



Washington State  
 Department of Revenue  
 Audit Division  
[DORCD@dor.wa.gov](mailto:DORCD@dor.wa.gov)  
 PO Box 47474  
 Olympia, WA 98504

# Revenue Clearance Certificate Application

(Withdrawal or Dissolution of a Corporation and Guaranty)

**All Fields Must Be Completed**

1. Name of Corporation \_\_\_\_\_ FEIN Number \_\_\_\_\_  
 Account ID/ \_\_\_\_\_  
 UBI Number: \_\_\_\_\_

\_\_\_\_\_ Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

2. What is the address of the business in Washington? \_\_\_\_\_  
 \_\_\_\_\_

3. What did the company do in Washington? \_\_\_\_\_  
 \_\_\_\_\_

4. Last date corporation had business activity in Washington State: \_\_\_\_\_

5. What is the reason for ceasing business activity in Washington State? \_\_\_\_\_  
 \_\_\_\_\_

6. Have all tax returns been filed and paid through the date entered on Question 4 above?  Yes  No

**If all excise tax returns have not been filed and paid, the application cannot be processed.**

7. If the business is to be continued by someone else (successor), please provide the following information.

Name of Successor \_\_\_\_\_ Account ID/ UBI Number \_\_\_\_\_

\_\_\_\_\_ Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

8. Name and phone number of the person to contact if there are questions regarding this application. \_\_\_\_\_

Name \_\_\_\_\_ Phone \_\_\_\_\_ Email/DOR User ID \_\_\_\_\_

9. Where would you like the Department of Revenue Clearance Certificate sent?

- To "My DOR" – Please provide User ID: \_\_\_\_\_

- Regular Email:

- By checking this box, I authorize the Department to send my confidential tax information using regular email (refer to page two for more information).

- Email Address: \_\_\_\_\_

I certify that the above information is true and correct. In consideration of the issuance in accordance with RCW 82.32.260, by the Department of Revenue of its certificate certifying that every license fee, tax increase or penalty imposed has been paid or provided for by said corporation, the undersigned hereby agrees to pay to Department of Revenue, upon its demand, any and all such fee, tax increase or penalty as may hereafter be determined to be unpaid and payable by this corporation.

Corporate Officer Signature \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_ Title \_\_\_\_\_

**Application cannot be processed if not signed and dated.**

## REVENUE CLEARANCE CERTIFICATE

Purpose: This form is to obtain a Revenue Clearance Certificate needed to dissolve a corporation with the Secretary of State.

If your business is a Washington State LLC, PLLC, LP or an LLP, this application is not necessary. If your business is a foreign LLC, LP or an LLP, this application will be necessary. If your company is not registered with the Secretary of State, a Revenue Clearance Certificate is not required.

**Question #1** – Name of Corporation and Account ID (UBI No.) should be listed as it is registered with the Secretary of State's Office <http://www.sos.wa.gov/corps/>.

**Question #2** – Please provide the physical address of the business location in Washington. If there are multiple locations, please provide the primary address.

**Question #3** – Describe the Washington business activities engaged in.

**Questions #4, #5 and #6** – Give the actual date and reason the company ceased business activities in Washington. Be sure to have **all** excise tax returns **filed and paid through the closing date**. If closing mid-year, etc., an excise tax return is still needed even if there was no activity. Please visit <http://dor.wa.gov> for additional information.

**Question #7** – Per RCW 82.04.180, "Successor" means:

- a) Any person to whom a taxpayer quitting, selling out, exchanging, or disposing of a business sells or otherwise conveys, directly or indirectly, in bulk and not in the ordinary course of the taxpayer's business, more than fifty percent of the fair market value of either the (i) tangible assets or (ii) intangible assets of the taxpayer; or
- b) A surviving corporation of a statutory merger.
- c) Any person obligated to fulfill the terms of a contract shall be deemed a successor to any contractor defaulting in the performance of any contract as to which such person is a surety or guarantor.

**Question #8** – This information can be used to contact you about questions pertaining to your application and/or business activities.

Tax information is confidential and cannot be shared with anyone without the taxpayer's express permission. Therefore, a Confidential Tax Information Authorization form will be necessary if you wish to authorize the Dept of Revenue to share your tax information with any third party person(s) listed in Question #8.

DOR Logon ID (defined) – This is the Logon ID to access My Account on the Department of Revenue's website. Once in My Account, you can communicate with the Department through Secure Messaging.

**Question #9** – Please provide a DOR My Account Logon ID or Email Address to receive your certificate.

- Additional information about providing your email address: I am aware of the Department's secure message system available in My Account. I know regular email is not secure, and confidential information may be intercepted by unauthorized persons. I accept these conditions and waive any violation of the Secrecy Clause resulting from use of unsecured email. (RCW 82.32.330)
- The application must be signed by a corporate officer or a stockholder of the company listed in Question #1.
- The Revenue Clearance Certificate and other required documents must be sent to the Secretary of State's Office to dissolve your corporation.

If you have any questions about completing this application, please call Corporate Dissolutions at 360-704-5704. Visit our website ([dor.wa.gov](http://dor.wa.gov)), or email us at [DORCD@dor.wa.gov](mailto:DORCD@dor.wa.gov). Email all applications to [DORCD@dor.wa.gov](mailto:DORCD@dor.wa.gov). To ask about the availability of this form in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.