

Form 814—General Information

(Certificate of Reinstatement of a Professional Association After Failure to File Annual Statement)

The attached form is designed to meet minimal statutory filing requirements pursuant to the relevant code provisions. This form and the information provided are not substitutes for the advice and services of an attorney and tax specialist.

Commentary

A professional association may be terminated or revoked if the association fails to file the annual statement required by section 302.012 of the Texas Business Organizations Code (BOC). This form may be used to reinstate the existence of a Texas professional association or the registration of a foreign professional association that has been terminated or revoked, respectively, for failing to timely file the annual statement.

Do Not Use This Form If:

- The professional association's existence or registration was forfeited under the Tax Code. See Form 801 at: http://www.sos.state.tx.us/corp/forms_reports.shtml
- The professional association was terminated or revoked by the Secretary of State for a reason other than failure to file an annual statement. See Form 811 at: http://www.sos.state.tx.us/corp/forms_reports.shtml

Time Frames for Reinstatement

- **Domestic Professional Association:** A certificate of reinstatement after involuntary termination for failing to file an annual statement may be filed at any time so long as the association would otherwise have continued to exist. The association is considered to have continued in existence without interruption from the date of termination; however, only if the association is reinstated before the third (3rd) anniversary of the date of involuntary termination.
- **Foreign Professional Association:** An application for reinstatement after revocation for failing to file an annual statement must be filed no later than the third (3rd) anniversary of the date of revocation.

Instructions for Form

- **Item 1—Association Name and File Number:** Provide the legal name of the association and the Secretary of State file number. For a foreign professional association that was registered to transact business in Texas under a different name, also provide the assumed name under which the association was registered.
- **Item 2—Jurisdictional Information:** It is recommended that the jurisdiction of organization and the association's date of formation or registration in Texas be provided to ensure that the correct professional association is reinstated.
- **Item 3—Date of Involuntary Termination or Revocation:** Provide the effective date of the involuntary termination or revocation of the association's existence or registration.
- **Item 4—Conditions for Reinstatement:** The certificate of reinstatement must include a statement that the circumstances giving rise to the involuntary termination or revocation have been corrected. To correct the circumstances, the association must submit each delinquent annual statement (Form 803) due at the time of submission of the reinstatement. *If the reinstatement is not accompanied by each delinquent annual statement, the reinstatement must be rejected.* To verify the number of statements due, contact the Reports Unit at (512) 475-2705.

- **Item 5—Registered Agent:** A professional association that requests reinstatement is required to provide the Secretary of State with current registered agent and registered office information. *This information is required even if the information is also included in each annual statement that accompanies the reinstatement.* The registered agent can be either (option A) a domestic entity or a foreign entity that is registered to do business in Texas or (option B) an individual resident of the state. The association cannot act as its own registered agent; do not enter the entity name as the name of the registered agent.

Consent: A person designated as the registered agent of an entity must have consented, either in a written or electronic form, to serve as the registered agent of the entity. Although consent is required, a copy of the person's written or electronic consent need not be submitted with the reinstatement. *The liabilities and penalties imposed by sections 4.007 and 4.008 of the BOC apply with respect to a false statement in a filing instrument that names a person as the registered agent of an entity without that person's consent.* (BOC § 5.207)

- **Item 6—Registered Office Address:** The registered office address must be located at a street address where service of process may be personally served on the entity's registered agent during normal business hours. Although the registered office is not required to be the entity's principal place of business, the registered office may not be solely a mailbox service or telephone answering service. (BOC § 5.201) A post office box is not sufficient as a registered office address unless the registered office is located in a town with a population of less than 5,000.

- **Additional Documentation and Filings:**

Tax Clearance from Comptroller of Public Accounts: A Certificate of Reinstatement must be accompanied by a tax clearance letter from the Texas Comptroller of Public Accounts stating that the filing entity has satisfied all franchise tax liabilities and may be reinstated. Contact the Comptroller for assistance in complying with franchise tax filing requirements and obtaining the necessary tax clearance letter by email at: tax.help@cpa.state.tx.us by calling (800) 252-1381 or (512) 463-4600.

Annual Statement: An annual statement (Form 803) and applicable filing fee are due at the time of reinstatement for each delinquent year. Form 803 is at: http://www.sos.state.tx.us/corp/forms_reports.shtml

Amendment to Certificate of Formation or Registration: A Certificate of Reinstatement must be accompanied by an amendment to the certificate of formation or registration if the professional association name is the same as or deceptively similar to the name of any existing domestic or foreign filing entity, or any name reservation or registration filed with the Secretary of State. Amendment would also be required for a similar name if consent could not be obtained. The administrative rules adopted for determining entity name availability (Texas Administrative Code, Title 1, Part 4, Chapter 79, subchapter C) may be viewed at: <http://www.sos.state.tx.us/tac/index.shtml> A preliminary determination on "name availability" may be obtained by calling (512) 463-5555 or e-mail to: corpinfo@sos.state.tx.us

At the time of filing the reinstatement, if the professional association name is no longer available, or if written consent is required but cannot be obtained for the use of the name, simultaneously submit (A) a certificate of amendment to the certificate of formation to change the name of the domestic entity as a condition of reinstatement; or (B) an amended registration to state the assumed name under which the foreign entity shall transact business. The amendment (Form 424 or 406, as appropriate) and applicable filing fee (**\$150**) must be submitted at the same time as the certificate of reinstatement and annual statement(s). Forms 424 and 406 are available at: http://www.sos.state.tx.us/corp/forms_boc.shtml

Upon completing the reinstatement process of submitting all required forms, paying all applicable filing fees, and meeting all filing requirements, the status of the professional association will be changed to in existence.

- **Execution:** The reinstatement must be signed by an officer of the professional association. The reinstatement need not be notarized; however, before signing, please read the statements on this form carefully. The designation or appointment of a person as the registered agent by a managerial official is an affirmation by that official that the person named in the instrument has consented to serve as registered agent. (BOC § 5.2011)

A person commits an offense under section 4.008 of the BOC if the person signs or directs the filing of a filing instrument the person knows is materially false with the intent that the instrument be delivered to the Secretary of State for filing. The offense is a Class A misdemeanor unless the person's intent is to harm or defraud another, in which case the offense is a state jail felony.

- **Filing Fees:** The filing fee for the reinstatement (Form 814) is **(\$75)** and for each delinquent annual statement (Form 803) that must be submitted with the reinstatement is **(\$35)**. The filing fee for an amendment (Form 424 or 406) if required as a condition of reinstatement is **(\$150)**.
- **Payment Instructions:** Accepted methods of payment are: (1) a check or money order payable to the **Secretary of State**; (2) a valid American Express, Discover, MasterCard, or Visa credit card; (3) a funded LegalEase account; or (4) a prefunded Secretary of State client account. Checks and money orders must be payable through a U.S. bank or financial institution; credit card transactions are subject to a statutorily authorized convenience fee of 2.7% of the total fees incurred, if applicable. Use Form 815 at: http://www.sos.state.tx.us/corp/forms_reports.shtml to pay by credit card, LegalEase, or client account.
- **Delivery Instructions:** Submit the completed form(s) in duplicate, along with payment of the applicable filing fees, to the Secretary of State. Mail to: Secretary of State, Reports Unit, P.O. Box 12028, Austin, Texas 78711-2028; deliver to: James Earl Rudder Office Building, Reports Unit, 1019 Brazos, Austin, Texas 78701; or fax to: (512) 463-1423. On filing the document, the Secretary of State will return the appropriate evidence of filing to the submitter together with a file-stamped copy of the document, if a duplicate copy was provided as instructed.

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