



## Instructions C025i

### General Information

A foreign (non-Arizona) corporation may withdraw from transacting business or conducting affairs in the state of Arizona by delivering to the Arizona Corporation Commission for filing an Application For Withdrawal. See A.R.S. §§ 10-1520, 10-1521, 10-11520, 10-11521. Statutes are available on the Arizona Legislature's website, [www.azleg.gov](http://www.azleg.gov), by following the link for Arizona Revised Statutes.

**What is a tax clearance certificate (certificate of compliance)?** A tax clearance certificate is issued by the Arizona Department of Revenue pursuant to A.R.S. § 43-1151. It certifies that the tax levied against the corporation under title 42, chapter 5 (Transaction Privilege and Affiliated Excise Taxes), article 1 of the Arizona Revised Statutes has been paid or that the corporation was not subject to the tax.

**When is a tax clearance certificate (certificate of compliance) from the Arizona Department of Revenue required?**

A tax clearance certificate IS required if the foreign corporation:

- (1) transacted business or conducted affairs in Arizona; or
- (2) issued shares in Arizona.

A tax clearance certificate is NOT required if the foreign corporation:

- (1) did not transact business or conduct affairs in Arizona; or
- (2) did not issue shares in Arizona.

**How do I obtain a tax clearance certificate (certificate of compliance)?** You must request the certificate directly from the Arizona Department of Revenue by completing their Tax Clearance Application form. You can access that form on their website, [www.azdor.gov](http://www.azdor.gov), or request the form in writing from:

Arizona Department of Revenue  
Special Collection Section  
1600 W. Monroe  
Phoenix, AZ 85007.

**What happens if I do not submit the tax clearance certificate (certificate of compliance) to the Arizona Corporation Commission?**

The withdrawal is not considered complete and cannot be approved for filing until the tax clearance certificate has been received by the Arizona Corporation Commission. See A.R.S. § 10-1520.

**What is the effective date of the withdrawal?** The withdrawal is not effective until the Arizona Corporation Commission files (approves) the Application for Withdrawal. The Application for Withdrawal will not be approved until the A.C.C. has received all necessary documents, all documents are determined to meet statutory filing requirements, and all fees, penalties and costs have been paid. Please note that all past-due annual reports must have been filed in order for the Application for Withdrawal to be approved. For questions about annual reports, contact the Annual Reports Section at 602-542-3285. If the Application for Withdrawal is approved for filing, the effective date of the withdrawal will be the date on which the Application for Withdrawal was delivered to the Arizona Corporation Commission. See A.R.S. §§ 10-1520, 10-1521, 10-11520, 10-11521, 10-123, 10-3123.

**Can the corporation revoke the withdrawal?** If the Application for Withdrawal has not been approved for filing by the Arizona Corporation Commission, the corporation can simply cancel the document by contacting Customer Service at 602-542-3026 for more information.

If the Application for Withdrawal has already been approved for filing, the foreign corporation cannot cancel or revoke it.

**Is publication of the Application for Withdrawal required?** If a tax clearance certificate was required, publication is required. See A.R.S. §§ 10-1520, 10-11520. **DO NOT PUBLISH UNTIL THE COMMISSION APPROVES**

THE DOCUMENT FOR FILING. The approval letter you will receive from the Arizona Corporation Commission will contain information on how to publish. If a tax clearance certificate was not required, publication is not required. See A.R.S. §§ 10-1521, 10-11521.

**Filing fee.** The filing fee is \$25.00. For Expedited processing, add \$35.00. For Two-Hour Service, add \$400.00. For Same Day Service, add \$200.00. For Next Day Service, add \$100.00. For questions, contact our Call Center at 602-542-3026. All fees are nonrefundable. See A.R.S. §§ 10-122, 10-3122.

**Processing time.** Processing times are posted on the A.C.C. website each Monday at [www.ecorp.azcc.gov](http://www.ecorp.azcc.gov). For expedited (faster) processing, payment of the expedite fee plus payment of the filing fee must be submitted. See A.R.S. §§ 10-122, 10-3122. The expedite fee is \$35.00. See Decision No. 68008, July 22, 2005, Docket No. AC-00000A-05-0488. Same Day/Next Day Service fees, See Decision No. 77503, December 17, 2019, as amended on January 15, 2020. Docket No. ACC-00000A-19-0213.

### Instructions

**Number 1.** List the exact name of the foreign corporation as shown in the records of the Arizona Corporation Commission, including exact spelling, punctuation, and any corporate identifier (Inc. or Incorporated, etc.).

**Number 2.** List the state or country in which the foreign corporation was incorporated.

**Number 3.** Check only one box to indicate whether or not a tax clearance certificate (certificate of compliance) from the Arizona Department of Revenue is required in order to complete the withdrawal. Refer to General Information above for information on when a tax clearance certificate is required.

**Number 4.** This statement is required by statute for for-profit foreign corporations. See A.R.S. §§ 10-1520, 10-1521. If the statement is not true for the corporation, do not sign and submit the Application for Withdrawal.

**Number 5.** This statement is required by statute for nonprofit foreign corporations. See A.R.S. §§ 10-11520, 10-11521. If the statement is not true for the corporation, do not sign and submit the Application for Withdrawal.

**Number 6.** This a statutory mandate, and this statement is required by statute. See A.R.S. §§ 10-1520, 10-1521, 10-11520, 10-11521.

**Number 7.** Provide a complete mailing address to which the Arizona Corporation Commission may mail any documents it receives in its capacity as agent for service of process for the foreign corporation. All address blanks that are not marked as optional must be completed.

**Number 8.** This statement is required by statute. See A.R.S. §§ 10-1520, 10-1521, 10-11520, 10-11521.

**Number 9.** This statement is required by statute for those corporations that are not required to submit a tax clearance certificate. See A.R.S. §§ 10-1521, 10-11521. If the statement is not true for the corporation, do not sign and submit the Application for Withdrawal.

**Number 10.** This statement is required by statute for for-profit foreign corporations that are not required to submit a tax clearance. See A.R.S. §§ 10-1520, 10-1521. If the statement is not true for the corporation, do not sign and submit the Application for Withdrawal.

**Number 11.** This statement is required by statute for nonprofit foreign corporations that are not required to submit a tax clearance certificate. See A.R.S. §§ 10-11520, 10-11521. If the statement is not true for the corporation, do not sign and submit the Application for Withdrawal.

## Signature and Verification

The Application for Withdrawal may be signed only by one of the following: (1) the Chairman of the Board of Directors, (2) a duly-authorized Officer of the corporation, or (3) a duly-authorized bankruptcy trustee, receiver, or other court-appointed fiduciary. See A.R.S. §§ 10-120(F), 10-140(24), 10-3120(F), 10-3140(27).

The document is submitted under penalty of law, and the "I accept" box must be checked.

Sign on the line underneath the "I accept" box. Print the name of the individual signing next to the signature. Fill in the date.

Check the appropriate box underneath the signature line to indicate the capacity of the signer.

## Submit the document

**Cover Sheet.** All documents must be submitted with a Cover Sheet. Forms are available on our website at this link: [www.ecorp.azcc.gov](http://www.ecorp.azcc.gov)

### What to submit:

1. Cover Sheet
2. Application for Withdrawal
3. Tax Clearance Certificate, if applicable; and
4. Payment

**By Mail.** Mail the completed paper document, cover sheet, and payment (see below for payment information) to:  
Arizona Corporation Commission  
Corporations Division - Examination Section  
1300 W. Washington St.  
Phoenix, Arizona 85007

**In Person.** Deliver the completed document, cover sheet, and payment (see below for payment information) to:  
Arizona Corporation Commission  
Corporations Division - Examination Section  
1300 W. Washington St.  
Phoenix, Arizona 85007

## Payment Methods

**Credit card.** If submitting the document in person, payment by credit card is acceptable. Credit cards cannot be used if submitting by mail. The Arizona Corporation Commission accepts only Visa or MasterCard.

**Check.** If submitting the document by mail or in person, payment by check is acceptable. Checks must be made payable to "Arizona Corporation Commission," with all words spelled out and no abbreviations. Checks must be completely and properly filled out, including the amount sections. We will not accept checks drawn on non-U.S. banks.

**Money order.** If submitting the document by mail or in person, payment by money order is acceptable.

**Cash.** If submitting the document in person, cash payments are acceptable at the Phoenix office ONLY (Tucson does not accept cash). Do not mail cash. NOTE: No bills larger than \$20.00 will be accepted.

## Questions

For questions, contact Customer Service at 602-542-3026, or, within Arizona only, 800-345-5819.