

FRANCHISE TAX INVOLUNTARILY ENDED

What you will need to do to reinstate:

STEP 1. You will need to file current Franchise Report and remit any payments due to the Texas Comptroller of Public Accounts

step 1 MUST be completed before moving continuing to step 2

STEP 2. You will need to request a CLEARANCE LETTER from the Texas Comptroller of Public Accounts via mail or online

STEP 3. Once you receive the CLEARANCE LETTER, you must file the Clearance Letter and SOS reinstatement forms with the Texas Secretary of State.

How to request a clearance letter:

Who must submit a printed request?

The following entities must use [Form 05-391, Tax Clearance Letter Request for Reinstatement](#) (PDF), and submit the appropriate request by mail:

- Entities that are part of a combined group.
- Entities whose existence or registration was forfeited prior to Jan. 1, 2000.
- Entities with past due franchise tax filings and/or liabilities prior to Jan. 1, 1992.
- Entities not registered with the Texas Secretary of State's office.
- Entities that have an active audit.
- Entities that have been active for franchise tax for less than one year.

Who can submit an electronic request?

Taxpayers and tax preparers who have the franchise tax Webfile (XT) number or who have previously used Webfile for franchise tax can place an online request Tax Clearance Letters for Reinstatement.

Before You Begin:

Have the [Texas taxpayer ID number](#) and franchise tax Webfile (XT) number available before you start. The franchise tax Webfile (XT) number is printed in the upper right-hand corner of the return notice the Comptroller sends each taxable entity in February.

NOTE: If you do not have your Webfile (XT) number, contact us at [1-800-442-3453](tel:1-800-442-3453), 24/. Our automated system can provide a Webfile (XT) number if you provide confidential information from a previously filed franchise tax report, such as total revenue or last payment amount (if greater than zero). If you don't have that information, you can use the automated system to request the Webfile number to be mailed to you.

Follow these steps after logging onto Webfile. Do NOT use your browser's back button, or you may lose data you have entered. Click on the HELP link in the top right corner of each webpage to get assistance with the page you are viewing.

Step 1: [Login to eSystems](#). New users must create an eSystems user ID and password. Existing users can log on as returning.

Step 2: Select "Request Certificate/Clearance Letter" under the Franchise Tax eSystems menu.

Step 3: Select a taxpayer from the list. If the taxpayer for whom you are requesting a certificate/letter is not listed, add the taxpayer to your assigned account list using their 11-digit taxpayer number and Webfile (XT) number.

Step 4: From the Franchise Tax Main Menu, select "Request a Tax Certificate or Tax Clearance Letter."

If a taxpayer has satisfied all tax requirements, the system will return a PDF file sufficient for filing with the Secretary of State. Otherwise, the system will return either a list of requirements that must be satisfied in order to receive a certificate or letter, or a message to contact our office for assistance.

Connecting with the Secretary of State

Expedited Filing

SOS processes filings within three business days of receipt. If faster turnaround is required, the filing should be presented to SOS with a request to expedite and payment of the \$25 (per document) expedite fee in addition to the filing fee. Filings submitted through [SOSDirect](#) are generally processed by close of business the next business day.

Regular Filing

You can submit information to the SOS office via mail, fax or online using [SOSDirect](#). Call [512-463-5555](tel:512-463-5555) or visit www.sos.texas.gov for more information.