

Topic: Online Dissolution Filings

Question by: Gail Hance

Jurisdiction: Kentucky

Date: 26 January 2011

Jurisdiction	Question(s)		
	How many states allow for on line dissolution filings?	How do you safeguard that the individual is dissolving the correcting company on line?	Do you have statutes in if the wrong company is dissolved?
Manitoba	No, but we're looking at it, too.	N/A	No
Corporations Canada	Corporations Canada accepts on-line dissolution filings for business corporations	In order to dissolve, the corporation has to request a corporation key, a form of automated pass code, sent to the head office address of the corporation. Without the key, dissolution is not possible.	The Director has the statutory power to cancel a dissolution if the wrong company is dissolved.
Alabama	Alabama does not have online dissolutions. We are, however, working toward online withdrawals for foreign entities.		
Alaska			
Arizona			
Arkansas			
California	At this time, California does not accept business entity filings electronically - with the exception of certain statements of information (aks annual reports).		
Colorado	Colorado mandates online filing of dissolutions.	The person filing the document files under penalty of perjury. They must search for the entity, select the entity, and then choose to file the dissolution.	A statement of correction can be filed to "unwind" the dissolution. We will return the entity to its status prior to the filing of the dissolution.

Connecticut	At this time Connecticut only accepts Annual Reports online.		
Delaware	Delaware does not allow for online dissolution filings		
District of Columbia			
Florida	Florida does not currently allow for voluntary dissolutions to be filed online but we expect to add the capability later this year. Much like Texas, anything filed online is subject, by statute, to 3rd degree felony charges for filing a false document or making a false statement in a document submitted to the DOS for filing.		
Georgia	Georgia does not allow on-line filings for dissolutions. We only do domestic formations for CORPS, LLCs and LPs on-line.		
Hawaii	Hawaii does not allow for on line dissolution filings		
Idaho			
Illinois	Illinois does not allow for on line dissolution.		
Indiana	Dissolutions are allowed on line	We do not verify/validate/safeguard that the individual is dissolving the correcting company on line.	Statute allows for Articles of Revocation or a consideration of filing Articles of Correction
Iowa			
Kansas	Kansas does allow for dissolution filings online, the business rules do not require input as to the status of the company's taxes only that they	The individual submitting the information indicates under the penalty of perjury that it is true and accurate	The company can revoke the dissolution or file as a new company. At this time they do pay a fee for this action, unless they have a court order indicating it was done falsely. It would be much cheaper to pay the fee to get

	are current on their annual reports. If they have past due annual reports the system indicates the annual reports must be filed prior to dissolution.		the company in good standing in the SOS records again.
Kentucky			
Louisiana	Louisiana does not allow online dissolutions but plans to implement in the next few months.		
Maine	Maine does not allow entities to dissolve electronically		
Maryland			
Massachusetts			
Michigan	No online filing of dissolutions.		
Minnesota			
Mississippi			
Missouri	Missouri does not allow entities to dissolve electronically		
Montana	Montana does not currently allow online filings of dissolutions.		
Nebraska	Nebraska does not accept business entity filings electronically at this time with the exception of biennial reports but are working towards online filings in the near future		
Nevada	Nevada does not... Yet.		
New Hampshire	NH does not allow entities to dissolve electronically. We also require as a part of the dissolution filing a Statement from our Department of Revenue that no taxes are due and owing.		
New Jersey	NJ allows online dissolutions for all entities except corporations.	Corporations may start the dissolution process online but must obtain a tax	

		clearance certificate from the Division of Taxation. The process to obtain the Tax Clearance Certificate must be done by paper.	
New Mexico			
New York	NY does not have an online filing system for dissolutions.		
North Carolina			
North Dakota			
Ohio	Ohio does not accept electronic filings at this time, however, we are moving in the same direction and look forward to the responses.		
Oklahoma			
Oregon			
Pennsylvania			
Rhode Island	RI does not allow the online filing of dissolutions, cancellations or withdrawals. All business entities must accompany the filing with a letter of good standing from the RI Division of Taxation.	N/A	N/A
South Carolina			
South Dakota			
Tennessee			
Texas	Texas does and has since 2002.	The same way we do with paper filings—the person signing signs under criminal penalties for making false statements.	Sec. 11.201 of the Texas Business Organizations Code provides for reinstatement of the entity if the termination (dissolution) was by mistake or inadvertent or the termination occurred with the approval of the governing persons. Also note that a terminating entity must attach a certificate from the Comptroller of Public Accounts that all taxes have been paid. This requires the entity to file a final tax report with the Comptroller and pay any applicable taxes. The final report is also

			signed under criminal penalties for making false statements.
Utah	No, but we're looking at it, too.	N/A	No
Vermont	Vermont currently does not allow for dissolution online		
Virginia			
Washington	Not yet.	All of our current online filings are done under penalty of perjury, like our paper filings.	Not exactly. We have statutes that allow us to correct errors and statutes that allow the entity to correct errors.
West Virginia			
Wisconsin	Wisconsin doesn't have online dissolution filings.		
Wyoming			

Additional comments:

Full text of email:

As Kentucky moves forward with more on line filings we do have a few questions for some of the other states?

1. How many states allow for on line dissolution filings?
2. How do you safeguard that the individual is dissolving the correcting company on line?
3. Do you have statutes in if the wrong company is dissolved?

Thank you

Gail Hance
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