Department of State Tax Clearance Certificate Requirements

A tax clearance certificate from the Department of Revenue and the Department of Labor and Industry must accompany the filing of the articles, certificates, applications or other documents with the Department of State in the following events:

1. (a) When a domestic association files articles or a certificate of merger or consolidation effecting a merger or consolidation into a nonqualified foreign association;
- (b) When a domestic association files articles or a certificate of dissolution; or
- (c) When a domestic association files a statement of revival.

2. When a qualified foreign association files an application for termination of authority or similar document; and
3. When a domestic association files articles or a certificate of division dividing solely into non-qualified foreign associations.

Tax Clearance Certificates in Judicial Proceedings

Until a Tax Clearance Certificate from the Department of Revenue and the Department of Labor and Industry has been filed with the court, the court cannot order the dissolution of a domestic business corporation, nonprofit corporation or business trust. Nor can it approve a final distribution of the assets of a domestic general partnership, limited partnership, electing partnership or limited liability company.

To file a tax clearance certificate and accompanying documents with the Department of State, send documents and a \$70 check made payable to the PA Department of State to the following address:

PA DEPARTMENT OF STATE
CORPORATION BUREAU
NORTH OFFICE BUILDING ROOM 308
PO BOX 8722
HARRISBURG PA 17105-8722

For Revenue forms, visit **revenue.pa.gov** or call 717-425-2495 ext. 91143.

For information from the Department of State, visit **www.dos.state.pa.us/corp.htm** or call (717) 787-1057.

The Fiscal Code governing tax clearance certificates may be viewed online at **revenue.pa.gov** under "Legal/Legislative Information."