



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

**Instructions for Completing the
Nonprofit Short Form Dissolution Certificate (Form DSF NP)**
(ONLY California Nonprofit Corporation Formed in the Last 24 Months)

The Nonprofit Short Form Dissolution Certificate (Form DSF NP) may be used to dissolve a California nonprofit corporation if it is filed **within 24 months** from the date the Articles of Incorporation were filed with the California Secretary of State, and if the corporation can say **ALL** the required statements set forth in Item 3 are true. If the nonprofit corporation cannot say **ALL** the required statements in Item 3 are true, the nonprofit corporation must follow the normal dissolution process using Nonprofit Certificate of Dissolution (Form DISS NP) and if applicable, Nonprofit Certificate of Election to Wind Up and Dissolve (Form ELEC NP). To get Form DISS NP and Form ELEC NP, go to www.sos.ca.gov/business/be/forms. Before submitting the completed form(s), you should consult with a private attorney for advice about your specific business needs.

- Form DSF NP has been created for ease in filing, however, any format may be used, provided it meets statutory requirements.
- Upon filing Form DSF NP, the nonprofit corporation will be terminated and the 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 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.

Fees:

- **Filing Fee:** There is **no fee** for filing this Nonprofit Short Form Dissolution Certificate (Form DSF 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.

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.

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

Item	Instruction	Tips
1.	Enter the name of the nonprofit corporation exactly 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"> • If the corporation is a <i>California stock corporation</i>, do not file this Form DSF NP; file a Certificate of Dissolution – Stock (Form DISS STK). • If the corporation is a <i>registered foreign corporation</i> (formed outside of California), do not file this Form DSF NP; file a Certificate of Surrender (Form SURC) to terminate registration in California.

2.	<p>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.</p>	<ul style="list-style-type: none"> 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. 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. Secretary of State Records can be accessed online through our Business Search at BusinessSearch.sos.ca.gov. While searching the Business Search, be sure to identify your nonprofit corporation correctly including the jurisdiction that matches your nonprofit corporation.
3.	<ul style="list-style-type: none"> These required statements must not be altered. These required statements ALL must be true in order to file Form DSF NP. 	<ul style="list-style-type: none"> If ANY of the required statements are not true, the nonprofit corporation cannot file this Short Form Dissolution Certificate (Form DSF NP) and must follow the normal dissolution process using Nonprofit Certificate of Dissolution (Form DISS NP) and if applicable, Nonprofit Certificate of Election to Wind Up and Dissolve (Form ELEC NP). To ensure all tax requirements are satisfied, see the Final Tax Returns section below.
4	<p>You must check the box next to the applicable statement. Only one box may be checked.</p>	
5.	<ul style="list-style-type: none"> <i>If the first box of Item 4 was checked</i>, Form DSF NP must be dated, signed and verified by the sole director or a majority of the directors now in office; or <i>If the second box of Item 4 was checked</i>, Form DSF NP must be dated, signed and verified by the sole incorporator or a majority of the incorporators. 	<ul style="list-style-type: none"> 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 5076.) To complete the verification, the date must be the date the document is signed by each person signing Form DSF NP. If you need more space for additional signatures: <ul style="list-style-type: none"> The dated signature(s) with verification 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 Nonprofit Short Form Dissolution Certificate (Form DSF NP) and attach the extra page(s) to the completed Nonprofit Short Form Dissolution Certificate (Form DSF NP). 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. All attachments are part of this document. Multiple Form DSF NPs with different signatures will be returned without being filed – use only one form. Do not use a computer generated signature.

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 Short Form Dissolution Certificate (Form DSF 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 [6610.5](#), [8610.5](#) or [9680.5](#). All statutory references are to the California Corporations Code.

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

- 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.).



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.

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.

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: _____

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	
T/TR:	_____
AMT REC'D:	\$ _____



Secretary of State

DSF NP

Nonprofit Short Form Dissolution Certificate

(ONLY California Nonprofit Corporation Formed in California in the Last 24 Months)

IMPORTANT — Read Instructions before completing this form.

There is No Fee for filing a Nonprofit Short Form Dissolution Certificate

Copy Fees – First page \$1.00; each attachment page \$0.50; Certification Fee - \$5.00 plus copy fees

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. Required Statements (Do not alter the Required Statements – ALL must be true in order to file Form DSF NP.)

Statements 3(a) – 3(h) are true:

- a) This Nonprofit Short Form Dissolution Certificate is being filed within 24 months from the date the Articles of Incorporation were filed with the Secretary of State;
b) The nonprofit corporation does not have any debts or other liabilities, except as provided in Item 3(c);
c) The tax liability of the nonprofit corporation will be satisfied on a taxes paid basis, or a person or corporation or other business entity assumes the tax liability, if any, of the dissolving nonprofit corporation and is responsible for additional corporate taxes, if any, that are assessed and that become due after the date of the assumption of the tax liability;
d) All final returns required under the California Revenue and Taxation Code have been or will be filed with the California Franchise Tax Board;
e) The nonprofit corporation was created in error.
f) The nonprofit corporation has not issued any memberships, and if the nonprofit corporation received payments for memberships, those payments have been returned to those making the payments;
g) The nonprofit corporation is dissolved; and
h) The known assets remaining after payment of, or adequately providing for, the known debts and liabilities have been distributed to the persons entitled thereto; or the nonprofit corporation acquired no known assets.

Note: If the nonprofit corporation cannot say all of these items are true, the corporation cannot file this Nonprofit Short Form Dissolution Certificate (Form DSF NP) and must follow the normal dissolution process using Nonprofit Certificate of Dissolution (Form DISS NP), and if applicable, Nonprofit Certificate of Election to Wind Up and Dissolve (Form ELEC NP).

4. Dissolution (Check the applicable statement. Only one box may be checked.)

- [] The undersigned sole director or a majority of the directors now in office has authorized the dissolution and elected to dissolve the nonprofit corporation.
[] No directors were named in the original Articles of Incorporation and none have been elected. The undersigned sole incorporator or a majority of the incorporators has authorized the dissolution and elected to dissolve the nonprofit corporation.

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

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 and that I am authorized by California law to sign.

Date Signature Type or Print Name
Date Signature Type or Print Name
Date Signature Type or Print Name