

**PROCEDURES AND FORMS FOR A
VOLUNTARY DISSOLUTION
PURSUANT TO ARTICLE 10 OF THE NOT-FOR-PROFIT CORPORATION LAW
OF A NOT-FOR-PROFIT CORPORATION WITH ASSETS**

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This booklet has been prepared by New York State Attorney General Andrew M. Cuomo to assist New York Type B, C and D not-for-profit corporations with assets that are planning a voluntary dissolution pursuant to Article 10 of the Not-for-Profit Corporation Law (the “N-PCL”).

The procedures discussed and the forms included in this booklet are not intended to serve as a substitute for informed advice from a lawyer, but are designed to help not-for-profit corporations that are seeking to dissolve and the lawyers who represent them.

This booklet and other information of interest to not-for-profit corporations, including a booklet concerning procedures for simplified dissolutions authorized by the N-PCL, may be found on the Attorney General’s Internet site:

<http://www.oag.state.ny.us/bureaus/charities/about.html>

INTRODUCTION

This booklet is designed to provide guidance to Type B, C and D (see N-PCL § 201(b)) New York not-for-profit corporations that are planning to dissolve and have (1) assets other than a reserve fund of no more than \$25,000 to be used to pay the costs of winding up the organization's affairs such as attorneys' and accountants' fees and/or (2) liabilities in excess of \$10,000.¹ The dissolution of such New York not-for-profit corporations requires the preparation of the following separate submissions:

Submission I consists of a Verified Petition to the Supreme Court, on notice to the Attorney General,² for an Order Approving the Plan of Dissolution and Distribution of Assets with a Plan of Dissolution and Distribution of Assets (the "Plan") attached and a proposed Order to approve the Plan.

Submission II consists of a Verified Petition to the Attorney General for Approval of the Certificate of Dissolution with a proposed Certificate of Dissolution attached.

Dissolving corporations that are required to be registered with the Attorney General's Charities Bureau pursuant to Article 8 of the Estates, Powers and Trusts Law and/or Article 7-A of the Executive Law must comply with the applicable registration and reporting requirements prior to dissolution. All other dissolving corporations must submit financial reports to the Charities Bureau. See Appendix F, Registration Requirements and Final Reports, for a summary of the registration requirements and a description of the financial reports that must be filed with the Attorney General's Charities Bureau.

Please Note: Effective April 9, 2006, a dissolving New York not-for-profit corporation is no longer permitted to wind up its activities and continue to satisfy liabilities and distribute assets after its Certificate of Dissolution has been approved by the Attorney General and filed with the New York State Department of State. The N-PCL now requires dissolving corporations to distribute their assets and wind up their business within two hundred seventy days from the date the Order Approving the Plan of Dissolution and Distribution of Assets is signed by a judge. See N-PCL § 1002-a(a). These new requirements apply to any corporation seeking approval of its Plan and/or its Certificate of Dissolution after April 9, 2006.

¹**Please Note:** An organization that has (1) no assets other than a reserve fund of no more than \$25,000 to be used to pay the costs of winding up the organization's affairs such as attorneys' and accountants' fees and (2) liabilities that do not exceed \$10,000 should follow the procedures set forth in the Attorney General's booklet "Procedures and Forms for a Simplified Non-Judicial Dissolution Pursuant to Article 10 of the Not-for-Profit Corporation Law."

² The proposed petition and order should be sent to the Attorney General prior to submission to the Court.

SUMMARY OF PROCEDURES FOR AN ASSETS DISSOLUTION

Following are the procedures to be followed by dissolving organizations:

Preparation and Filing of Submission I

Step 1. The Board of Directors adopts a Plan.³ See N-PCL § 1001(a). A quorum must be present and a majority of the directors present must vote for dissolution. See N-PCL §§ 707, 708(d) and 709. Alternatively, the Board may adopt the Plan by unanimous written consent if not prohibited by the Certificate of Incorporation or by-laws. See N-PCL § 708(b).

Step 2. If the corporation has members entitled to vote (*i.e.* members who elect the Board of Directors), after the Board of Directors has adopted the plan, the membership must vote to approve the Plan. See N-PCL § 1002. A vote of two-thirds of the members at a meeting with a quorum present, or unanimous written consent,⁴ is required for approval. See N-PCL §§ 1002(a), 613(c) and 614.

Step 3. If the organization has no voting members, the Plan is deemed authorized upon adoption by the Board. See N-PCL § 1002(b).

Step 4. If approval of any governmental body (*e.g.* the New York State Education Department) or officer was required for the formation of the corporation, approval of the dissolution by such governmental agency or officer is obtained by the corporation. See N-PCL §§ 404 (b) - (u) and 1002(c).

Step 5. If the corporation holds property for any Type B purposes (see N-PCL § 201(b)) to be distributed to another charitable organization, the corporation must secure from each such organization its governing instrument, with all amendments; its financial reports for the last three years; a copy of the Internal Revenue Service letter of determination that the organization is exempt from taxation; and an affidavit from a director and officer of the corporation stating its purposes and that it is exempt from taxation. See N-PCL § 1001(d)(3).

Step 6. If any of the assets of the corporation will be distributed to another organization for a particular purpose, other than those described in Step 5 above, the corporation must secure a written agreement, which may be in the form of a letter, from the recipient confirming that the assets will be used for such purpose.

Step 7. A Verified Petition to the Supreme Court for approval of the Plan is prepared. See N-PCL § 1002(d).⁵ The documents described in Steps 4, 5 and 6 are attached to the Petition for Approval of the Plan, and the Petition is verified. The Plan, with exhibits, is attached to the Petition, which is placed in a legal back. See N-PCL § 1002(d) and Checklist, page 5.

³ See sample Plan, Appendix A.

⁴ A copy of any unanimous written consent must be attached to the Plan.

⁵ See sample Verified Petition for Order Approving Plan of Dissolution and Distribution of Assets, Appendix A.

Step 8. An Order Approving the Plan of Dissolution and Distribution of Assets is prepared and placed in a legal back. See N-PCL § 1002(d).⁶

Step 9. A **copy** of the Verified Petition with the attached Plan and the **original**, proposed Order Approving the Plan of Dissolution and Distribution of Assets are submitted for review and endorsement to the office of the Attorney General designated to handle dissolutions in the county where the dissolving corporation will file its Verified Petition (see Appendix G for the addresses and telephone numbers of the Attorney General’s offices and the counties they serve).

Step 10. The Attorney General reviews and, if acceptable, endorses the **original**, proposed Order Approving the Plan of Dissolution and Distribution of Assets and returns the endorsed Order to the corporation (or the corporation’s attorney if the papers were submitted by the attorney).

Step 11. The **original** Verified Petition with the attached Plan and the **original**, proposed Order Approving the Plan of Dissolution and Distribution of Assets with the Attorney General’s endorsement are submitted to the Court for approval. (Prior to submitting the papers to the Court, counsel should contact the Court to determine whether (1) a Request for Judicial Intervention, commonly referred to as an RJI, is required and (2) if copies of the Petition and Order must be filed with the County Clerk.)

Step 12. The proposed Order, if acceptable, is signed by the Court.

Step 13. A copy of the signed Order Approving the Plan of Dissolution and Distribution of Assets is submitted to the Attorney General by the dissolving corporation or its counsel.

⁶ See sample Order Approving Plan of Dissolution and Distribution of Assets, Appendix C.

**CHECKLIST OF DOCUMENTS
NECESSARY FOR SUBMISSION I**

Following is a list of the forms and documents necessary for Submission I for an asset dissolution:

___ Plan;

___ Attachments to Plan:

- If Plan was approved by unanimous written consent, a copy of the consent with all signatures;
- Copies of any required governmental approvals or consents;
- Copies of recipient organizations' Certificates of Incorporation and all amendments, and all required financial reports and statements;

___ Verified Petition for Approval of Plan of Dissolution and Distribution of Assets;

___ Attachments to Verified Petition for Approval of Plan:

- Copies of the dissolving corporation's Certificate of Incorporation and all amendments;
- Plan with attachments (described above);

___ Order Approving Plan of Dissolution and Distribution of Assets;

___ Attachments to the Order Approving Plan of Dissolution and Distribution of Assets:

- Endorsement by the Attorney General (added to the original, proposed order after its submission to the Attorney General).

Preparation and Filing of Submission II

Step 1. Within two hundred seventy (270) days after the date on which the Order Approving Plan of Dissolution and Distribution of Assets is signed by the Court, the corporation carries out the Plan, pays its liabilities, distributes its assets and winds up its business in accordance with the Plan. See N-PCL § 1002-a(a), (b) and (c).

Please Note: Pursuant to N-PCL § 1002-a(d), if an unknown creditor or member who is owed assets cannot be found within six months from the date assets of the corporation are required to be distributed - *i.e.* 270 days after the Court has signed the Order Approving the Plan of Dissolution and Distribution of Assets - any assets which would have been distributed to any such creditor or member must be paid to the State Comptroller pursuant to the Abandoned Property Law.

Step 2. The corporation confirms, to the office of the Attorney General designated to handle dissolutions in the county where the dissolving corporation filed its Verified Petition to the Supreme Court (“Submission I”), that it has carried out the Plan. See N-PCL § 1002-a(a).

Step 3. After a full distribution has been accomplished, a final financial report is prepared showing a zero balance of the corporation’s assets and liabilities.

Step 4. A Certificate of Dissolution is prepared.⁷ See N-PCL § 1003(a).

Step 5. A Verified Petition to the Attorney General for Approval of the Certificate of Dissolution is Prepared.⁸ See N-PCL § 1003(c).

Step 6. The Verified Petition for Approval of the Certificate of Dissolution with all attachments, the **original** and a copy of the Certificate of Dissolution and the corporation’s final financial report are submitted to the office of the Attorney General designated to handle dissolutions in the county where the dissolving corporation filed its Verified Petition under “Submission I” (see Appendix G for the addresses and telephone numbers of the Attorney General’s offices and the counties they serve).

Step 7. If it is acceptable, the Attorney General endorses the **original** Certificate of Dissolution and returns it to the corporation (or the corporation’s attorney if the papers were submitted by the attorney).

Step 8. The **original** Certificate of Dissolution, endorsed by the Attorney General, and all required approvals and attachments (including a copy of the Order Approving the Plan of Dissolution and Distribution of Assets) are submitted to the New York State Department of Taxation and Finance with Form CT-247 and a check in the amount of \$30 made payable to the **New York State Department of State.**⁹

⁷ See sample Certificate of Dissolution, Appendix D.

⁸ See Appendix E, sample Verified Petition for Approval of the Certificate of Dissolution.

⁹ Check N-PCL § 104-A(l) to determine whether the filing fee has changed since this booklet was drafted.

Form CT-247, if not previously filed,¹⁰ and other information may be obtained from the Internet site of the New York State Department of Taxation and Finance at <http://www.tax.state.ny.us/> or may be requested by phone [1-800-327-9688], fax [1-518-435-2997] or mail to:

NYS Department of Taxation and Finance
Corporation Tax Dissolution Unit - Building 8 - Room 958
W. A. Harriman Campus
Albany, NY 12227

Step 9. The New York State Department of Taxation and Finance reviews and, if acceptable, consents to the filing of the Certificate of Dissolution and files the Certificate of Dissolution, with the \$30 filing fee, with the Department of State.

Step 10. The Department of State sends the corporation, or its counsel, a receipt stating that the corporation's Certificate of Dissolution has been filed.

Step 11. The corporation sends a copy of the Department of State's notification to the Attorney General.

Step 12. If the corporation was required to register with the Attorney General's Charities Bureau, the registration file is closed by the Attorney General.

Step 13. The corporation files with the Internal Revenue Service a copy of its final report and copies of the Certificate of Dissolution and the Department of State's notification.

¹⁰ As an alternative, a request may be made to the Department of Taxation and Finance to return its consent which the corporation, or its counsel, then files with the Department of State.

**CHECKLIST OF DOCUMENTS
NECESSARY FOR SUBMISSION II**

Following is a list of the forms and documents necessary for a Submission II:

___ Original Certificate of Dissolution;

___ Attachments to Original Certificate of Dissolution:

- Original or certified copies of any required governmental approvals;
- Endorsement of the Attorney General (on the original Certificate of Dissolution);
- Copy of the court Order approving the Plan of Dissolution and Distribution of Assets;
- Legal back for Secretary of State

___ Verified Petition to the Attorney General for Approval of the Certificate of Dissolution;

___ Attachments to the Verified Petition:

- Copy of Plan with attachments (see Submission I);
- Copies of all required governmental consents and approvals;
- Final financial report, with required attachments, showing a zero balance.

___ Copy of the Court Order granted in connection with Submission I

Note: The original Certificate of Dissolution, with the original endorsement of the Attorney General and all original governmental approvals and consents must be placed in a legal back and submitted, with a \$30 filing fee payable to the New York State Department of State, to the New York State Department of Taxation and Finance which will add its consent and file those documents with the Department of State.

APPENDIX A

SAMPLE PLAN OF DISSOLUTION AND DISTRIBUTION OF ASSETS

Plan of Dissolution and Distribution of Assets

of

(Name of Corporation)

The Board of Directors of (Name of Corporation), at a special meeting duly convened on the ____ day of ____, 20____, pursuant to notice given in accordance with the applicable law, a quorum being present at all times (**or** by unanimous written consent unless restricted by the certificate of incorporation or by-laws, pursuant to N-PCL § 708(b)), having considered the advisability of voluntarily dissolving the corporation, and it being the (majority or unanimous) opinion of the Board that dissolution is advisable and in the best interests of the corporation, and the Board having adopted, by (state nature of vote - *e.g.* unanimous, majority) vote, a plan for a voluntary dissolution of the corporation, does hereby (resolve **or** recommend to the members for authorization, if the corporation has voting members) that the corporation be dissolved in accordance with the following plan:

1. A. There being no members of the corporation, no vote of membership is required to approve this dissolution, and action of the Board of Directors is sufficient.

or

B. Upon resolution of the Board of Directors adopting this plan of dissolution, the board shall submit the plan to a vote of the members for approval. [A two-thirds vote at least equal to a quorum (see N-PCL §§ 1002(a) and 613(c)) or an action by unanimous written consent of the members (see N-PCL § 614) is required for approval.]

2. A. No approval of the dissolution of the corporation is required by any government agency or officer.

or

B. Approval of the dissolution of the corporation is required to be obtained from the following government agencies and officers, whose approvals are attached (see N-PCL §§ 404(b)-(u) and 1002(c)):

- a. (Name of Agency or Officer)
- b. (Name of Agency or Officer)
- c. (Name of Agency or Officer) , etc.

3. The corporation has assets. Such assets (are **or** are not) legally required to be used for any particular purpose. Describe the assets and their fair market values.

4. The assets owned by the corporation subject to any unpaid liabilities¹¹ of the Corporation shall be distributed to the following organization(s) with substantially similar purposes, which qualify as an exempt organization(s) pursuant to Section 501(c)(3) of the Internal Revenue Code of 1954, as amended, in the following proportions or amounts:

Note: If the corporation holds property for any Type B purposes (see N-PCL § 201(b)), the assets of the corporation must be distributed to a charitable organization or organizations, exempt from taxation pursuant to federal and state laws, and engaged in activities substantially similar to those of the dissolved corporation as required by law or for a specific purpose as required by any gift instrument. The Plan must include a statement that the assets shall be distributed for the purposes required by law or for a specific purpose as required by any gift instrument.

The Plan must identify each recipient organization and the governing instrument and amendments of each proposed recipient organizations must be attached to the Petition with the financial reports of each recipient organization for the last three years, the Internal Revenue Service letter of determination that the organization is exempt from taxation, and a sworn affidavit from a director and officer of each recipient organization stating the purposes of the organization and that it is currently exempt from federal income taxation. See N-PCL § 1001(c)(3).

If any of the assets of the corporation will be distributed for a particular purpose pursuant to a gift instrument, the Plan must identify the terms of the gift and the instrument should be attached along with a written agreement from the recipient confirming that the assets will be used for such purpose. See N-PCL § 1001(c)(4).

5. A. The corporation has no liabilities.

or

B. The corporation has liabilities of \$ _____ and a description of those liabilities is as follows:

Note: The total amount of debts and other liabilities incurred or estimated by the corporation must be described, including the total amount of any accounting and legal fees, incurred or estimated, related to the dissolution procedure. Actual payments of such amounts shall not exceed any estimates, and all final distributions must be reflected in the corporation's final financial report.

6. Within two hundred seventy days after the date that an Order Approving Plan of Dissolution and Distribution of Assets is signed by the Court, the corporation shall carry out this Plan.

Certification

I, (Name of Officer), Secretary of the (Name of Corporation) hereby certify under penalties of perjury that a special meeting of the Board of Directors of the Corporation was duly held at (state time) on (state date) at (address) and the within Plan of Dissolution was duly submitted and

¹¹ Restricted assets shall not be subject to the general liabilities of the corporation.

passed by a (majority or unanimous) vote of the Directors and, if the corporation has members, that, at a meeting of the members held on (date, time and place of meeting) the Plan of Dissolution and Distribution of Assets was approved by (state nature of vote).

(Signature)
(Name of Officer & Title)
Dated the ___ day of
_____, 20__.

APPENDIX B

**SAMPLE VERIFIED PETITION FOR ORDER APPROVING
PLAN OF DISSOLUTION AND DISTRIBUTION OF ASSETS**

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF _____

-----X
In the Matter of the Application of :
(Name of Corporation) VERIFIED PETITION
For Approval of Plan of Dissolution and :
Distribution of Assets pursuant to : Index No.
Section 1002 of the Not-for-Profit :
Corporation Law. :
-----X

TO: THE SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF _____

Petitioner, (Name of Corporation) by (Name and Title of Officer) of the corporation for its
Verified Petition herein respectfully alleges:

1. (Name of Corporation), whose principal address is (Address of the Corporation in
County of Incorporation), was incorporated pursuant to New York's Not-for-Profit
Corporation Law on (Date of Incorporation). A copy of the Certificate of Incorporation and
any amendments are attached.

2. The names, addresses and titles of the corporation's officers and directors are as follows:

Name	Title	Address
------	-------	---------

3. The purposes for which the corporation was organized are as follows:

Description of the purposes of the corporation

4. The corporation is a Type (B, C or D) corporation.

5. The assets of the corporation and their fair market values are as follows:

Description of the corporation's assets and their fair market values.

6. A. The corporation has no liabilities.

or

B. The corporation's liabilities are as follows:

A description, with reasonable certainty, of corporation's debts and liabilities.¹²

7. A statement as to whether any gifts, property or other assets are held for a restricted use.¹³

8. A statement that dissolution is contemplated and assets are to be distributed in accordance with the Plan of Dissolution.

9. A concise statement of the reason for distribution of assets in accordance with Plan and that the organization(s) proposed to receive the assets of the corporation is a charitable organization(s) engaged in activities substantially similar to the corporation's activities and is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.

A statement that, for each organization proposed in the Plan of Dissolution and Distribution of Assets to receive the corporation's assets, the following documents are attached as an exhibit:

- the governing instrument, with all amendments;
- financial reports for the last three years;
- the Internal Revenue Service letter of tax exemption determination; and
- an affidavit from a director or officer thereof stating the purposes of the organization and that it is currently exempt from taxation.

10. A statement that a meeting of the Board of Directors of the corporation was held pursuant to duly given notice on (state date and time) at which a resolution was duly passed (state nature of vote) or a unanimous written consent was signed on (date of signature) by all of the directors of the corporation adopting a Plan of Dissolution and Distribution of Assets and authorizing the filing of a Certificate of Dissolution in accordance with Section 1003 of the Not-for-Profit Corporation Law. (A copy of the Plan, certified by the Secretary or other duly authorized officer or unanimous written consent of the directors shall be attached as an Exhibit).

11. A. If the corporation has members, a statement that the Plan of Dissolution and Distribution of Assets adopted by the Board of Directors was submitted to a vote of the members as required by N-PCL § 1002(a).

The Petition should further include a statement that the Plan of Dissolution and Distribution of

¹² All liabilities, including accounting and legal fees owed, must be described here. In addition to past liabilities, estimated accounting and legal fees for the entire dissolution process must be described. Actual payments of such amounts shall not exceed any estimates set out here or in the Plan, and all final distributions must be reflected in the corporation's final financial report.

¹³ Such restricted assets shall not be subject to the general liabilities of the corporation.

Assets was approved by the members by a two-thirds vote at a meeting of the members held on (state date, time and place). (A certified copy of the resolution of the approval of the Plan by the members and certified by the Secretary or other duly authorized officer, must be attached as an Exhibit).

or

B. If there are no members, a statement to that effect must be included in the Petition.

12. A statement as to whether or not approval(s) of any government agency or officer is required and, if so, certified copies of any required approval(s) must be attached to the Petition.

13. A statement that no previous application for approval of the Plan of Dissolution and Distribution of Assets of the corporation has been made.

WHEREFORE, petitioner requests that the Court grant an Order Approving the Plan of Dissolution and Distribution of Assets of (Name of Corporation), a not-for-profit corporation, pursuant to the Not-for-Profit Corporation Law Section 1002.

IN WITNESS WHEREFORE, the corporation has caused this Petition to be executed this ___ day of ____, 20__ by

Signature
(Name of Officer and Title)

Verification

STATE OF NEW YORK)
 :SS.:
COUNTY OF _____)

(Name), being duly sworn, deposes and says:

I am the _____ (Title) of _____ (Name of Corporation), the corporation named in the above Petition and make this verification at the direction of its Board of Directors. I have read the foregoing Petition and know the contents thereof to be true of my own knowledge, except those matters that are stated on information and belief and as to those matters I believe them to be true.

(Signature)

Sworn to before me this
____ day of _____, 20__.

Notary Public

APPENDIX C

**SAMPLE ORDER APPROVING PLAN OF DISSOLUTION AND
DISTRIBUTION OF ASSETS**

At the Supreme Court of the State of New
York, held in and for the County of , on
the _____ day of _____, 20__.

P R E S E N T :

HON.

Justice.

-----X

In the Matter of the Application of

(Name of Corporation) for an

ORDER APPROVING PLAN OF
DISSOLUTION AND DISTRIBUTION
OF ASSETS pursuant to Section 1002 of
the Not-for-Profit Corporation Law
-----X

ORDER APPROVING PLAN OF
DISSOLUTION AND DISTRIBUTION
OF ASSETS

Index No.:

Upon reading and filing the Petition of (name of the dissolving corporation) for an Order approving of the Plan of Dissolution and Distribution of Assets, with the exhibits annexed, verified the __ day of _____, 20 __, and it appearing that the Attorney General of the State of New York has no objection to approval of said Plan, it is hereby

ORDERED that the Plan of Dissolution and Distribution of Assets certified by (name of certifying officer), the (title) of (name of the dissolving corporation) on the __ day of _____, 20 __, be and the same is hereby approved.

E N T E R¹⁴

Justice of the Supreme Court

¹⁴ Contact the clerk of the court to which the Petition will submitted to determine if the order will be “entered” and whether a Request for Judicial Intervention (“RJI”) is required.

APPENDIX D

SAMPLE CERTIFICATE OF DISSOLUTION

Certificate of Dissolution
of
(Name of Corporation)

Under Section 1003 of the Not-for-Profit Corporation Law

I, _____, the (Title) of (Name of Corporation) hereby certify (see N-PCL § 104(d) for authorized signatories):

1. The name of this corporation is _____ (if the name has been changed, include the name under which the corporation was formed).
2. The Certificate of Incorporation of (Name of Corporation) was filed with the New York State Department of State on the ____ day of ____, ____.¹⁵
3. The names and addresses of each of the officers and directors of the corporation and the title of each are as follows:

Names, Titles, Addresses

4. At the time of dissolution the corporation is a Type (B, C or D) New York not-for-profit corporation.
5. At the time of authorization of the corporation's Plan of Dissolution and Distribution of Assets pursuant to N-PCL § 1002, the corporation held assets (**or** no assets) legally required to be used for a particular purpose.

NOTE: This paragraph refers to restricted assets only.

6. A statement that the corporation elects to dissolve.
7. On _____, 20____, a Plan of Dissolution and Distribution of Assets was authorized by (state vote - *e.g.* two-thirds, unanimous) approval of the Board of Directors. (If also approved by members, state approval and vote of members pursuant to N-PCL § 613(c). If the corporation has no members)
8. On _____, 20____, the New York State Supreme Court, _____ County, issued an Order Approving the Plan of Dissolution and Distribution of Assets. A copy of the Order is

¹⁵ You may verify the name, date of filing and the county of incorporation on the Department of State's Internet site at <http://www.dos.state.ny.us/>.

annexed hereto, pursuant to N-PCL § 1003(a)(8).

9. A. No approval of the dissolution of the corporation is required by any government agency or officer.

(or)

B. Approval of the dissolution of the corporation is required to be obtained from the following government agencies and officers, whose approvals are attached (see N-PCL §§ 404(b)-(u), 1002(c) and 1003(b)(1)):

- a. (Name of Agency or Officer)
- b. (Name of Agency or Officer)
- c. (Name of Agency or Officer), etc.

10. The corporation has carried out the Plan of Dissolution and Distribution of Assets.

11. Prior to the filing of this Certificate of Dissolution with the Department of State, the endorsement of the Attorney General will be attached.

IN WITNESS WHEREOF, the undersigned has signed Certificate of Dissolution of
____ (Name of Corporation) this
____ day of _____, 20__ .

(Signature)
(Name of Officer & Title)

NOTE: The **original** Certificate of the Dissolution (with the Attorney General’s Endorsement) with the **original** (or certified copies) government approvals (if required) should be placed in a separate legal back for filing with the Department of State.

SAMPLE LEGAL BACK FOR CERTIFICATE OF DISSOLUTION

NOTE: The Department of State requires the Certificate of Dissolution to be placed in a separate legal back.

Certificate of Dissolution

of

(Name of Corporation)

Pursuant to § 1003 of the Not-for-Profit Corporation Law

Filed by:

(Name)

(Address)

APPENDIX E

**SAMPLE VERIFIED PETITION FOR APPROVAL OF
CERTIFICATE OF DISSOLUTION**

-----X
In the Matter of the Application of _____ :
(Name of Corporation) VERIFIED PETITION
For Approval of Certificate of _____ :
Dissolution pursuant to _____ :
Section 1003 of the Not-for-Profit _____ :
Corporation Law. _____X

TO: THE OFFICE OF THE ATTORNEY GENERAL OF THE STATE OF NEW YORK

(Street Address)

(City/Town), New York (Zip Code)
(See Appendix G for the appropriate office of the Attorney General)

Petitioner, (Name of Corporation) by (Name and Title of Officer) of the corporation for its
Verified Petition alleges:

1. (Name of Corporation), whose principal address is (Address of the Corporation in
County of Incorporation), was incorporated pursuant to New York's Not-for-Profit
Corporation Law on (Date of Incorporation). A copy of the Certificate of Incorporation is
attached.

2. The names, addresses and titles of the corporation's officers and directors are as follows:

Name	Title	Address
------	-------	---------

3. The purposes for which the corporation was organized are as follows:

Description of the purposes of the corporation

[If the Certificate of Incorporation includes specific requirements with regard to the distribution of
assets upon dissolution, include a description of such requirements.]

4. The corporation is a Type (B, C or D) corporation.

5. A statement that a meeting of the Board of Directors of the corporation was held
pursuant to duly given notice on (state date and time) at which a resolution was duly passed (state
nature of vote) or a unanimous written consent was signed on (date of signature) by all of the
directors of the corporation adopting a Plan of Dissolution for the Distribution of Assets and
authorizing the filing of a Certificate of Dissolution in accordance with Section 1003 of the Not-
for-Profit Corporation Law. (A copy of the Plan, executed by the Secretary or other duly
authorized officer or unanimous written consent of the directors shall be attached as an Exhibit).

6. A. If there are no members, a statement to that effect.

or

B. If the corporation has members, a statement that the members have consented to the dissolution. A copy of the certified resolution of the members consenting to the dissolution must be attached as an exhibit.

7. On _____, 20 ____, an order was issued by the new York State Supreme Court approving the corporation’s Plan of Dissolution and Distribution of Assets. A copy of the Order shall be attached.

8. A statement that the corporation has carried out the Plan of Dissolution and Distribution of Assets, along with a copy of the corporation’s final report showing zero assets.

9. A. A statement that no approval of the dissolution of the corporation is required by any government agency or officer.

(or)

B. Approval of the dissolution of the corporation is required to be obtained from the following government agencies and officers, and copies of such approvals are attached (see N-PCL §§ 404(b)-(u), 1002(c) and 1003(b)(1)):

- a. (Name of Agency or Officer)
- b. (Name of Agency or Officer)
- c. (Name of Agency or Officer) , etc.

WHEREFORE, petitioner requests that the Attorney General approve the Certificate of Dissolution of (Name of Corporation), a not-for-profit corporation, pursuant to the Not-for-Profit Corporation Law Section 1003.

IN WITNESS WHEREFORE, the corporation has caused this Petition to be executed this ___ day of ____, 20___ by

Signature
(Name of Officer and Title)

APPENDIX F

REGISTRATION REQUIREMENTS AND FINAL REPORTS

A not-for-profit corporation seeking to dissolve must be in compliance with the registration and reporting requirements of section 8-1.4 of the Estates, Powers and Trusts Law and/or Article 7-A of the Executive Law. The full text of both statutes as well as a summary of the registration and reporting requirements may be found on the Attorney General's Internet site at:

<http://www.oag.state.ny.us/bureaus/charities/about.html>

If the not-for-profit corporation is subject to the registration and reporting requirements of section 8-1.4 of the Estates, Powers and Trusts Law and/or Article 7-A of the Executive Law, but has failed to comply, it must register, file annual reports (*e.g.* a CHAR500 with federal Form 900 attached) for the last six years and pay all required filing fees.

If the not-for-profit corporation is subject to the registration and reporting requirements of section 8-1.4 of the Estates, Powers and Trusts Law and/or Article 7-A of the Executive Law, but has been exempt from filing annual financial reports, it must submit annual financial reports* for the last six years.* No filing fees are required to accompany such reports.

A not-for-profit corporation that is not subject to the registration and reporting requirements of section 8-1.4 of the Estates, Powers and Trusts Law and/or Article 7-A of the Executive Law must submit annual financial reports* for the last six years. No filing fees are required to accompany such reports.

* A sample financial report for such entities is provided on the following page.

Sample Financial Report for Dissolving Entities Not Otherwise Required to File Annual Reports

Note: This schedule is for informational purposes only and illustrates the type of information the Office of the Attorney General reviews regarding dissolving entities otherwise exempt from filing annual financial reports. Such entities may also submit financial reports maintained in the ordinary course of their operations that contain similar information.

Line # Year ended

/ /	/ /	/ /	/ /	/ /	/ /
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STATEMENT OF REVENUES & EXPENSES

1	Beginning cash balance						
2	Contributions received						
3	Investment income (interest, dividends)						
4	Rental income						
5	Realized gains/(losses) from sale of securities						
6	Net proceeds from sale of assets						
7	Other income (itemize)						
8	Total income (add lines 1-7)						
9	Salaries						
10	Legal fees						
11	Accounting fees						
12	Expenses of dissolution (other than lines 10 & 11)						
13	Occupancy/Rent						
14	Contributions paid (itemize)						
15	Other expenses: (itemize)						
16	Total expenses (add lines 9-14)						
17	Ending cash balance (Line 1 + Line 8 - Line 16)						

BALANCE SHEETS

18	Cash, savings, investments						
19	Other assets (itemize)						
20	Total assets (Line 18 + Line 19)						
21	Total liabilities (itemize)						
22	Net assets or fund balances (Line 20 - Line 21)						

APPENDIX G - ATTORNEY GENERAL'S OFFICES

ALBANY

New York State Attorney General
Charities Bureau - The Capitol
Albany, NY 12224-0341
518-473-5049
Counties: Albany, Columbia, Fulton, Greene, Hamilton,
Montgomery, Rensselaer, Saratoga, Schenectady, Schoharie,
Warren, Washington

BINGHAMTON

New York State Attorney General
Binghamton Regional Office
44 Hawley Street, 17th Floor
Binghamton, NY 13901-4433
607-721-8771
Counties: Broome, Chemung, Chenango, Delaware, Otsego,
Schuyler, Tioga, Tompkins

BUFFALO

New York State Attorney General
Buffalo Regional Office - Statler Towers
107 Delaware Avenue
Buffalo, NY 14202
716-853-8400
Counties: Allegheny, Cattaraugus, Chautauqua, Erie, Genesee,
Niagara, Orleans, Wyoming

NASSAU

New York State Attorney General
Nassau Regional Office
200 Old Country Road, Suite 460
Mineola, NY 11501-4241
516-248-3302
Counties: Nassau

NEW YORK CITY

New York State Attorney General
Charities Bureau
120 Broadway, 3rd Floor
New York, NY 10271-0332
212-416-8401
Counties: Bronx, Kings, New York, Queens, Richmond

PLATTSBURGH

New York State Attorney General
Plattsburgh Regional Office
43 Durkee Street - Suite 700
Plattsburgh, NY 12901-2958
518-562-3288
Counties: Clinton, Essex and Franklin

POUGHKEEPSIE

New York State Attorney General
Poughkeepsie Regional Office
235 Main Street, 3rd Floor
Poughkeepsie, NY 12601-3194
914-485-3900
Counties: Dutchess, Orange, Sullivan, Ulster

ROCHESTER

New York State Attorney General
Rochester Regional Office
144 Exchange Boulevard
Rochester, NY 14614-2176
585-546-7430
Counties: Livingston, Monroe, Ontario, Seneca, Steuben,
Wayne, Yates

SUFFOLK

New York State Attorney General
Suffolk Regional Office
300 Motor Parkway
Hauppauge, NY 11788-5127
631-231-2424
Counties: Suffolk

SYRACUSE

New York State Attorney General
Syracuse Regional Office
615 Erie Blvd. West, Suite 102
Syracuse, NY 13204
315-448-4800
Counties: Cayuga, Cortland, Madison, Onondaga, Oswego

UTICA

New York State Attorney General
Utica Regional Office
207 Genesee Street, Room 504
Utica, NY 13501-2812
315-793-2225
Counties: Herkimer, Oneida

WATERTOWN

New York State Attorney General
Watertown Regional Office
317 Washington Street
Watertown, NY 13601-3744
315-785-2444
Counties: Jefferson, Lewis, St. Lawrence

WESTCHESTER

New York State Attorney General
Westchester Regional Office
101 East Post Road
White Plains, NY 10601-3310
914-422-8755
Counties: Putnam, Rockland, Westchester

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