

#### **490.1422 Reinstatement following administrative dissolution.**

1. A corporation administratively dissolved under section 490.1421 may apply to the secretary of state for reinstatement within two years after the effective date of dissolution. The application must meet all of the following requirements:

*a.* Recite the name of the corporation at its date of dissolution and the effective date of its administrative dissolution.

*b.* State that the ground or grounds for dissolution have been eliminated.

*c.* State a corporate name that satisfies the requirements of section 490.401.

*d.* State the federal tax identification number of the corporation.

2. *a.* The secretary of state shall refer the federal tax identification number contained in the application for reinstatement to the department of revenue. The department of revenue shall report to the secretary of state the tax status of the corporation. If the department reports to the secretary of state that a filing delinquency or liability exists against the corporation, the secretary of state shall not cancel the certificate of dissolution until the filing delinquency or liability is satisfied.

*b.* If the secretary of state determines that the application contains the information required by subsection 1, and that a delinquency or liability reported pursuant to paragraph "*a*" of this subsection has been satisfied, and that the information is correct, the secretary of state shall cancel the certificate of dissolution and prepare a certificate of reinstatement that recites the secretary of state's determination and the effective date of reinstatement, file the original of the certificate, and serve a copy on the corporation under section 490.504. If the corporate name in subsection 1, paragraph "*c*", is different than the corporate name in subsection 1, paragraph "*a*", the certificate of reinstatement shall constitute an amendment to the articles of incorporation insofar as it pertains to the corporate name.

3. When the reinstatement is effective, it relates back to and takes effect as of the effective date of the administrative dissolution as if the administrative dissolution had never occurred.

4. Notwithstanding the reinstatement period established in subsection 1, a corporation administratively dissolved after December 31, 1984, which files an application for reinstatement prior to January 1, 1996, containing the information required under subsection 1, shall be treated as if its application had been timely filed under subsection 1. In this case, the secretary of state shall process the application pursuant to subsection 2 and, if a certificate of reinstatement is issued, the provisions of subsection 3 shall apply.

89 Acts, ch 288, § 154; 92 Acts, ch 1244, § 46; 93 Acts, ch 17, § 1; 93 Acts, ch 126, § 7, 8; 94 Acts, ch 1053, §1; 96 Acts, ch 1170, § 12, 13; 2003 Acts, ch 145, §286