



## California Nonprofit Corporation Dissolution Requirements – What Form to File

What form(s) do I file to dissolve my California Nonprofit Corporation?

Form to Use	Requirements
<b>Nonprofit Short Form Dissolution Certificate -</b> <a href="#">Form DSF NP</a>  Form DSF NP can be filed by a California nonprofit public benefit, mutual benefit or religious corporation if <b>all</b> requirements are met.	<b>All</b> of the following statements about the California nonprofit corporation must be true in order to file Form DSF NP: <ul style="list-style-type: none"><li>a) Was registered in California <b>within the last 24 months</b>;</li><li>b) Has no debts or other liabilities, except as provided in Item c;</li><li>c) The tax liability will be satisfied on a taxes paid basis or the tax liability will be assumed;</li><li>d) All required California final tax returns have been or will be filed with the California Franchise Tax Board;</li><li>e) The nonprofit corporation was created in error;</li><li>f) No memberships have been issued, and if the nonprofit corporation has received payments for memberships, those payments have been returned to those making payments;</li><li>g) The nonprofit corporation is dissolved; and</li><li>h) The assets have been distributed or the nonprofit corporation acquired no known assets.</li></ul> <p>Note: If filing Form DSF NP, <b>you do not need to file</b> Form ELEC NP and Form DISS NP.</p> <p>(California Corporations Code sections <a href="#">6610.5</a>, <a href="#">8610.5</a> and <a href="#">9680.5</a>.)</p>
<b>Nonprofit Certificate of Election to Wind Up and Dissolve –</b> <a href="#">Form ELEC NP</a>	<ul style="list-style-type: none"><li>• If the California nonprofit corporation cannot answer yes to all of the items a) – h) above; <b>and</b></li><li>• If the vote to dissolve was made by <b>less than all</b> of the members, or if the nonprofit corporation has no members, by <b>less than all</b> of the directors.</li></ul> <p>Note: If the vote to dissolve was made by <b>all</b> of the members, or if the nonprofit corporation has no members, by <b>all</b> of the directors, and that fact is stated on Form DISS NP, Form ELEC NP <b>is not required</b>.</p> <p>(California Corporations Code sections <a href="#">6611</a>, <a href="#">8611</a>, <a href="#">9680</a> or <a href="#">12631</a>.)</p>
<b>Nonprofit Certificate of Dissolution –</b> <a href="#">Form DISS NP</a>	<ul style="list-style-type: none"><li>• If the California nonprofit corporation cannot answer yes to all of the items a) – h) above.</li></ul> <p>Note: If the vote to dissolve was made by <b>less than all</b> of the members, or if the nonprofit corporation has no members, by <b>less than all</b> of the directors, Form ELEC NP must be filed prior to or together with Form DISS NP.</p> <p>(California Corporations Code sections <a href="#">6615</a>, <a href="#">8615</a>, <a href="#">9680</a> and <a href="#">12635</a>.)</p>

The status of the California nonprofit corporation **must be active** on the records of the California Secretary of State in order to file dissolution documents. The status of the nonprofit corporation can be checked online on the Secretary of State's Business Search at [BusinessSearch.sos.ca.gov](http://BusinessSearch.sos.ca.gov).





Secretary of State  
Business Programs Division

Business Entities, P.O. Box 944260, Sacramento, CA 94244-2600

## Mail Submission Cover Sheet

### Instructions:

- Complete and include this form with your submission. **This information only will be used to communicate with you in writing about the submission.** This form will be treated as correspondence and will not be made part of the filed document.
- Make all **checks or money orders** payable to the Secretary of State.
- Do not include a \$15 counter fee when submitting documents by mail.
- Standard processing time for **submissions** to this office is approximately 5 business days from receipt. All **submissions** are reviewed in the date order of receipt. For updated processing time information, visit [www.sos.ca.gov/business/be/processing-times](http://www.sos.ca.gov/business/be/processing-times).

### Optional Copy and Certification Fees:

- If applicable, include optional copy and certification fees with your submission.
- For applicable copy and certification fee information, refer to the instructions of the specific form you are submitting.

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### Contact Person: (Please type or print legibly)

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_

Phone (optional): \_\_\_\_\_

### Entity Information: (Please type or print legibly)

Name: \_\_\_\_\_

Entity Number (if applicable): \_\_\_\_\_

Comments: \_\_\_\_\_

\_\_\_\_\_

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**Return Address:** For written communication from the Secretary of State related to this document, or if purchasing a copy of the filed document enter the name of a person or company and the mailing address.

Name: [ \_\_\_\_\_ ]

Company: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: [ \_\_\_\_\_ ]

Secretary of State Use Only	
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## Instructions for Completing the Nonprofit Certificate of Dissolution (Form DISS NP) (California Nonprofit Corporation ONLY)

To terminate (dissolve) a California nonprofit corporation, complete the Nonprofit Certificate of Dissolution (Form DISS NP). Before submitting the completed form, you should consult with a private attorney for advice about your specific business needs.

- Form DISS NP has been created for ease in filing, however, any format may be used, provided it meets statutory requirements.
- Upon filing Form DISS NP the nonprofit corporation will be terminated and the nonprofit corporation's powers, rights and privileges will cease in California.
- The status of the nonprofit corporation **must be active** on the records of the California Secretary of State in order to file dissolution documents. The status of the nonprofit corporation can be checked online on the Secretary of State's Business Search at [BusinessSearch.sos.ca.gov](http://BusinessSearch.sos.ca.gov).

### Additional Requirements:

- **Public benefit or religious corporations:** If the dissolving nonprofit corporation is a public benefit or religious corporation, the Nonprofit Certificate of Dissolution must be included with a **California Attorney General's letter** that either waives objections to the distribution of the nonprofit corporation's assets or confirms that the nonprofit corporation has no assets.  
**Note:** The dissolving public benefit or religious nonprofit corporation does not need the letter from the California Attorney General's office if the nonprofit corporation: (1) is a committee, as defined by California Government Code section [82013](#); (2) has filed any statement pursuant to the California Government Code, commencing with Section [84200](#); and (3) is exempt from the supervisory authority of the Attorney General pursuant to California Government Code sections [12581](#) and [12583](#). The nonprofit corporation must include a written statement by the corporation with the Nonprofit Certificate of Dissolution that confirms the corporation meets all three requirements listed in this paragraph.
- **Mutual benefit corporations:** If the dissolving corporation is a mutual benefit nonprofit corporation, and that corporation is holding assets in a charitable trust, the distribution of those assets must be approved by the California Attorney General or be made by decree of a superior court. (California Corporations Code section [8716](#).)
- For information about the required letter/approval, contact the Office of the Attorney General - Registrar of Charitable Trusts at (916) 210-6400 or go to [oag.ca.gov/charities](http://oag.ca.gov/charities). A written request for the required letter/approval can be mailed to the Registrar of Charitable Trusts, Office of the Attorney General, P.O. Box 903447, Sacramento, California 94203-4470.

### Fees:

- **Filing Fee:** There is **no fee** for filing this Nonprofit Certificate of Dissolution (Form DISS NP).
- **Faster Service Fee:**
  - Counter and guaranteed expedite services are available only for documents *submitted in person (drop off) to our Sacramento office*.
  - **Counter Drop Off:** A separate, non-refundable **\$15.00** counter drop off fee is required if you submit in person your completed document at our Sacramento office. The \$15.00 counter drop off fee provides priority service over documents submitted by mail. The special handling fee is not refundable whether the document is filed or rejected.
  - **Guaranteed Expedite Drop Off:** For more urgent submissions, documents can be processed within a guaranteed timeframe for a non-refundable fee instead of the counter drop off fee. For detailed information about this faster processing service through our Preclearance and Expedited Filing Services, go to [www.sos.ca.gov/business/be/service-options](http://www.sos.ca.gov/business/be/service-options).

**Copies:** To get a copy of the filed document, include payment for copy fees when the document is submitted. Copy fees are \$1.00 for the first page and \$.50 for each attachment page. For certified copies, there is an additional \$5.00 certification fee, per copy.

**Payment Type:** Check(s) or money orders should be made payable to the Secretary of State. **Do not send cash by mail.** If submitting the document in person in our Sacramento office, payment also may be made by credit card (Visa or Mastercard®).

**Processing Times:** For current processing times, go to [www.sos.ca.gov/business/be/processing-times](http://www.sos.ca.gov/business/be/processing-times).



If you are not completing this form online, please **type or legibly print** in black or blue ink. **Complete the Nonprofit Certificate of Dissolution (Form DISS NP) as follows:**

Item	Instruction	Tips
1.	Enter the name of the nonprofit corporation <b>exactly</b> as it appears on file with the California Secretary of State, including the entity ending (ex: "ABC Nonprofit Corporation" or "A.B.C. Nonprofit Corporation").	<ul style="list-style-type: none"> <li>• If the corporation is a <i>California stock corporation</i>, do not file this Form DISS NP; file a Certificate of Dissolution – Stock (<a href="#">Form DISS STK</a>).</li> <li>• If the corporation is a <i>registered foreign corporation</i> (formed outside of California), do not file this Form DISS NP; file a Certificate of Surrender (<a href="#">Form SURC</a>) to terminate the registration in California.</li> </ul>
2.	If known, enter the 7-digit corporate file number issued to the nonprofit corporation by the California Secretary of State at the time of registration.	<ul style="list-style-type: none"> <li>• The 7-digit file number is provided by the Secretary of State above the file stamp at the top of the nonprofit corporation's registration document filed with the California Secretary of State.</li> <li>• To ensure you have the correct file number and exact name of the nonprofit corporation, look to your registration document filed with the California Secretary of State and any name change amendments.</li> <li>• Secretary of State Records can be accessed online through our Business Search at <a href="https://businesssearch.sos.ca.gov">BusinessSearch.sos.ca.gov</a>. While searching the Business Search, be sure to identify your nonprofit corporation correctly, including the jurisdiction that matches your nonprofit corporation.</li> </ul>
3.	Check the box <b>only</b> if the vote to dissolve was made by the vote of <b>all</b> the members, or if there are no members, by <b>all</b> the directors.	<ul style="list-style-type: none"> <li>• If the dissolution was made by the vote of <b>all</b> the members, or if there are no members, by <b>all</b> the directors of the California nonprofit corporation, check the box. The Nonprofit Certificate of Election (Form ELEC NP) is not required.</li> <li>• <b>If the box is not checked</b>, a Nonprofit Certificate of Election to Wind Up and Dissolve (<a href="#">Form ELEC NP</a>) must be filed prior to or together with this Nonprofit Certificate of Dissolution (Form DISS NP).</li> </ul>
4.	<ul style="list-style-type: none"> <li>• You must check the box next to the applicable statement. <b>Only one box may be checked.</b></li> <li>• If the second box is checked, specify in an <b>attachment</b> to this certificate the name and address of the assumer <b>and</b> the provisions made for the assumed or guaranteed payment.</li> </ul>	<ul style="list-style-type: none"> <li>• If the second box is checked, you must include in an attachment the name, address and descriptions of the provisions made with the assumer, guarantor or depositary institution.</li> <li>• The assumer or guarantor must be a corporation, person or governmental agency.</li> <li>• See filing tips in Item 6 below for details on using an attachment.</li> </ul>
5.	These statements are required by statute and must not be altered.	To ensure all tax requirements are satisfied, see the <a href="#">Final Tax Returns</a> section below.



6.	Form DISS NP <b>must</b> be dated, signed and verified by a majority of the directors in office or by the sole director, if there is only one.	<ul style="list-style-type: none"> <li>• Verification requires a statement under penalty of perjury under the laws of the State of California that the matters set forth in the certificate are true and correct of the signor's own knowledge. (Section <a href="#">5076</a>.)</li> <li>• To complete the verification, the date must be the date the document is signed by <b>each</b> director.</li> <li>• If you need more space for additional signatures: <ul style="list-style-type: none"> <li>– The dated signature(s) <b>with verification</b> must be placed on only one side of a standard letter-sized piece of paper (8 1/2" x 11") clearly marked as an attachment to the Nonprofit Certificate of Dissolution (Form DISS NP) and attach the extra page(s) to the completed Nonprofit Certificate of Dissolution (Form DISS NP).</li> <li>– The following verification must be included with additional signatures and date(s) on an attachment: I declare under penalty of perjury under the laws of the State of California that the matters set forth in the certificate are true and correct of my own knowledge.</li> <li>– All attachments are part of this document.</li> </ul> </li> <li>• Multiple Form DISS NPs with <b>different signatures</b> will be returned without being filed – use only one form.</li> <li>• Do not use a computer generated signature.</li> </ul>
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**Public Benefit or Religious Corporations:** If the dissolving nonprofit corporation is a public benefit or religious corporation, the Nonprofit Certificate of Dissolution **must** be included with a **California Attorney General's letter** that either waives objections to the distribution of the nonprofit corporation's assets or confirms that the nonprofit corporation has no assets. See the [Additional Requirements](#) section above for more information.

**Mail Submission Cover Sheet (Optional):** To make it easier to receive communication related to **this document**, including a purchased copy of the filed document, if any, complete the Mail Submission Cover Sheet. For the Return Address: Enter the name of a designated person and/or company and the corresponding mailing address. Please note the Mail Submission Cover Sheet will be treated as correspondence and will not be made part of the filed document.

**Where to File:** Completed forms along with the applicable fees, if any can be mailed to Secretary of State, Business Entities Filings Unit, P.O. Box 944260, Sacramento, CA 94244-2600 or delivered in person (drop off) to the Sacramento office, 1500 11th Street, 3rd Floor, Sacramento, CA 95814. This form is filed only in the Sacramento office.

**Return Receipt Request:** It is recommended for proof of submittal that if the Nonprofit Certificate of Dissolution (Form DISS NP) is mailed to the California Secretary of State, it be sent by Certified Mail with Return Receipt Requested.

**Legal Authority:** General statutory filing provisions are found in California Corporations Code section [6615](#), [8615](#), [9680](#) and [12635](#). All statutory references are to the California Corporations Code unless otherwise noted.

**Final Tax Returns:** See California Franchise Tax Board's (FTB) Publication 1038 – Guide to Dissolve, Surrender, or Cancel a California [or Foreign] Business Entity – <https://www.ftb.ca.gov/forms/misc/1038.html>.

- All final returns required under the California Revenue and Taxation Code must be filed timely (Form 100/100S) with the FTB and the \$800 minimum franchise tax for the tax year of the final return must be paid. If final returns are not filed, the nonprofit corporation will remain FTB active and continue to be subject to the \$800 minimum franchise tax for each taxable year.
- For information regarding FTB forms and publications go to <https://www.ftb.ca.gov> or contact the FTB at (800) 852-5711 (from within the U.S.) or (916) 845-6500 (from outside the U.S.).



Secretary of State

DISS NP

## Nonprofit Certificate of Dissolution

(California Nonprofit Corporation ONLY)

**IMPORTANT — Read Instructions before completing this form.**

There is **No Fee** for filing a Nonprofit Certificate of Dissolution

**Copy Fees** – First page \$1.00; each attachment page \$0.50;

Certification Fee - \$5.00 plus copy fees

**Attorney General Letter:** All nonprofit **public benefit** and **religious** nonprofit corporations are required to get a letter from the California Attorney General's office waiving objections to the nonprofit corporation's distribution of assets, or confirming the nonprofit corporation has no assets. If your corporation is a public benefit or religious corporation, you **must** attach that letter to this Nonprofit Certificate of Dissolution ([see instructions](#)).

This Space For Office Use Only

**1. Corporate Name** (Enter the exact name of the nonprofit corporation as it is recorded with the California Secretary of State.)

**2. 7-Digit Secretary of State File Number**

### 3. Election

- ☐ The dissolution was made by a vote of **ALL** of the members, or if there are no members, by a vote of **ALL** of the directors of the California nonprofit corporation.

**Note:** If the above box is **not** checked, a **Nonprofit Certificate of Election to Wind Up and Dissolve** (Form ELEC NP) must be filed prior to or together with this Nonprofit Certificate of Dissolution. (California Corporations Code sections 6611, 8611, 9680 and 12631.)

### 4. Debts and Liabilities

(Check the applicable statement. Only **one box** may be checked. If second box is checked, you must include the required information in an attachment.)

- ☐ The known debts and liabilities have been actually paid or paid as far as its assets permitted.
- ☐ The known debts and liabilities have been adequately provided for in full or as far as its assets permitted by their assumption. Included in the **attachment** to this certificate, incorporated herein by this reference, is a description of the provisions made and the name and address of the person, corporation or government agency that has assumed or guaranteed the payment, or the depository institution with which deposit has been made.
- ☐ The nonprofit corporation never incurred any known debts or liabilities.

### 5. Required Statements (Do not alter the Required Statements – **ALL** must be true to file Form DISS NP.)

- The nonprofit corporation has been completely wound up and is dissolved.
- All final returns required under the California Revenue and Taxation Code have been or will be filed with the California Franchise Tax Board.
- For Mutual Benefit or General Cooperative Corporations ONLY: The known assets have been distributed to the persons entitled thereto or the nonprofit corporation acquired no known assets.

### 6. Read, Verify, Date and Sign Below ([See Instructions](#) for signature requirements. Do not use a computer generated signature.)

The undersigned is the sole director or a majority of the directors now in office. I declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of my own knowledge.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Type or Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Type or Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

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Type or Print Name

