

Walk-Through Revivor Request Checklist — Corporations, Limited Liability Companies, and Limited Partnerships

How to Qualify for a Walk-Through Revivor at a Field Office

1. Your business entity must either:

- Be in business litigation or escrow.
- Have a pending business loan or a pending business federal grant.

Litigation, escrow, pending loan, or pending federal grant in your personal name does not qualify the entity for a walk-through revivor request. All documents should be dated within 30 days of your walk-through revivor request.

2. Your business entity must take the following actions:

- File all missing tax returns from the business start date through current.
- Pay all delinquent tax, penalties, fees, and interest due with certified funds. We accept money orders and cashier's checks.
- Pay a \$56 walk-through revivor fee in separate certified funds. Limited liability companies do not pay the revivor fee.
- File a signed <u>walk-through revivor application</u>. Any stockholder, creditor, member, general partner, officer, or any
 person that has interest in suspension or forfeiture relief can sign the application on the business entity's behalf.
- Settle outstanding issues with the Secretary of State (SOS) (entity's name availability; current with Statement of Information)

If your business entity meets the above requirements for a walk-through revivor, complete the <u>Revivor Assistance Request Form</u>.

Do not mail or deliver the walk-through revivor application to an FTB office.

3. Bring the following items with you to the field office:

- Proof that your entity is in business litigation, business escrow, has a pending loan, or a pending federal grant.
- Completed missing year valid state tax returns.
 - Certified funds (money order or cashier's check) for all taxes, penalties, fees, and interest due.
- Walk-through fee (\$56) paid in separate certified funds (applies to corporations only.)
- Completed walk-through revivor application.
- Settled outstanding issues with the SOS (entity's name availability; current with Statement of Information)
- Completed FTB <u>2518BC</u>, Application of Relief from Contract Voidability (RCV), and payment for RCV in separate certified funds. (optional)

4. Revive your business entity at a field office:

Los Angeles (1:00 p.m. walk-through cutoff)	San Diego (2:00 p.m. walk-through cutoff)
300 S. SPRING ST SUITE 5704	7575 METROPOLITAN DR SUITE 201
LOS ANGELES CA 90013-1265	SAN DIEGO CA 92108-4421
Oakland (2:00 p.m. walk-through cutoff)	San Francisco (2:00 p.m. walk-through cutoff)
1515 CLAY ST SUITE 305	121 SPEAR ST SUITE 400
OAKLAND CA 94612-1445	SAN FRANCISCO CA 94105-1584
Sacramento (2:00 p.m. walk- through cutoff)	Santa Ana (2:00 p.m. walk-through cutoff)
3321 POWER INN RD SUITE 250	600 W. SANTA ANA BLVD SUITE 300
SACRAMENTO CA 95826-3893	SANTA ANA CA 92701-4543

What to Expect at the Field Office

- A field office representative will review your business entity's account.
- A field office representative will ensure all returns are filed and all payments are made.
- We review documents to ensure your entity qualifies for the walk-through revivor.
- We fax SOS a request to revive your business entity. If the SOS approves of the revivor request, your entity will receive a Certificate of Revivor.

Contract Voidability

A suspended or forfeited business entity loses the right to enforce its legal contracts. The contracts remain voidable and cannot be enforced even when your entity has revived its active legal status, unless your business entity purchases relief from contract voidability (RCV). The maximum amount assessed to purchase relief will not exceed the tax amount for the taxable period. Once you purchase RCV, you will receive a Certificate of Relief from Contract Voidability from the Franchise Tax Board. Refer to the Contract Voidability section and complete FTB 2518 BC if your entity wants to purchase RCV.