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INTRODUCTION

This booklet is designed to provide guidance to New York charitable not-for-profit corporations that have assets and are planning to dissolve. Organizations that do not have assets at the time of dissolution should consult “Voluntary Dissolution of Not-For-Profit Corporations with No Assets to Distribute,” which is available on the Attorney General’s website at http://www.charitiesnys.com.

The information in this booklet is not a substitute for legal advice from an attorney but has been drafted to provide guidance to 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 may be found on the Attorney General's Internet site: http://www.charitiesnys.com.

NOTE: The information in this booklet reflects the amendments to the Not-for-Profit Corporation Law that were enacted as part of the Nonprofit Revitalization Act of 2013.

This booklet includes instructions and sample forms for the preparation and filing of petitions to the Attorney General or the Court for approval of a Plan of Dissolution and Certificate of Dissolution. A petition to the Court, with all required attachments, must be submitted to the Supreme Court in the judicial district where the corporation has its principal office. A Petition to the Attorney General and the required attachments must be submitted to the office of the Attorney General designated to receive such documents. A list of the offices of the Attorney General and the counties they serve is in Appendix I.

PLEASE NOTE: Pursuant to the Nonprofit Revitalization Act of 2013 (the "Act"), a corporation that has assets at the time of its dissolution has the option of submitting a petition to either the Attorney General or the Court on notice to the Attorney General for approval of its Plan of Dissolution and Distribution of Assets (“Plan”). The Act also provides that at any time, including if the Attorney General does not approve a petition or the Attorney General concludes that court review of the petition is appropriate, the corporation may apply to the Supreme Court in the judicial district where the corporation's principal office is located for an order approving the Plan.

Dissolving corporations 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. See Appendix H, 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.
SUMMARY OF PROCEDURES FOR AN ASSET DISSOLUTION

Following are the procedures to be followed by dissolving organizations:

Preparation and Filing of Plan of Dissolution and Petition to Attorney General or Court

**Step 1.** The Board of Directors must approve a Plan of Dissolution (“Plan”). See Appendix A for a sample plan. A quorum must be present and at least a majority of the directors must be present and at least a majority of the directors present must vote for dissolution. Alternatively, the Board may adopt the Plan by unanimous written consent if such a vote is not prohibited by the certificate of incorporation or by-laws. However, if the number of directors is less than the number required for a quorum or there are fewer than three directors, the unanimous vote of all remaining directors is required to adopt the Plan. A copy of the resolution approving the Plan, certified by the corporation’s secretary or other authorized officer, or a copy of the unanimous written consent, must be attached as an exhibit to the Plan.

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<th>Quick Statutory Reference Guide</th>
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<tbody>
<tr>
<td><strong>Board of directors' adoption and authorization of Plan of Dissolution</strong></td>
</tr>
<tr>
<td><strong>Quorum and required vote for board approval of Plan</strong></td>
</tr>
<tr>
<td><strong>If the number of directors in office is less than the number of directors required for a quorum or there are fewer than three directors, the remaining directors' vote must be unanimous</strong></td>
</tr>
</tbody>
</table>

**Step 2.** If the corporation has members entitled to vote, after the Board of Directors has authorized the Plan, the Plan must be submitted to the membership for a vote to approve the Plan. A vote of at least two-thirds of the members with a quorum present at a meeting, or the unanimous written consent of the members, is required for approval. If the plan is approved by unanimous written consent, a copy of the written consent and the Plan must be attached to the Petition as an exhibit.

If the organization has no voting members, *i.e.*, members who elect the board of directors, the Plan is deemed authorized upon adoption by the board.

<table>
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<th>Quick Statutory Reference Guide</th>
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<tr>
<td><strong>Submission of Plan to members for approval</strong></td>
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<tr>
<td><strong>Quorum and required vote for membership approval</strong></td>
</tr>
<tr>
<td><strong>Authorization of plan if there are no members entitled to vote</strong></td>
</tr>
</tbody>
</table>

**Step 3.** If approval of any governmental body or officer was required for the formation of the
corporation, the corporation must secure written approval of the Plan from such governmental agency or officer.

**Quick Statutory Reference Guide**

| Government approvals of the Plan | N-PCL §§ 404(b) - (v) and 1002(c) |

**Step 4.** If the corporation holds property for any charitable purposes to be distributed to a charitable organization, the corporation must secure from each such organization (a) its governing instrument, with all amendments; (b) its most recent financial report; and (c) an affidavit from a director or officer of the corporation stating its purposes and that it is exempt from taxation.

**Note:** If the corporation holds property for any charitable purposes, 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. If the corporation holds assets for a specific purpose as required by any gift instrument, the same restriction must be maintained by the recipient entity. 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. The Petition must also include, as exhibits, the governing instrument of each proposed recipient organization and any amendments. The Petition must also have as an exhibit the most recent financial report of each recipient organization and a sworn affidavit from a director or officer of each recipient organization stating the purposes of the organization and that it is currently exempt from federal income taxation.

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 the particular purpose.

**Quick Statutory Reference Guide**

| Definitions of charitable and non-charitable corporations | N-PCL § 201 |
| Charitable corporate purposes | N-PCL § 201(b) |
| Distribution of assets for charitable purposes | N-PCL § 1001(d)(3). |

**Step 5.** If any of the assets of the corporation will be distributed to another organization for a particular purpose, other than those described in Step 4 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.

**Quick Statutory Reference Guide**

| Agreement concerning assets to be used for a legally required purpose other than a charitable purpose | N-PCL § 1001(d)(4) |
Step 6. Prepare a Verified Petition to the Attorney General or the Supreme Court (the "Petition") for approval of the Plan. The Petition must be verified under penalties for perjury and the Plan must have the following exhibits: (a) a copy of the dissolving corporation’s Certificate of Incorporation and all amendments, (b) the Plan and (c) the documents described in Steps 2, 3, 4 and 5 (unanimous written consent, any required governmental approvals, documents from recipient charitable organizations, and agreements from any recipients). If the Attorney General's approval is sought, the petitioner must prepare a form for the Attorney General's approval. See Appendix B for a sample Petition and Appendix D for a sample Attorney General Approval.

Please Note: At any time, including if the Attorney General does not approve a Petition or concludes that court review of the petition is appropriate, the corporation may apply directly to the Supreme Court in the judicial district where the corporation's principal office is located, on notice to the Attorney General, for an order approving the Petition.

If court approval is sought directly, the corporation must give ten days' notice to the Attorney General. However, the Attorney General's office has found it more efficient if applicants submit drafts of their papers to the Attorney General before submitting them to the court. That procedure allows applicants to resolve concerns of the Attorney General prior to the papers being submitted to the court and avoids, in most cases, the Attorney General's filing objections.

Quick Statutory Reference Guide

<table>
<thead>
<tr>
<th>Petition to the Attorney General</th>
<th>N-PCL §§ 1002(d)(1) and (2)</th>
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</thead>
<tbody>
<tr>
<td>Petition to the Supreme Court</td>
<td>N-PCL § 1002(d)(3)</td>
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</table>

Step 7A. Submission of the Petition to the Attorney General. Submit the Petition with all exhibits attached to the appropriate office of the Attorney General.

The Attorney General's office will review each Petition for approval of a Plan to confirm that all statutory requirements have been met and to identify any additional information needed. The Attorney General's office will advise the Petitioner if it needs any additional information.

After the Attorney General’s review is complete, if the Attorney General determines that all statutory requirements have been met and approval of the Plan is appropriate, the Attorney General will, in the case of application to the Attorney General, provide the petitioner's attorney with written confirmation in the form of an Attorney General Approval.

In certain cases, the Attorney General may decline to approve the Plan or determine that approval of the Plan by the Supreme Court is appropriate. Among the issues that the Attorney General's office deems may warrant court approval are the following:

- The Attorney General has received complaints or objections from members, creditors of the organization or other interested persons.
- The Attorney General has objections to the transaction which have not been resolved after discussion.
In such cases, the Attorney General will advise the Petitioner that it may submit an application to the court, on notice to the Attorney General.

**Step 7B Submission of the Petition to the Court.** Petitioner may submit the Petition, with all exhibits directly to the court.

The N-PCL provides that a petition to the court for an order approving a Plan should be submitted to the court on ten days notice to the Attorney General. *However*, the Attorney General's office has found that it is more efficient if applicants submit their draft papers for court approval to the Attorney General *before* submission to the court. That procedure allows applicants to resolve concerns raised by the Attorney General *prior* to submitting the papers to the court and, in most cases, avoids the Attorney General's Office objecting to the Plan.

The Attorney General's office reviews each Petition for approval of a Plan to confirm that all statutory requirements have been met and to identify any additional information needed. The Attorney General's office will advise the Petitioner of any additional material required. The Attorney General's office will also advise Petitioner if it objects to the Plan or if any individuals or entities should receive notice of the Petition. If the Attorney General objects to the plan, the petitioner may file the Petition with the court directly, and the Attorney General must be given notice of its filing as well as any other statutory and court-ordered notice.

*If the application for approval of the plan is made to the court on notice to the Attorney General and the Attorney General has no objection to the Plan, the petitioner's attorney will be provided with written confirmation by means of a “No Objection” endorsement. Such endorsement, typically stamped on the proposed order approving the Plan, will waive statutory service of the Petition since the papers have already been submitted to and reviewed by the Office of the Attorney General. The petition can then be submitted to the court and, if a hearing or other court proceeding is scheduled, the Petitioner must give notice of such proceeding to the Attorney General. In addition, a copy of the signed order must be submitted to the Attorney General.*

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<th><strong>Quick Statutory Reference Guide</strong></th>
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<tr>
<td>Application for Approval of the Attorney General</td>
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<tr>
<td>Application for Approval of the Supreme Court</td>
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CHECKLIST OF DOCUMENTS
FOR PETITION TO THE ATTORNEY GENERAL OR THE SUPREME COURT

The following forms and documents constitute an application for approval of the Plan:

___ Verified Petition to the Attorney General or the Court for Approval of Plan of Dissolution and Distribution of Assets (Step 6);

___ Attachments to Verified Petition (Step 6):
   
   o If applicable, copies of recipient organizations’ Certificates of Incorporation and all amendments, and all required financial reports (Steps 4 and 5);
   
   o A copy of the dissolving corporation’s Certificate of Incorporation and all amendments (Step 6);
   
   o Plan of Dissolution with attachments (Steps 1, 2, 3, 4 and 5).

___ Plan of Dissolution (Step 1);

___ Attachments to the Plan of Dissolution

   o A copy of the resolution approving the Plan, certified by the corporation's secretary or other authorized officer (Step 1)

   or

   o If the Plan was approved by unanimous written consent, a copy of the consent with all signatures (Step 1); and

   o Copies of any required approvals of any governmental body or officer (Step 3).

___ A proposed order approving the Plan of Dissolution if the Petition is submitted to the court. See Appendix C for sample order approving Plan.

___ A proposed Attorney General's Approval of the Plan of Dissolution if the Petition is submitted for the Attorney General's approval. See Appendix D for sample Attorney General Approval.
PREPARED PETITION TO THE ATTORNEY GENERAL FOR
APPROVAL OF CERTIFICATE OF DISSOLUTION

Preparation of Petition for Approval of Certificate of Dissolution

**Step 1.** Within two hundred seventy (270) days after the date on which the Attorney General or the Court approved the Plan, the corporation must carry out the Plan, pay its liabilities, distribute its assets and wind up its business in accordance with the Plan.

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<tr>
<td>Carrying out the Plan</td>
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**Please Note:** Pursuant to N-PCL § 1002-a(d), if a creditor cannot be identified or found 270 days after the plan has been approved, any assets which would have been distributed to such creditor must be paid to the State Comptroller pursuant to the Abandoned Property Law.

**Step 2.** The corporation must confirm to the Attorney General in writing that it has carried out the Plan. Confirmation should be sent to the Attorney General's office with which the corporation filed the Petition. See Appendix I for the addresses and telephone numbers of the Attorney General’s offices and the counties they serve.

**Step 3.** After the corporation's assets have been fully distributed, the corporation must prepare a final financial report showing no assets or liabilities.

**Step 4.** The corporation must prepare a Certificate of Dissolution. See Appendix E for a sample Certificate of Dissolution.

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<th>Quick Statutory Reference Guide</th>
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<tr>
<td>Contents of Certificate of Dissolution</td>
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**Step 5.** The corporation must prepare a Verified Petition to the Attorney General for Approval of the Certificate of Dissolution (the "AG Petition"). See Appendix G for a sample Verified Petition for Approval of Certificate of Dissolution.

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<tr>
<td>Application to the Attorney General for Approval of Certificate of Dissolution</td>
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**Step 6.** The corporation submits the AG Petition to the Attorney General. A copy of the Certificate of Dissolution and the corporation’s final financial report must be attached to the AG Petition. The **original** Certificate of Dissolution should be submitted in a separate Legal Back. This material should be submitted to the Attorney General's office to which the dissolving corporation submitted its prior Verified Petition. See Appendix I for the addresses and telephone numbers of the Attorney General’s offices and the counties they serve.

**Step 7.** If the AG Petition and the Certificate of Dissolution are acceptable, the Attorney General
will endorse the **original** Certificate of Dissolution and return it to the person who filed the dissolution papers.

**Step 8.**

The organization must request a *Consent to Dissolution of a Corporation* from the New York State Department of Taxation and Finance (“Tax Department”). The process and the documentation you will need depends on whether your organization has been granted tax exempt status. Some charitable organizations may not have been granted tax exempt status by NY State.

The Tax Department is able to resolve many issues and retroactively grant the organization tax exemption.

The procedure preferred by the Tax Department is that you call (518) 485-2639, *before* submitting any documents, to confirm your organization’s tax exempt status and to find out what the Tax Department will require of your organization before it can be dissolved.

Depending on your organization’s status, you may be required to send the following documents to the Tax Department:

- *Application for Exemption from Corporation Franchise Taxes by a Not-for-Profit Organization* (From CT-247)
- Copy of your federal exemption approval letter
- A letter requesting authorization to dissolve the not-for-profit corporation

After confirming the documents required by the Tax Department, you should mail them to:

[NYS Department of Taxation and Finance
Corporation Tax Dissolution Unit - W. A. Harriman Campus
Albany NY 12227](#)

The Tax Department will review the documentation. If it meets all requirements, the Tax Department will send the corporation a *Consent to Dissolution of a Corporation*. If not, the Tax Department will inform you by correspondence of the additional information required.

**Note -** If your organization has done business in New York City and has incurred tax or other liabilities under the New York City Administrative Code, it will also need the consent of the Commissioner of Finance of New York City. A “Request for Consent to Dissolution” form is posted [here](#).

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<tr>
<td>Consent of the NYS Department of Taxation</td>
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<td>Consent of New York City Commissioner of Finance</td>
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</table>
Step 9. The corporation must send the original Certificate of Dissolution with the Consent of the NYS Department of Taxation and Finance and the consent of the NYC Commissioner of Finance, if necessary, along with a check for the appropriate filing fee (see N-PCL § 104-A for appropriate fee) payable to the NYS Department of State to:

NYS Department of State
Division of Corporations
One Commerce Plaza - 99 Washington Avenue
Albany, New York 12231

Step 10. The Department of State will send the filer a receipt stating that the corporation’s Certificate of Dissolution has been filed.

Step 11. A copy of the Department of State’s notification must be sent to the Attorney General.

Step 12. The corporation is no longer required to register or file annual reports with the Attorney General’s Charities Bureau, and the Charities Bureau will close its registration file.

Step 13. The corporation must file copies of its final report, Certificate of Dissolution and the Department of State’s receipt with the Internal Revenue Service.
CHECKLIST OF DOCUMENTS FOR
PETITION FOR APPROVAL OF CERTIFICATE OF DISSOLUTION

Following is a list of the forms and documents necessary for the Petition to the Attorney General:

___ Verified Petition to the Attorney General for Approval of the Certificate of Dissolution (the "AG Petition") (Step 5);

___ Attachments to the AG Petition:
   o Copy of Plan and, if applicable, any unanimous written consents.
   o Copies of all required governmental consents and approvals.
   o Copy of the Attorney General's approval of the Plan or the court's order approving the Plan.
   o Copy of the Certificate of Dissolution

___ Final financial report, with required attachments, showing a zero balance. (Step 3)

___ Original Certificate of Dissolution (Step 4);

___ Attachments to Original Certificate of Dissolution:
   o Original or certified copies of any required approval of governmental body or officer (Petition to the Attorney General or the court, Step 3);
   o Endorsement of the Attorney General (placed on the original Certificate of Dissolution when the Attorney General approves the dissolution– Step 7);
   o A copy of the Attorney General’s Approval of the Plan of Dissolution and Distribution of Assets (see Appendix D)

   or

   A copy of the Court Order approving the Plan of Dissolution and Distribution of Assets if the petition was submitted to the Supreme Court

   o Legal Back (See Appendix F)
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 ("Directors") of (Name of Corporation) does hereby resolve (and recommend to the members for approval) that the corporation be dissolved. The Directors agreed to this resolution at a special meeting duly convened on the ___ day of (month), 20___, pursuant to notice given in accordance with law. At the meeting, a quorum was present at all times, and the Directors considered the advisability of voluntarily dissolving the corporation. The majority (or all) of the Directors determined that dissolution was advisable and in the best interest of the corporation. They adopted the following plan ("the 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.

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

   or

   B. Approval of the dissolution must be obtained from the following government bodies and officers, whose approvals are attached:
      a. (Name of Governmental Body or Officer)
      b. (Name of Governmental Body or Officer)
      c. (Name of Governmental Body or Officer), etc.

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

4. Subject to any unpaid liabilities,¹ the assets of the corporation, shall be distributed to the following organization(s) with purposes substantially similar to those of (Name of Corporation), in the following proportions or amounts: list recipient organization and proportion or amounts of the dissolving corporation's assets to be granted to each

The recipients are tax-exempt organization(s) pursuant to Section 501(c)(3) of the Internal Revenue Code of 1954, as amended.

¹ Restricted assets shall not be subject to the general liabilities of the corporation.
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 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 the amount stated, and all final distributions must be reflected in the corporation’s final financial report.

6. Within two hundred seventy days after the date on which the (Attorney General/the court) approved the Plan of Dissolution and Distribution of Assets, the corporation shall carry out the Plan.

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 (date) at (address) and the within Plan of Dissolution was duly submitted and passed by (at least two thirds of the directors with a quorum present or unanimous vote). or the plan of Dissolution was authorized by all of the directors by unanimous written consent, and if the corporation has members, 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 (a vote of at least a two thirds of the members with a quorum present or by unanimous vote or, without a meeting by unanimous written consent).

____________________
Signature

____________________
(Name of Officer & Title)

Dated the ___ day of
(Month), 20__.
APPENDIX B - SAMPLE VERIFIED PETITION FOR A COURT ORDER OR ATTORNEY GENERAL’S APPROVAL OF THE PLAN OF DISSOLUTION AND DISTRIBUTION OF ASSETS

ATTORNEY GENERAL
(Address of the Attorney General)
   Or
THE 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          :       INDEX NO.
Distribution of Assets pursuant to               or
Section 1002 of the Not-for-Profit                  :             AG # ________2
Corporation Law.
---------------------------------------------------------------X
TO: THE ATTORNEY GENERAL OF THE STATE OF NEW YORK
(Or 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 office is located in the county of (NAME OF COUNTY), 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/or 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 (charitable or non-charitable) corporation.

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

   List the corporation’s assets and their fair market values.

6. A. The corporation has no liabilities.

2 Upon receipt of the Petition, the office of the Attorney General will assign an identification number that must be placed on all subsequent submissions.
B. The corporation has liabilities of $________________.

Include a list, with reasonable certainty, of corporation’s debts and liabilities.³

7. The following assets are held for a restricted use.⁴ (Add only if the corporation holds restricted gifts)

8. The corporation plans to dissolve. Its assets will be distributed in accordance with the Plan of Dissolution and Distribution of Assets.

9. The corporation plans to dissolve and intends to distribute its assets in accordance with the Plan because (add explanation of reasons for dissolution). The organization(s) proposed to receive the corporation's assets is a charitable organization(s) engaged in activities substantially similar to the corporation’s activities. It is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.

For each organization proposed in the Plan of Dissolution and Distribution of Assets to receive the assets, the following documents are attached as exhibits:

- the governing instrument, with all amendments;
- most recent financial report; and
- an affidavit from a director or officer stating the purposes of the organization and that it is currently exempt from taxation.

10. The Board of Directors met pursuant to duly given notice on (date and time) and passed a resolution by (state nature of vote) vote or the directors signed a unanimous written consent on (date of signature) 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 and the unanimous written consent of the directors or the accepted resolution shall be attached as an ).

11. A. After the Board of Directors approved the Plan, the members received it as required by N-PCL § 1002(a). The members approved the plan at meeting on (state date, time and place) at which a quorum was present (by at least a two-thirds majority or unanimous vote on (state date, time and place) or (without a meeting, by unanimous written consent). A copy of the resolution must be attached.

³ All liabilities, including accounting and legal fees owed, must be listed here. In addition to past liabilities, accounting and legal fees for the entire dissolution process must be itemized (no fees or liabilities may be estimated). Actual payments of such amounts shall not exceed any amounts stated here or in the Plan, and all final distributions must be reflected in the corporation’s final financial report.

⁴ Such restricted assets shall not be subject to the general liabilities of the corporation.
B. There are no members.

12. Approval of the following governmental bodies or officers is required and copies of the approvals are attached:

   list governmental bodies and officers

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

   or

   B. A prior application to the Attorney General was not approved.

   or

   C. The Attorney General determined that the court should review the Petition.

WHEREFORE, Petitioner requests that the Attorney General approve (or the Supreme Court issue 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 Signatory and Title)

Verification
STATE OF NEW YORK )
COUNTY OF _________) SS.

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

I am the ___ (Title)___ of ___ (Name of Corporation)___, the corporation named in the above Petition. I 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___.

PRESENT:

HON. Justice.

--------------------------------------------------------------X

In the Matter of the Application of
(Name of Corporation) for an
ORDERT APPROVING PLAN OF
DISSOLUTION AND DISTRIBUTION
OF ASSETS pursuant to Section 1002 of
the Not-for-Profit Corporation Law :

------------------------------------------------------------- -X

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.*

ENTER:

___________________________________
Justice of the Supreme Court

*NOTE If the Attorney General or any other party has objected to the plan or the court has directed that any other recitals or decretal paragraphs be included, the order must be drafted accordingly.
APPENDIX D – SAMPLE APPROVAL OF THE ATTORNEY GENERAL

In the Matter of the Application of
(Name of Corporation) for

ATTORNEY GENERAL'S
APPROVAL OF
PLAN OF DISSOLUTION
AND DISTRIBUTION
OF ASSETS

pursuant to Section 1002 of
the Not-for-Profit Corporation Law

OAG No.:

1. By Petition verified on (Date), (Name of Corporation) applied to the Attorney General pursuant to section 1002 of the Not-for-Profit Corporation Law for approval of a Plan of Dissolution and Distribution of Assets.

2. Based on a review of the Petition and its attachments, and the verification of (Name of Verifier) of (Name of the Corporation), the Attorney General has determined that the corporation has complied with the provisions of section 1002 of the Not-for-Profit Corporation Law applicable to the dissolution of not-for-profit corporations with assets.

3. The Plan of Dissolution and Distribution of Assets, the Plan is approved.

Eric T. Schneiderman
Attorney General of the State of New York

By:___________________________________
    Assistant Attorney General

Dated _________________________________
APPENDIX E - 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 as follows:

1. The name of this corporation is _ (Name of Corporation)_ (if the name has been changed, add the name under which the corporation was originally formed).

2. The Certificate of Incorporation of _ (Name of Corporation)_ was filed with the New York State Department of State on the ____ day of ____ (Month), (Year).

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 (charitable or non-charitable) New York not-for-profit corporation.

5. A. 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 legally required to be used for a particular purpose.

   or

   B. At the time of authorization of the corporation’s Plan of Dissolution and Distribution of Assets pursuant to N-PCL § 1002, the corporation held no assets legally required to be used for a particular purpose.

6. A statement that the corporation elects to dissolve.

7. The Board of Directors approved a Plan of Dissolution and Distribution of Assets by (state vote - e.g. two-thirds majority, unanimous) approval of the Board of Directors. (If also approved by members, state approval and vote of members pursuant to N-PCL § 613(c)).

8. On ____________, 20__, the Attorney General of the State of New York State, or the Supreme

   ____________

5 You may verify the current name, date of filing and the county of incorporation on the Department of State’s Internet site at http://www.dos.state.ny.us/, which will also show the name under which the corporation was originally formed and any intervening changes that were filed with the Secretary of State.
Court of (County), approved the Plan of Dissolution and Distribution of Assets. A copy of the Attorney General’s Approval (or a copy of the Supreme Court Order) is attached 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. The following governmental bodies and officers, whose approvals are attached, must approve the dissolution:

   a. (Name of Governmental Body or Officer)
   b. (Name of Governmental Body or Officer)
   c. (Name of Governmental Body 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 stamped below.

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

___________________
(Signature)
(Name of Officer & Title)
CERTIFICATE OF DISSOLUTION

of

(NAME of CORPORATION)

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

Filed by:

(Name)

(Address)

NOTE: The filer identified here will receive the approved Certificate of Dissolution
APPENDIX G - SAMPLE VERIFIED PETITION TO THE ATTORNEY GENERAL
FOR APPROVAL OF CERTIFICATE OF DISSOLUTION

Attorney General of the State of New York
(Address of the Attorney General)

In the Matter of the Application of
(Name of Corporation)
For Approval of Certificate of
Dissolution pursuant to
Section 1003 of the Not-for-Profit
Corporation Law.

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

1. (Name of Corporation) , was incorporated in (Name of County) 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/or 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 (charitable or non-charitable) corporation.

5. 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, must be attached as an exhibit.)

6. A. The corporation has no members.

   or

22
B. If the corporation has members, a statement that the members have approved the Plan of Dissolution. (A copy of the certified resolution of the members consenting to the dissolution must be attached as an exhibit.)

7. On ____________, 20 ____, the Attorney General of the State of York approved the corporation’s Plan of Dissolution and Distribution of Assets. A copy of the Attorney General’s Approval is attached.

or

On ____________, 20 ____, an order was issued by the Supreme Court, ______ County, approving the corporation’s Plan of Dissolution and Distribution of Assets. A copy of the order is attached.

8. The corporation has carried out the Plan of Dissolution and Distribution of Assets and has submitted to the Attorney General's office a copy of the corporation’s final report showing zero assets.

9. A. No approval of the dissolution of the corporation is required by any governmental body 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)-(v), 1002(c) and1003(b)(1)):

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

10. There has been no previous application for approval of the Certificate of Dissolution.

or

An application was previously made for approval of the Certificate of Dissolution under the following circumstances and with the following resolution/determination:

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 ___(month)__, 20____ by

________ Signature
(Name of Officer and Title)

Verification

STATE OF NEW YORK )                                           :SS.: COUNTY OF _________)
(City)

____(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
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.ag.ny.gov.

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 format 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.

<table>
<thead>
<tr>
<th>Year ended</th>
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**STATEMENT OF REVENUES & EXPENSES**

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

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</thead>
<tbody>
<tr>
<td>18</td>
<td>Cash, savings, investments</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Other assets (itemize)</td>
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</tr>
<tr>
<td>20</td>
<td>Total assets (Line 18 + Line 19)</td>
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<td></td>
</tr>
<tr>
<td>21</td>
<td>Total liabilities (itemize)</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Net assets or fund balances (Line 20 - 21)</td>
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</tbody>
</table>
Appendix I - Offices of the Attorney General and the counties covered by each:

**ALBANY** - New York State Attorney General
Charities Bureau
The Capitol
Albany, NY 12224-0341
518-776-2160

**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 and Tompkins

**BUFFALO**
New York State Attorney General
Buffalo Regional Office
Main Place Tower - Suite 300A
Buffalo, NY 14202
716-853-8400
Counties: Allegeny, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Orleans and Wyoming

**NASSAU** (not for trusts & estates matters)
New York State Attorney General
Nassau Regional Office
200 Old Country Road, Suite 240
Mineola, NY 11501-4241
516-248-3302
Counties: Nassau (note: trusts and estates matters are handled by NYC)

**NEW YORK CITY**
New York State Attorney General
Charities Bureau
Trusts & Estates Section
120 Broadway, 3rd Floor
New York, NY 10271-0332
212-416-8401
Counties: Bronx, Kings, New York, Queens and Richmond (note: NYC also handles Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester – trusts and estates matters only)

**PLATTSBURGH**
New York State Attorney General
Plattsburgh Regional Office
43 Durkee Street - Suite 700
Plattsburgh, NY 12901-2958
518-562-3282
Counties: Clinton, Essex and Franklin

**POUGHKEEPSIE** (not for trusts & estates matters)
New York State Attorney General
Poughkeepsie Regional Office
One Civic Center Plaza - Suite 401
Poughkeepsie, NY 12601-3157
845-485-3900
Counties: Dutchess, Orange, Sullivan and Ulster (note: Dutchess and Orange County trusts and estates matters are handled by NYC; Sullivan and Ulster County trusts and estates matters are handled by Albany)

**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 and Yates

**SUFFOLK** (not for trusts & estates matters)
New York State Attorney General
Suffolk Regional Office
300 Motor Parkway
Hauppauge, NY 11788-5127
631-231-2424
Counties: Suffolk (note: trusts and estates matters are handled by NYC)

**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 and Oswego

**UTICA**
New York State Attorney General
Utica Regional Office
207 Genesee Street, Room 508
Utica, NY 13501-2812
315-793-2225
Counties: Herkimer and Oneida

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

**WESTCHESTER** (not for trusts & estates matters)
New York State Attorney General
Westchester Regional Office
44 South Broadway
White Plains, NY 10601
914-422-8755
Counties: Putnam, Rockland and Westchester (note: trusts and estates matters are handled by NYC)