



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

## **Steps to Ensure Good Standing Status During COVID-19 State of Emergency** *With the Maryland State Department of Assessments and Taxation*

Many businesses applying for relief programs or loans *will be required* by their lender to be in Good Standing with the Maryland State Department of Assessments and Taxation (SDAT). The Department strongly encourages all business owners to confirm now whether or not their business is in Good Standing by looking it up on SDAT's [free online search](#), and follow this checklist if it is not. The Department has been working tirelessly to provide Marylanders with the best service possible to help their businesses succeed, and for more information on streamlined COVID-19 services please visit [dat.maryland.gov](http://dat.maryland.gov).

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

#### **First, check your status - Is your business "Active" and 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 "Good Standing":**

- File Annual Reports & Business Personal Property Returns due (instructions on page 4).
- Pay any penalties due (instructions on page 5).
- 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).

#### **To return your "Forfeited" business to "Active" status:**

- First, resolve any "good standing" 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.**



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### **Extended deadlines and changes due to the Governor's executive orders**

More information on these and other updates can be found on [dat.maryland.gov](https://dat.maryland.gov). To receive future updates, please [sign up](#) to receive timely email reminders and updates from the Department.

- The filing deadline for the 2020 Annual Reports and Business Personal Property Tax Returns are extended to July 15.
- Trade Names and Name Reservations will not expire until 30 days after the state of emergency is rescinded.
- Franchise Tax Return filing deadline and franchise tax payment due dates are extended to 30 days after the state of emergency is rescinded.
- Entity forfeiture dates are extended to 30 days after the state of emergency is rescinded.

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 release, please view this link:

<https://dat.maryland.gov/newsroom/Pages/2020-03-30-SDAT-COVID-19-Update.aspx>;

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

### 1. Determine if your business status is “active” and 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 “forfeited”? Is it in “good standing”? What “business type” is it?

C. If your business is “not in good standing”, please proceed to step 2.

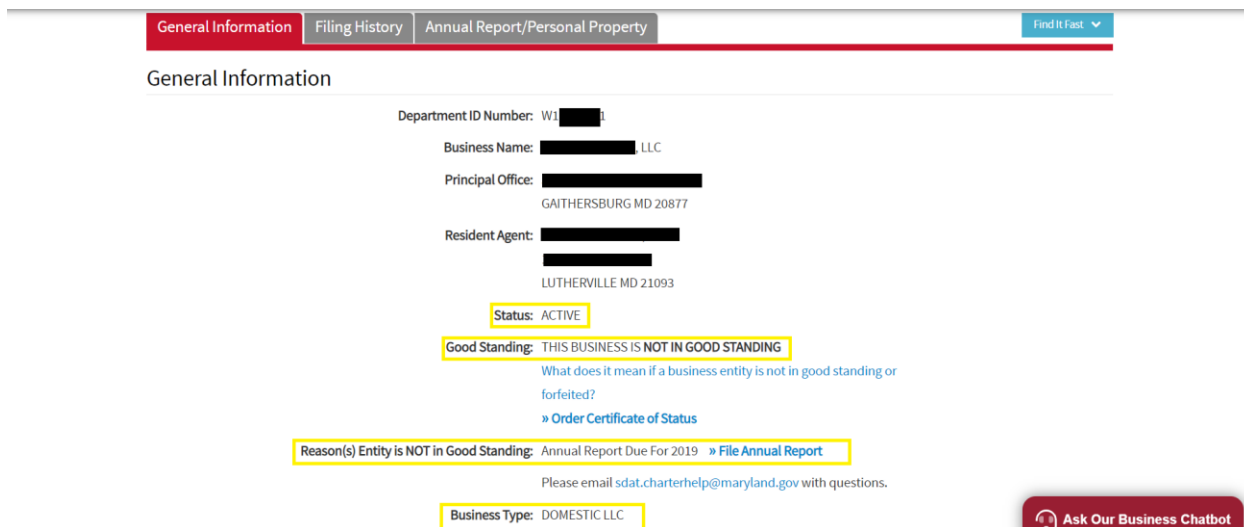
NOTE: If your business has:

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.



The screenshot shows the 'General Information' tab selected in a navigation bar. Below the navigation bar, the 'General Information' section displays the following details:

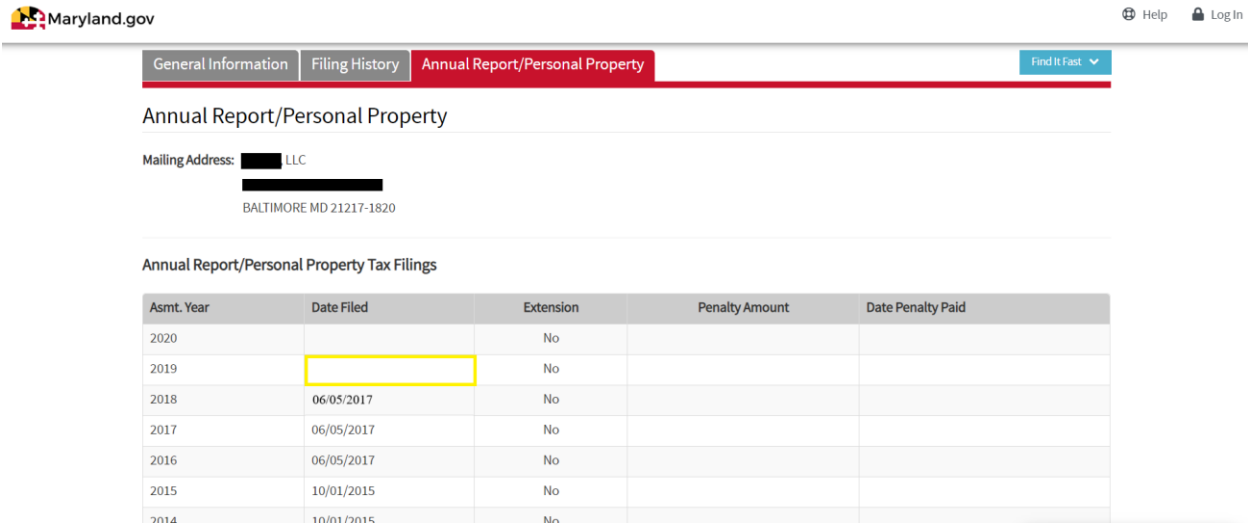
- Department ID Number: W1 [REDACTED]
- Business Name: [REDACTED] LLC
- Principal Office: [REDACTED]  
GAITHERSBURG MD 20877
- Resident Agent: [REDACTED]  
LUTHERVILLE MD 21093
- Status: ACTIVE
- Good Standing: THIS BUSINESS IS NOT IN GOOD STANDING  
What does it mean if a business entity is not in good 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

An 'Ask Our Business Chatbot' button is visible in the bottom right corner of the screenshot.

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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 in good standing. All businesses must file an Annual Report each year, starting with the year after it was created. Please note that, due to the state of emergency, this year's Annual Reports are not due until July 15. So not filing this year's Annual Report would **not** be the reason your business is "not in good standing" at this time. You may need to file **prior** missing years.
  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: ■■■■■ LLC  
■■■■■  
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		

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### 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.

- Does your business 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. If “no active resident agent” or “no active principal office” is displayed, you can file a Resolution to update this information online through [Maryland Business Express](#).

#### 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.”) If so, contact that agency, obtain a “Clearance Letter” from them, and submit it with your paperwork to SDAT.
    - a. Maryland Comptroller’s Office:  
<https://www.marylandtaxes.gov/business/index.php> .
      - i. Email inquiries to: [taxhelp@marylandtaxes.gov](mailto:taxhelp@marylandtaxes.gov).
    - b. Maryland Department of Labor: <https://www.dllr.state.md.us/>
      - i. Email inquiries to: [dldlilaborindustry-dllr@maryland.gov](mailto:dldlilaborindustry-dllr@maryland.gov)

General Information	Filing History	Annual Report/Personal Property
<b>Filing History</b>		
The items listed below are associated with this business.		
<ul style="list-style-type: none"> <li> – Click to view/print PDF (note: some items may not be available to view)</li> <li> – Click to view comment associated with this item</li> </ul>		
Item	Date/Time Filed	
 ARTICLES OF REVIVAL (STOCK)	4/8/2020 8:37:00 AM	
 DLLR OBJECTION TO REVIVAL REMOVED	4/7/2020 5:40:00 PM	
DEPT. ACTION - FORFEITURE 	10/11/2019 10:31:00 PM	
 DO NOT REVIVE WITHOUT DLLR CLEARANCE	10/3/2019 8:30:00 AM	

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#### **5. Returning a “Forfeited” business to “Active” status.**

- Is your business in “forfeited” status? (If unsure, please review step 1.)
  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.  
Attach a Certificate of Good Standing from the original state of incorporation.
    - d. Foreign LLC Re-registration for a non-Maryland LLC.  
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? Then additional steps may be required to bring your business back into “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 [sdat.incompletefiling@maryland.gov](mailto:sdat.incompletefiling@maryland.gov) as SDAT’s Business Personal Property Program must manually assess these documents.
3. SDAT then certifies 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.  
(Note: Penalties accrued **after** the state of emergency was declared will not be due until 30 days after the State of Emergency is rescinded.)
5. The business must then pay the taxes owed to the county and ask for a Tax Clearance Certificate.
  - 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 or reinstate (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.