

**ALABAMA DEPARTMENT OF REVENUE  
REVENUE PROCEDURE 2000-01**

**DATE:**       **March 21, 2000**

**SUBJECT:**   **Certificate of Good Standing**

**(1) Scope.** This revenue procedure is issued pursuant to Section 40-2A-5, Code of Alabama 1975, to provide guidance relative to the issuance by the Department of Revenue (“Department”) of Certificates of Good Standing as provided in Section 40-2A-10.

**(2) Definitions.** The following terms have the meanings ascribed to them for purposes of this revenue procedure:

**CERTIFICATE OF GOOD STANDING.** A document issued under the auspices of Section 40-2A-10, Code of Alabama 1975.

**(3) Applicability of Taxing Statutes.**

(a) Upon written request, the Commissioner or his or her delegate may make written disclosure as to the status of compliance of entities subject to the requirements contained in Chapter 14 prior to its repeal and Chapter 14A of this title, as applicable.

(b) A Certificate of Good Standing shall be issued to a requesting person with respect to a business entity if the entity has filed all state tax returns required under Chapter 14 prior to its repeal and Chapter 14A, as applicable, and paid the taxes due to the Department.

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George E. Mingledorff III  
Commissioner of Revenue