

**490A.1322 Reinstatement following administrative dissolution.**

1. A limited liability company administratively dissolved under [section 490A.1321](#) may apply to the secretary of state for reinstatement at any time after the effective date of dissolution. The application must meet all of the following requirements:

*a.* Recite the name of the limited liability company at its date of dissolution and the effective date of its administrative dissolution.

*b.* State that the ground or grounds for dissolution as provided in [section 490A.1320](#) have been eliminated.

*c.* If the application is received more than five years after the effective date of the administrative dissolution, state a name that satisfies the requirements of [section 490A.401](#).

*d.* State the federal tax identification number of the limited liability company.

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 limited liability company. If the department reports to the secretary of state that a filing delinquency or liability exists against the limited liability company, 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 limited liability company under [section 490A.504](#). If the limited liability company’s name in [subsection 1](#), paragraph “*c*”, is different than the name in [subsection 1](#), paragraph “*a*”, the certificate of reinstatement shall constitute an amendment to the limited liability company’s articles of organization insofar as it pertains to its name. A limited liability company shall not relinquish the right to retain its name as provided in [section 490A.401](#), if the reinstatement is effective within five years of the effective date of the limited liability company’s dissolution.

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.

2006 Acts, ch 1089, §31

Referred to in [§488.108](#), [490.401](#), [490A.401](#), [504.401](#), [504.403](#)