



Larry Hogan, Governor • Boyd K. Rutherford, Lt. Governor • Michael L. Higgs, Jr., Director

## **Steps to Ensure Active and Good Standing Status** *With the Maryland State Department of Assessments and Taxation*

The Maryland State Department of Assessments and Taxation (SDAT) strongly encourages all business owners to periodically confirm whether or not their business is Active and in Good Standing by looking it up on SDAT's [free online search](#), and follow this checklist if it is not. Business owners are also encouraged to [sign up](#) to receive general email updates from the Department and timely reminders to file these important documents. For more information on services and contact information for the Department's programs, please visit [dat.maryland.gov](http://dat.maryland.gov).

**Note:** Only legal entities (ie. corporations, LLCs) can be in "Good Standing", non-legal entities (Sole Proprietorships and General Partnerships) can only be "Active" or "Inactive".

### **Good Standing Checklist - to return your business to "Active" or "Good Standing" Status**

#### **First, check your status - Is your business "Active" or in "Good Standing"?**

- Look up your business status at [businessexpress.maryland.gov](http://businessexpress.maryland.gov) (instructions on page 3).

#### **To return your business to "Active" or "Good Standing" Status:**

- File Annual Reports & Business Personal Property Returns due (instructions on page 4).
- Pay any penalties due (instructions on page 5).
- If a legal entity, make sure it has an active Resident Agent (instructions on page 6).
- Resolve a hold by the Department of Labor or the Comptroller (instructions on page 6).
- Pay any returned check fees (check your bank account to see if the check was cashed).

#### **For legal entities, to return your "Forfeited" business to "Good Standing" status:**

- First, resolve any issue(s) listed above.
  - If you resolved a hold by the Department of Labor or the Comptroller, obtain a "Clearance Letter" from them.
  - If your Maryland entity has reported Business Personal Property, now or in the past, obtain a "Tax Clearance Certificate" from your county's finance office.
  - If you own a foreign (non-Maryland) entity, obtain a "Certificate of Good Standing" from the original state of incorporation.
- Then, file the appropriate Articles of Revival/Reinstatement/Re-qualification/Re-registration online, and attach the Clearance Letter, Tax Clearance Certificate, and/or Foreign Certificate of Good Standing (instructions on page 7).

**For detailed instructions, see pages 3-7.**



**DEPARTMENT OF  
ASSESSMENTS AND TAXATION**

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**Comments related to COVID-19**

Please note that many businesses applying for COVID-related relief programs or loans *will be required* by their lender to be “Active” or in “Good Standing” with SDAT.

For a list of resources to help businesses whose daily operations are affected during the state of emergency, please visit [www.businessexpress.maryland.gov](http://www.businessexpress.maryland.gov)

For a comprehensive list of ongoing state actions, please visit Governor Hogan’s webpage at <https://governor.maryland.gov/coronavirus/>.

For the Governor’s press releases, please view this link:

<https://governor.maryland.gov/category/press-releases/>

## Detailed Steps and Instructions to Return to “Active” or “Good Standing” Status

### 1. Determine if your business status is “Active” or in “Good Standing”.

A. Look up your business’ status on our website:

<https://egov.maryland.gov/BusinessExpress/EntitySearch/Search>.

B. Note the status of your business using the **General Information** tab:

Is it “Active” or “Inactive”? Is it in “Good Standing”? What “Business Type” is it?

Note: Only legal entities (ie. corporations, LLCs) can be in “Good Standing”, non-legal entities (Sole Proprietorships and General Partnerships) can only be “Active” or “Inactive”.

C. If your business is “Inactive” or not in “Good Standing”, please proceed to step 2.

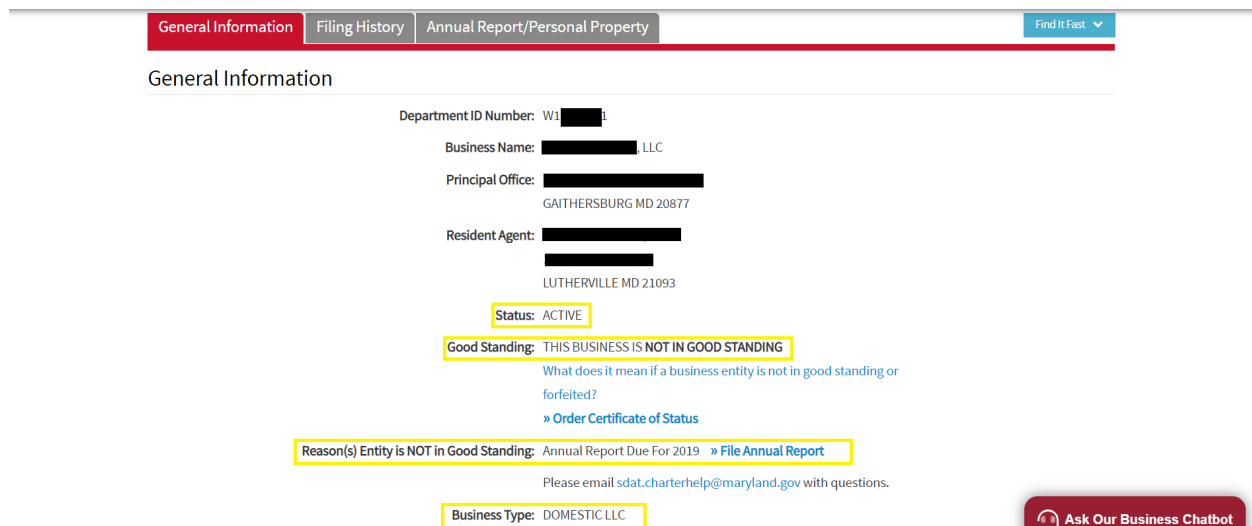
Note: If your business has:

reported business personal property, now or in the past,

maintains a trader’s license, or

is applying for a county business license,

please read the entirety of this document (especially step 6) before proceeding to step 2.



General Information | Filing History | Annual Report/Personal Property | Find It Fast

General Information

Department ID Number: W1 [REDACTED]

Business Name: [REDACTED], LLC

Principal Office: [REDACTED]  
GAITHERSBURG MD 20877

Resident Agent: [REDACTED]  
[REDACTED]  
LUTHERVILLE MD 21093

Status: ACTIVE

Good Standing: THIS BUSINESS IS NOT IN GOOD STANDING  
What does it mean if a business entity is not in good standing or forfeited?  
» Order Certificate of Status

Reason(s) Entity is NOT in Good Standing: Annual Report Due For 2019 » File Annual Report

Please email [sdat.charterhelp@maryland.gov](mailto:sdat.charterhelp@maryland.gov) with questions.

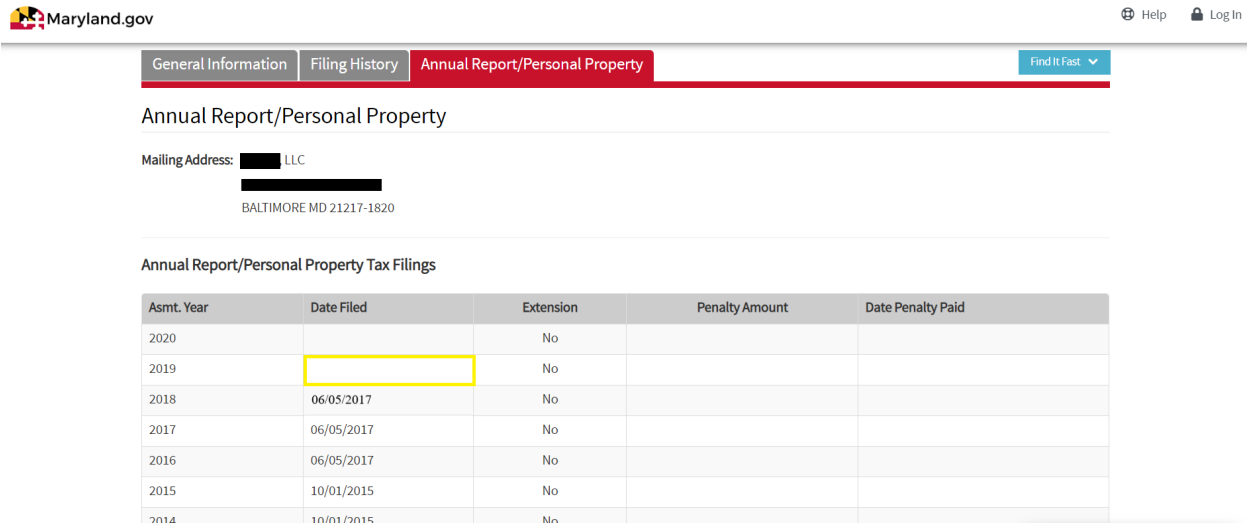
Business Type: DOMESTIC LLC

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## 2. File all Annual Reports and Business Personal Property Tax Returns due.

- ❑ This is the most common reason businesses are not “Active” or in “Good Standing”. All businesses must file an Annual Report each year, starting with the year after it was created.
  1. Look up your business on our website:  
<https://egov.maryland.gov/BusinessExpress/EntitySearch/Search>.
  2. Click on the “Annual Report/Personal Property” tab.
  3. If your business was formed prior to January 1 of a calendar year, and the “Date Filed” column is blank next to that year, you need to file that year’s Annual Report on [Maryland Business Express](#).



Maryland.gov Help Log In

General Information | Filing History | **Annual Report/Personal Property** | Find It Fast

Annual Report/Personal Property

Mailing Address: [REDACTED] LLC  
[REDACTED]  
BALTIMORE MD 21217-1820

Annual Report/Personal Property Tax Filings

Asmt. Year	Date Filed	Extension	Penalty Amount	Date Penalty Paid
2020		No		
2019		No		
2018	06/05/2017	No		
2017	06/05/2017	No		
2016	06/05/2017	No		
2015	10/01/2015	No		
2014	10/01/2015	No		

### 3. Pay any penalties due.

- ❑ Penalties may result from the late filing of an Annual Report / Personal Property Tax Return.
  1. Look up your business on our website:  
<https://egov.maryland.gov/BusinessExpress/EntitySearch/Search>.
  2. Click on the “Annual Report/Personal Property” tab.
  3. If your business owes any penalties, there will be a \$ value in the “Penalty Amount” column for that year. If the penalty hasn’t been paid, the “Date Penalty Paid” column next to that year will be blank. If there are no values in the “Penalty Amount” column, then no penalties are due at this time.
    - a. Most penalties can be paid online through [Maryland Business Express](#).
    - b. Penalties already referred to the Central Collections Unit (CCU) must be paid through that agency. Please be sure to ask for a receipt!  
<https://dbm.maryland.gov/ccu/Pages/ccuHome.aspx>

Maryland.gov Help Log In

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General Information | Filing History | **Annual Report/Personal Property** | Find It Fast

Annual Report/Personal Property

Mailing Address: [REDACTED] INC.  
[REDACTED]  
BALTIMORE MD 21223

Annual Report/Personal Property Tax Filings

Asmt. Year	Date Filed	Extension	Penalty Amount	Date Penalty Paid	
2020		No			
2019	07/11/2019	Yes	\$40.00		<a href="#">Pay Penalty</a>
2018	05/13/2019	Yes	\$61.00	07/11/2019	
2017	04/30/2018	No			
2016	04/22/2016	Yes			
2015	04/30/2015	Yes			



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4a. Other reasons your business may not be in good standing.

- If your business is a legal entity (ie. corporations, LLCs), does it have an active Resident Agent and Principal Office address? ... 1. Look up your business on our website: https://egov.maryland.gov/BusinessExpress/EntitySearch/Search. 2. Click the "General Information" tab to see if the correct principal office address and resident agent and address are listed.

4b. Other reasons your business may not be in good standing.

- Is there a hold placed on your business by the Comptroller's Office, the Maryland Department of Labor, or another state agency? 1. Look up your business on our website: https://egov.maryland.gov/BusinessExpress/EntitySearch/Search. 2. Click the "Filing History" tab to see if any entries were filed by another state agency (ie. "Do not revive without DLLR clearance.")

General Information | Filing History | Annual Report/Personal Property

Filing History

The items listed below are associated with this business.
- Click to view/print PDF (note: some items may not be available to view)
- Click to view comment associated with this item

Table with 2 columns: Item, Date/Time Filed. Rows include ARTICLES OF REVIVAL (STOCK), DLLR OBJECTION TO REVIVAL REMOVED, DEPT. ACTION - FORFEITURE, DO NOT REVIVE WITHOUT DLLR CLEARANCE.



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### **5. Returning a “Forfeited” legal entity to “Good Standing” status.**

- Is your business in “Forfeited” status? (If unsure, please review step 1)  
Note: Step 5 does not apply to non-legal entities (Sole Proprietorships and General Partnerships).
  
- 1. Ensure that steps 2, 3, and 4 have been completed, then file the appropriate document online through [Maryland Business Express](#).
  - a. Articles of Revival for a Domestic (Maryland) Corporation.
  - b. Articles of Reinstatement for a Domestic (Maryland) LLC.
  - c. Foreign Corporation Re-qualification for a non-Maryland Corporation.
    - i. Attach a Certificate of Good Standing from the original state of incorporation.
  - d. Foreign LLC Re-registration for a non-Maryland LLC.
    - i. Attach a Certificate of Good Standing from the original state of incorporation.

### **6. Additional Steps – Businesses with Personal Property or In Need of a County License.**

- Has your business reported business personal property now or in the past?  
Does it maintain a trader’s license, or is applying for a county business license? If so, additional steps may be required to bring your business back into “Active” or “Good Standing” status. Some of the steps that may apply to your business are:

Obtain a “Manual Assessment” from SDAT and a “Tax Clearance Certificate” from the County

1. Submit all Annual Reports/ Personal Property Tax Returns due to SDAT (step 2).
2. Once submitted, please email [sdattax@maryland.gov](mailto:sdattax@maryland.gov) as SDAT’s Business Personal Property Program must manually assess these documents.
3. SDAT will then certify these assessments to the counties, and the counties determine the taxes the business owes, based on the assessed amounts.
4. Late filing penalties may be added, depending on the assessed values.
5. The business must then pay the taxes owed to the county.
  - a. At this point, the county can process the business’ license application or renewal.
  - b. BUT if the business was “Forfeited” and needs to revive (step 5), the business must obtain a “Tax Clearance Certificate” from the County and submit it with the Articles of Revival/Reinstatement/Re-registration/Re-qualification to SDAT to be processed.