

PUBLIC REGULATION COMMISSION  
CORPORATIONS BUREAU  
CHARTERED DOCUMENTS DIVISION  
P.O. BOX 1269  
SANTA FE, NEW MEXICO 87504-1269  
(505) 827-4511

REQUIREMENTS FOR DISSOLUTION OF A PROFIT CORPORATION  
BY INCORPORATORS  
**(IF BUSINESS HAS NOT COMMENCED AND NO SHARES HAVE BEEN ISSUED)**  
(53-16-1 NMSA 1978)

**FILING FEES: Articles of Dissolution By Incorporator(s), \$50** (submit a signed original of the articles, together with a duplicate copy which may be either signed or photocopied; the duplicate copy and a Certificate of Dissolution will be returned for the corporation's records). *The following fees apply only if you want an additional copy or copies to be certified: \$25* per certified copy; if you do not provide the extra copy, a reproduction fee of **\$1** per page, minimum **\$10** is charged in addition to the \$25 certification fee. Payment of fees must be made by **check or money order**, made payable to the New Mexico Public Regulation Commission or NMPRC. The PRC does not accept cash payment for any fees.

**FILING PROCEDURE:** A corporation that has not commenced business and has not issued any shares may be voluntarily dissolved by its incorporators.

**Step 1:** Contact the following state agencies to request clearance for dissolution (these clearances must be submitted together with the Articles of Dissolution):

**Taxation and Revenue Dept.** ("Certificate of No Tax Due")  
Audit and Compliance  
P.O. Box 5557  
Santa Fe, NM 87503-5557  
Tel: 827-0951

**Dept. of Labor** ("Certificate of Compliance")  
Employment Security Div./Tax Section  
P.O. Box 2281  
Albuquerque, NM 87103-2281  
Tel: (505) 841-8563

**Public Regulation Commission** ("Letter of Clearance")  
Corporations Bureau/Corporate Report Compliance Div.  
P.O. Box 1269  
Santa Fe, NM 87504-1269  
Tel: (505) 827-4510  
*(Request form for this clearance is enclosed)*

**Step 2:** Upon receipt of the clearances from each agency, the corporation shall file with the commission: **(1) the signed original of the Articles of Dissolution By Incorporator(s), together with a duplicate copy** which may be either signed or photocopied; **(2) all three clearances;** and **(3) \$50** filing fee. If the commission determines that the documents delivered for filing conform with the provisions of the Business Corporation Act, it shall, when all required filing fees have been paid, retain the signed original in the files of the commission and return the duplicate together with a Certificate of Dissolution.

*(continued on following page)*

EXECUTION OF DOCUMENTS: The Articles of Dissolution By Incorporator(s) shall be executed (signed) by a majority of the incorporators.

NOTE: Please refer to the New Mexico Business Corporation Act (53-11-1 to 53-18-12, NMSA 1978) for the complete statutes governing a business corporation. A copy of the statutes can be obtained from this office at your request. The Corporations Bureau can only act in an administrative capacity. We cannot offer you legal advice or opinion on your particular filing. We recommend that you consult with your own attorney and accountant if you have any legal questions concerning your corporation.

**INCLUDED IN THIS PACKET ARE INSTRUCTIONS FOR COMPLETING OUR FORMS.  
PLEASE FOLLOW THESE INSTRUCTIONS CAREFULLY.**

*Please visit our website at: [www.nmprc.state.nm.us](http://www.nmprc.state.nm.us)*

# PUBLIC REGULATION COMMISSION

## APPLICATION FOR TAX CLEARANCE FOR DISSOLUTION/WITHDRAWAL

\*\*\*INFORMATION MUST BE LEGIBLE\*\*\*

DATE: \_\_\_\_\_

RE: \_\_\_\_\_  
(PRINT EXACT CORPORATE NAME AS REGISTERED WITH OUR OFFICE)

NMPRC # \_\_\_\_\_ TAXATION & REVENUE ID # \_\_\_\_\_

**SUBJECT:** TAX CLEARANCE REQUEST FOR DISSOLUTION/WITHDRAWAL

THIS CORPORATION IS IN THE PROCESS OF DISSOLVING/WITHDRAWING FROM THE STATE OF NEW MEXICO AND IS REQUESTING TAX CLEARANCE.

FINAL DAY OF BUSINESS: **Month** \_\_\_\_\_ **Day** \_\_\_\_\_ **Year** \_\_\_\_\_.

**NOTE:** THE CORPORATION CANNOT BE ISSUED A TAX CLEARANCE FOR A FUTURE DATE OR IF IT IS DELINQUENT IN FILING REPORTS AND/OR PAYING FEES DUE. ALSO, A FINAL REPORT MAY BE REQUIRED THROUGH THE FINAL DAY OF BUSINESS. YOU WILL BE ADVISED ACCORDINGLY.

\_\_\_\_\_  
SIGNATURE OF OFFICER OR AUTHORIZED AGENT

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

TELEPHONE: (\_\_\_\_) \_\_\_\_\_

**MAIL TO:**

PUBLIC REGULATION COMMISSION  
TAX COMPLIANCE DIVISION  
PO BOX 1269  
SANTA FE, NM 87504-1269  
PHONE: (505) 827-4510

# **DOCUMENTS MUST BE TYPED OR PRINTED LEGIBLY**

## **Instructions For Completing Form DPR-DVINC (Articles of Dissolution By Incorporators)**

Article One: Enter the complete name of the corporation and the NMPRC# (charter ID number found on the Certificate of Incorporation).

Article Two: Enter the date of incorporation (date on the Certificate of Incorporation).

Article Three: These statements are required to be set forth in the Articles of Dissolution By Incorporators. By signing this document, the incorporators are affirming these statements.

Date and Execution: Enter the date the document was executed (signed). The Articles of Dissolution must be signed by a majority of the incorporators.

**NOTE:** All three clearances must be submitted with the Articles of Dissolution:

- (1) Taxation & Revenue "*Certificate of No Tax Due*", which must be completed and notarized by a corporate official;
- (2) Dept. of Labor "*Certificate of Compliance*";
- (3) Public Regulation Commission "*Letter of Clearance*"

**SUBMIT ORIGINAL AND A COPY  
TYPE OR PRINT LEGIBLY**

**Profit Corporation  
ARTICLES OF DISSOLUTION  
BY INCORPORATOR(S)**

Pursuant to the provisions of Section 53-16-1 of the New Mexico Business Corporation Act, the undersigned, being a majority of the incorporator(s) of the corporation named herein, adopt the following Articles of Dissolution:

**ARTICLE ONE:** The name of the corporation is (include NMPRC#): \_\_\_\_\_  
\_\_\_\_\_

**ARTICLE TWO:** The date of issuance of its Certificate of Incorporation was: \_\_\_\_\_  
\_\_\_\_\_

**ARTICLE THREE:** None of the corporation's shares have been issued. The corporation has not commenced business. The amount, if any, actually paid in on subscriptions for its shares, less any part thereof disbursed for necessary expenses, has been returned to those entitled thereto. No debts of the corporation remain unpaid. A majority of the incorporators elect that the corporation be dissolved.

Dated: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature(s) of A Majority of Incorporator(s)

**THE CLEARANCES FOR DISSOLUTION ISSUED BY THE FOLLOWING  
NEW MEXICO STATE AGENCIES MUST BE ATTACHED TO THIS  
DOCUMENT:**

- 1) Taxation and Revenue Department (“*Certificate of No Tax Due*”)
- 2) Department of Labor (“*Certificate of Compliance*”)
- 3) Public Regulation Commission (“*Letter of Clearance*”)