



WHO MUST FILE

Businesses are required to obtain a Certificate/Statement from the NH Department of Revenue Administration (NH DRA) prior to filing with the NH Secretary of State Corporate Division. This requirement is mandated by law pursuant to RSA 293-A, the NH Business Corporation Act, and RSA 304-C, Limited Liability Companies.

WHAT TO FILE

STATEMENT OF GOOD STANDING: Attach all returns that are due, but have not yet been filed with the NH DRA, including copies of all federal pages as filed with IRS. See Rev 309.02 and Rev 2409.02.

CERTIFICATE OF DISSOLUTION: If not already filed with NH DRA, attach a final NH Business Enterprise and/or Business Profits Tax return with copies of all federal pages, including forms 4797 and 6252, as filed with the IRS for the period that includes the last date of business in NH. Also, attach copies of:

1. The minutes of the board of directors' meeting authorizing the dissolution;
2. A plan of liquidation;
3. A schedule or statement detailing the disposition of all non-cash assets; and
4. If a corporation, Federal Form 966. See Rev 309.03 and Rev 2409.03.

STATEMENT FOR WITHDRAWAL: If not already filed with NH DRA, attach a final NH Business Enterprise and/or Business Profits Tax return with copies of all federal pages as filed with the IRS for the period that includes the last date of business in NH. Also, attach:

1. A statement addressing the disposition of all non-cash assets; and
2. If a plan of liquidation has been adopted, attach a copy of Federal Form 966. See Rev 309.04 and 2409.04.

If not required to file taxes in NH, attach a copy of the federal return actually filed with the Internal Revenue Service (IRS) for the period that includes the last date of business in NH.

WHEN TO FILE

A completed Form AU-22 and the \$30.00 fee should be filed at least 60 days prior to application with the NH Secretary of State Corporate Division to allow for a tax account reconciliation and processing. It is recommended that this request not be submitted before a final return is filed, as a Certificate/Statement cannot be issued until a return encompassing the last business day in NH is filed.

WHERE TO FILE

File online at Granite Tax Connect gtc.revenue.nh.gov/TAP/ or mail to NH DRA, PO Box 637, Concord, NH 03302-0637.

NEED HELP?

Call the Department of Revenue Administration, Taxpayer Services at (603) 230-5920. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

NEED FORMS?

To obtain additional forms you may access our web site at www.revenue.nh.gov or call the forms line at (603) 230-5001.



STEP 1 - BUSINESS INFORMATION

Enter the business information. Enter the Tax Identification Number (TIN) assigned to the business by the IRS. Enter the NH Department Identification Number (DIN) if one has been assigned. Enter the NH Secretary of State Identification Number. Enter Communications Service Tax Registration Number, if applicable. Enter the Meals & Rentals Tax Operator License Number, if applicable.

LINE 1

Check "Yes" or "No" if you are requesting the Certification/Statement is to be mailed to the address listed in Step 1. If no, then Form DP-2848, Power of Attorney, must accompany this form. Form DP-2848 is also required if requestor is not a corporate officer, member, partner or proprietor.

LINE 2

Check "Yes" or "No" if any communication regarding the AU-22 should be sent to the email address listed in Step 1. (communication will be mailed to the mailing address as well).

LINE 3

Check "Yes" or "No" if your organization is a Limited Liability Company (LLC).

LINE 4

Check the correct entity type box.

STEP 2 - REQUEST TYPE

Check the box indicating the type of Certificate/Statement you are requesting. If requesting more than one original Certificate/Statement, a separate Form AU-22 and fee must be submitted for each additional request.

DISSOLUTION VS. WITHDRAWAL: If the requesting company is a domestic corporation or LLC, check the "Certificate of Dissolution" box. If the requesting company is a foreign corporation or LLC, check the "Statement for Withdrawal" box.

STEP 3 - INFORMATION

LINE 1

Enter the date the business registered with the Secretary of State's office to do business in New Hampshire.

LINE 2(a)

Enter the last or most recent day of business activity in New Hampshire.

LINE 2(b)

A final NH return encompassing the date of withdrawal or dissolution must be filed. Check the appropriate box to indicate if the final NH return has been filed. If not, submit your completed final return with this request. If a final NH return has not already been filed or does not accompany this form, your request will be delayed or denied until such time the final return is filed.

LINE 3

Provide a complete explanation of the reason(s) for the request.

LINE 4

Check the box(es) to indicate all New Hampshire taxes you have filed with the NH DRA. Enter the 4-digit year of the last return that was filed with the NH DRA. For years that your business does not meet the minimum filing requirements for NH Business Profits or Business Enterprise Taxes, include copies of pages 1 through 4 of your federal returns. If a federal return was not required to be filed a written statement can be submitted in lieu of the federal returns. See RSA 77-A:6 and RSA 77-E:5 for filing requirements.

LINE 5

Enter the name and TIN of the parent company, if applicable. If not applicable, specify "No Parent" or specify principal NH filer if entity files as a member of combined group.

LINE 6

Enter the name and TIN of the federal reporting entity if taxpayer is a Single Member Limited Liability Company (SMLLC).

STEP 4 - ATTACHMENTS

LINE 1

Dissolution or liquidation requests require that you submit a copy of your Federal Form 966 and a copy of the minutes of the meeting held when the decision to dissolve or liquidate was made. Check the appropriate box to indicate that you have included these documents, if applicable.

LINE 2

A non-refundable fee of \$30 made payable to the State of New Hampshire must accompany the Form AU-22. Requests submitted without the fee shall be denied. The DRA has 60-days to respond for a Dissolution or Withdrawal and 30-days for a Good Standing.

STEP 5 - SIGNATURE AND TITLE

Signature, in ink of a corporate officer, member, partner or proprietor, the title of that individual and the date of request was signed. If other than the corporate officer, member, partner or proprietor, attach a completed Form DP-2848, Power of Attorney.

NOTE: The Commissioner's determination is not the result of an audit and issuance of a Statement of Good Standing, Statement for Withdrawal, or Certificate for Dissolution does not preclude audit of the business organization and its returns for any period within the statutory provisions of RSA 21-J:29.