

Application For Tax Clearance Certificate

State of New Jersey
Department of the Treasury
Division of Taxation
PO Box 269
Trenton, NJ 08695-0269
(\$25 application fee)



To the Director of the Division of Taxation, Department of the Treasury, State of New Jersey:

Application is hereby made by \_\_\_\_\_
(Name and address of corporation)

for a Tax Clearance Certificate under Title 54 of the Revised Statutes.
Correspondence and eventual issuance of Tax Clearance Certificate should be addressed to:

(if third party, authorization letter must be included) \_\_\_\_\_ (Phone Number)

NJ Corporation Number \_\_\_\_\_ FID Number \_\_\_\_\_

State and date of incorporation or authorization \_\_\_\_\_

Note: All questions must be answered.

- 1. The purpose for which Certificate is to be used is (state whether for dissolution, merger, withdrawal, or reauthorization) and the intended effective date of noted action \_\_\_\_\_
2. The accounting year employed by the corporation for federal income tax purposes is \_\_\_\_\_ (See special instructions)
3. Is this entity part of an affiliated group? [ ] Yes or [ ] No
a. If "Yes," is the total payroll for the whole group over \$5,000,000? [ ] Yes or [ ] No
4. Is the entity/corporation currently a member of a combined group filing a combined New Jersey Corporation Business Tax return? [ ] Yes or [ ] No
If "Yes," provide:
Name of the combined group's managerial member \_\_\_\_\_
Combined group NU identification number NU \_\_\_\_\_
By providing this information you are attesting that no separate entity CBT return needs to be filed and no estimated CBT payment needs to be made by the corporation. Any CBT liability for the dissolved or withdrawing corporation will be paid by the managerial member of the combined group.
5. Have any of the assets of the corporation been sold or transferred during the current or prior taxable accounting period? [ ] Yes or [ ] No
If "Yes," enter:
a. Date sold \_\_\_\_\_
b. Sales price or fair market value of assets \$ \_\_\_\_\_
c. Profit on sale or transfer of assets \$ \_\_\_\_\_
d. Sales price of real estate included in the above \$ \_\_\_\_\_
e. Profit on sale or transfer of such real estate \$ \_\_\_\_\_
f. Name of purchaser or transferee of real estate and other assets \_\_\_\_\_
6. Have any of the assets of the corporation been distributed in dissolution or liquidation during the current or prior taxable accounting periods? [ ] Yes or [ ] No If "Yes," give names, dates, and other particulars \_\_\_\_\_
7. Has the corporation or its stockholders entered into any negotiations or contract for the sale of any of the remaining assets? [ ] Yes or [ ] No If "Yes," state the full consideration to be received \$ \_\_\_\_\_
8. Have any dividends been declared or payments made in liquidation of capital stock? [ ] Yes or [ ] No
If "Yes," give amounts, dates, and other particulars \_\_\_\_\_
9. If all the assets have not been disposed of, advise:
a. What disposition will be made of remaining assets? \_\_\_\_\_
b. Fair market value of assets remaining to be liquidated \$ \_\_\_\_\_
10. Who will continue the business formerly conducted by this corporation? \_\_\_\_\_
11. Give names and addresses of the present officers and directors of the company \_\_\_\_\_

Enclosed is remittance in the sum of \$25 made payable to the State of New Jersey. (See important note below).

I declare and affirm, under the penalties provided by law, that this application (including any accompanying statements) has been examined by me and the statements contained therein are true to the best of my information, knowledge, and belief.

Date \_\_\_\_\_ Signature of Officer \_\_\_\_\_

President, Vice President, Secretary, or Treasurer (Strike out Titles not applicable)

IMPORTANT NOTE: Corporations wishing to dissolve/withdraw may file dissolution documents online by visiting www.nj.gov/njbgs.

### Notes

- A. If all State taxes, fees, penalties, and interest have been paid or secured, a Certificate of the Director evidencing such payment will be forwarded to the Division of Revenue or the party designated on the front of the application.
- B. If all such State taxes, fees, penalties, and interest have not been paid, advice thereof will be given to the applicant.
- C. The Tax Clearance Certificate shall be void 45 days after date of issuance, except that where a certificate is issued during the last month of taxpayer's accounting period, such certificate shall be void after the last day of such accounting period. If said certificate is not filed with the Division of Revenue within the period specified therein, applicant must reapply and submit a new application and \$25 fee in order to accomplish the purpose for which the original application was filed.
- D. Instructions for filing tax returns can be found on [A-5033-TC](#), Procedure for Dissolution, Cancellation, or Withdrawal.

### Instructions

- 1. Application for Tax Clearance Certificate must be typed or printed.
- 2. Make sure the corporate name is spelled correctly. Even a slight misspelling will generally make it difficult to identify the corporation for which the application is made. Be sure to include the State and date of incorporation, or date of authorization.
- 3. Complete answers to all questions applicable to the corporation must be given. Attach a rider where necessary.

### Special Instructions

Where taxpayer desires to complete its proceedings for dissolution, merger, etc., no later than the end of a fiscal year in progress, application should be submitted at least 90 days prior to the close of such fiscal year to allow sufficient time for processing and for the submission of any required additional data or payments.

---

### For Division Use Only

- |  |   |
|--|---|
| <input type="checkbox"/> Estimated Summary                                   | <input type="checkbox"/> Check \$ _____     |
| <input type="checkbox"/> _____ Return  | <input type="checkbox"/> Check \$ _____     |
| <input type="checkbox"/> Affidavit Per Instruction 3 of<br>Estimated Summary |   |
| <input type="checkbox"/> Assumption of Liability                             |   |
| <input type="checkbox"/> Prior Year Affidavit                                |   |
| <input type="checkbox"/> Other _____<br>_____<br>_____                       |   |
| <input type="checkbox"/> Assumption of tax liability                         | <input type="checkbox"/> Final required     |
| <input type="checkbox"/> Prior year activity affidavit                       | <input type="checkbox"/> No final required  |
| <input type="checkbox"/> Merged corporation                                  | <input type="checkbox"/> Survivor of merger |
| <input type="checkbox"/> Remarks   |   |

Searched by \_\_\_\_\_  
Examiner \_\_\_\_\_  
Void Date \_\_\_\_\_

CERTIFICATE NUMBER \_\_\_\_\_  
Approved \_\_\_\_\_  
Issued \_\_\_\_\_