

New York State
☰ State Agencies

The New York State
Department of Taxation and Finance

Andrew M. Cuomo - Governor Thomas H. Mattox - Commissioner

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Instructions for reinstatement following dissolution or annulment (TR-194.1)

Read the instructions below to learn:

- how a **New York corporation** can be reinstated after it has been dissolved by proclamation; and
- how a **foreign corporation** can be reinstated after its authority to do business in New York has been annulled by proclamation

Background

Corporations that have been delinquent in filing returns or paying taxes or fees for two consecutive years may be subject to sanctions imposed by the New York Secretary of State.

- New York State corporations may be **dissolved** by proclamation
- corporations that have been formed under the laws of another state or country (*foreign corporations*) may have their authority to do business in New York State **annulled** by proclamation

A corporation may regain its ability to do business in New York State through the reinstatement process.

- The New York Tax Law sets forth the requirements for reinstatement of New York State corporations (section 203-a) and foreign corporations (section 203-b).
- Once the corporation is reinstated, it re-acquires the same powers, rights, and obligations it had before it was dissolved by proclamation or had its authority to do business annulled.

Procedure for reinstatement

- 1. Get consent from the Tax Department**
 - Call the [Corporate Tax Information Center](#) to start the process.
 - We'll check to see if the corporation has **filed** all returns and **paid** all applicable taxes and fees.
 - If your tax account is up to date, we'll send you a *Certificate of Payment of Taxes* (Form TR-56 for New York corporations and Form TR-57 for foreign corporations).
 - If the corporation hasn't filed tax returns, or owes back taxes, send the following to the address below:
 - all unfiled tax **returns** up to the current tax year, including those for periods **after** the dissolution or annulment of authority by proclamation, and
 - **payment** for any back taxes or fees, including penalty and interest. Use the [Penalty and Interest Calculator](#)
 - NYS TAX DEPARTMENT
CORPORATION TAX REINSTATEMENT UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227
- 2. File with the Department of State** Once you've obtained our consent to reinstatement, file **all** of the following with the New York Department of State:
 - the *Certificate of Payment of Taxes* that you received from the Tax Department
 - the **filing fee**, by check or money order payable in U.S. funds to the **New York Department of State**

In most instances, the filing fee is \$55. For more information on calculating your filing fee, go to the [Department of State's Web site](#) or call [General Information, Corporations](#).

Name change

- Be sure to check with the Department of State to see if the original name of your corporation is still available. You can do this online or by calling General Information, Corporations.
- If you changed the name of your corporation, you must also file a *Certificate of Amendment* with the Department of State.

The Department of State will contact you when the process is complete.

Questions?

Call the the Tax Department's [Corporate Dissolution Unit](#).

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