

## Insights

### **The Clock Is Ticking To Reinstate Dissolved Indiana Entities**

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If your Indiana business has been dissolved, time is running out to get reinstated. Entities created in Indiana or registered to do business in Indiana can become administratively dissolved by failing to file required periodic reporting with the Indiana Secretary of State. Those entities could seek reinstatement by filing reinstatement documents, including obtaining a tax clearance from the Indiana Department of Revenue. However, under a new law, Indiana has placed a five (5) year deadline on administratively dissolved or revoked businesses to file an application for reinstatement.

Businesses that have been administratively dissolved or revoked for less than five years have until five years from their date of administrative dissolution or revocation to file an application for reinstatement. For example, if your business was administratively dissolved on May 11, 2015, you must file an application for reinstatement by May 10, 2020.

If your business has been administratively dissolved or revoked for longer than five years, the Secretary of State is granting a one-time opportunity to reinstate those entities before July 31, 2018.

It is important to not delay your application. One required step in the reinstatement process is to obtain a certificate of clearance from the Indiana Department of Revenue. This process has typically taken between four and six weeks. With a larger volume of certificate requests expected because of this new law, the Department of Revenue may face delays in their normal processing time.

If you miss the five-year deadline, you will not be able to file an application for reinstatement under the new law, and a new entity will need to be created.

When the reinstatement is effective, it relates back to and takes effect as of the effective date of the dissolution or revocation. Essentially, the reinstated entity resumes carrying on its affairs as if the administrative dissolution or revocation had never occurred.

If you have any questions regarding Senate Enrolled Act 180, please contact Brian M. Heaton at [bheaton@kdlegal.com](mailto:bheaton@kdlegal.com) or your regular Krieg DeVault attorney.