



## Application for Tax Certificate

### 1. Entity Information

|  |  |   |          |
|--|--|---|----------|
| Entity Name                            |  | Entity Contact Person and Phone Number (Required) |          |
| Mailing Address                        | City                                     | State   | Zip Code |
| Federal Employer Identification Number | Secretary of State Identification Number |   |          |

### 2. Representative Information (Person to whom the certificate should be sent.)

|      |                 |          |  |
|------|-----------------|----------|--|
| Name | Mailing Address |          |  |
| City | State           | Zip Code |  |

### 3. Type of Certificate Requested (Mark each type of certificate requested.)

|   |   |   |   |  |
|---|---|---|---|--|
| <input type="checkbox"/> <b>Title 15</b><br>Reinstate with the Secretary of State after being involuntarily dissolved | <input type="checkbox"/> <b>Dissolution/Withdrawal</b><br>Withdraw/dissolve with the Secretary of State | <input type="checkbox"/> <b>Good Standing</b><br>Show that your tax filing and payment requirements are current | <input type="checkbox"/> <b>Tax Clearance</b><br>Verify that your final return was filed and all taxes have been paid | <input type="checkbox"/> <b>Reviver</b><br>Reinstate with the Secretary of State after being suspended (You must also request a Title 15 Certificate.) |
|---|---|---|---|--|

### 4. Business Entity Types (Mark only one box.)

- |  |   |
|--|---|
| <input type="checkbox"/> C corporation   | <input type="checkbox"/> Disregarded entity (other than a sole proprietorship)  |
| <input type="checkbox"/> S corporation   | <input type="checkbox"/> LLC taxed as a partnership                             |
| <input type="checkbox"/> Partnership   | <input type="checkbox"/> LLC taxed as an S corporation                          |
| <input type="checkbox"/> Limited liability partnership                                       | <input type="checkbox"/> LLC taxed as a C corporation                           |
| <input type="checkbox"/> Trust   | <input type="checkbox"/> Nonprofit (tax exempt) organization (see instructions) |
| <input type="checkbox"/> Sole proprietorship (including LLCs taxed as a sole proprietorship) |   |

Name of sole proprietor \_\_\_\_\_ SSN of sole proprietor  -  -

### 5. For C Corporations Only

- a. If merging or consolidating, provide the name and FEIN for the surviving entity and the date of merger/consolidation.

Name of the surviving entity \_\_\_\_\_

FEIN of the surviving entity  -  Date of merger or consolidation \_\_\_\_\_

- b. If you are filing a combined Montana tax return, enter the name and FEIN as shown on the tax return.

Name \_\_\_\_\_ FEIN  -

You must provide a completed Form ATL (Assumption of Tax Liability) if your C corporation completed question 5a and/or 5b.

### 6. Signature

|            |       |
|------------|-------|
| _____      | _____ |
| Print Name | Title |
| _____      | _____ |
| Signature  | Date  |

# Application for Tax Certificate Instructions

***If the filing of tax returns is necessary before a certificate can be issued, please submit copies of these returns with this form. This will expedite the process.***

All certificates are free of charge. If the request is approved, your entity will receive an original certificate along with a copy. Both of these certificates must be sent to the Montana Secretary of State, Business Services Bureau at the following address:

Secretary of State  
Business Services Bureau  
P.O. Box 202801  
Helena, MT 59620-2801  
  
Phone (406) 444-3665  
Website address: [sos.mt.gov](http://sos.mt.gov)

**For C corporations only:** If you are applying for a Dissolution/Withdrawal Certificate, Tax Clearance Certificate or Certificate of Reviver, and you are merging or consolidating with another C corporation and/or filing a combined return in Montana, include a completed Form ATL (Assumption of Tax Liability) with your application.

## Required Certificates

**Title 15 Certificate** – To reinstate a Montana corporation or limited liability company after it has been involuntarily dissolved by the Secretary of State, all tax returns have to be submitted and all taxes paid prior to the issuance of a certificate by the Department of Revenue. In the event that a corporation did not engage in any activity in Montana, the entity can file an Affidavit of Corporate Inactivity (Form INA-CT). This form is available on our website, [revenue.mt.gov](http://revenue.mt.gov).

**Dissolution/Withdrawal Certificate (DWC)** – For purposes of voluntary withdrawal or dissolution with the Secretary of State, Sections 15-31-552 and 35-8-1010, MCA provides for a DWC. This certificate verifies that the entity has filed all applicable returns and has paid all taxes owing the State of Montana up to the date of request for dissolution or withdrawal. The entity remains responsible for the filing of a final return upon its withdrawal or dissolution (see TCC under “Optional Certificates”).

**Certificate of Reviver** – If the Secretary of State has suspended a Montana corporation’s powers or forfeited a foreign corporation’s rights to do business in Montana because the corporation license tax was not paid or a tax return was not filed, the corporation will need to request a Certificate of Reviver as well as a Title 15 Certificate to reinstate its entity. Both of these certificates must be sent to the Secretary of State.

## Optional Certificates

**Good Standing Certificate** – Upon request by the taxpayer, a Good Standing Certificate is available from the Department of Revenue, which will serve as confirmation that the entity has filed all tax returns and paid all taxes. This certificate is not filed with the Secretary of State. Instead, it is requested by the taxpayer for verification to outside parties, such as financial institutions, that the taxpayer has no outstanding tax obligation.

**Tax Clearance Certificate (TCC)** – Upon request by the taxpayer at the time of final withdrawal or dissolution, a TCC can be provided to the entity, which verifies that the entity has filed all applicable tax returns with the Department of Revenue. In addition, this certificate confirms that all taxes have been paid through and including the entity’s final year of existence in Montana. This certificate is not required to be filed with the Secretary of State.

## Nonprofit Organizations

If your organization has registered as a nonprofit organization with the Montana Secretary of State, but has not yet qualified for tax-exempt status with the Montana Department of Revenue, the following information needs to be filed with the Tax-Exempt Status Request Form (Form EXPT) for your organization to establish tax-exempt status and to subsequently receive any certificate:

1. an affidavit stating the purpose of the organization
2. articles of incorporation
3. by-laws
4. financial statements
5. a copy of the IRS letter granting federal tax-exempt status, if available

Form EXPT is available on our website [revenue.mt.gov](http://revenue.mt.gov).

## Administrative Rules of Montana: 42.2.402

### Questions?

Please e-mail us at [DORTaxCertificates@mt.gov](mailto:DORTaxCertificates@mt.gov) or call us toll free at (866) 859-2254 (in Helena, 444-6900).