



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

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

Form to Use	Requirements
<b>Short Form Dissolution Certificate -</b> <a href="#">Form DSF STK</a>	<p><b>All</b> of the following statements about the California corporation must be true:</p> <ul style="list-style-type: none"> <li>a) Was registered in California <b>within the last 12 months</b>;</li> <li>b) Has no debts or other liabilities, except as provided in Item c;</li> <li>c) The tax liability will be satisfied on a taxes paid basis or the tax liability will be assumed;</li> <li>d) All required California final tax returns have been or will be filed with the California Franchise Tax Board;</li> <li>e) No business has been conducted from the date of registration;</li> <li>f) No shares have been issued, and if the corporation has received payments for shares from investors, those payments have been returned to those investors;</li> <li>g) The corporation is dissolved; and</li> <li>h) The assets have been distributed or the corporation acquired no known assets.</li> </ul> <p>Note: If filing Form DSF STK, Form ELEC STK and Form DISS STK <b>are not required</b>.</p> <p>(California Corporations Code section <a href="#">1900.5</a>.)</p>
<b>Certificate of Election to Wind Up and Dissolve –</b> <a href="#">Form ELEC STK</a>	<ul style="list-style-type: none"> <li>• If the California stock corporation cannot answer yes to all of the items a) – h) above; <b>and</b></li> <li>• If the vote to dissolve was made by <b>less than all</b> the shareholders.</li> </ul> <p>Note: If the vote to dissolve was made by <b>all</b> of the shareholders and that fact is stated on Form DISS STK, Form ELEC STK <b>is not required</b>.</p> <p>(California Corporations Code section <a href="#">1901</a>.)</p>
<b>Certificate of Dissolution –</b> <a href="#">Form DISS STK</a>	<ul style="list-style-type: none"> <li>• If the California stock corporation cannot answer yes to all of the items a) – h) above.</li> </ul> <p>Note: If the vote to dissolve was made by <b>less than all</b> of the shareholders, Form ELEC STK must be filed prior to or together with Form DISS STK.</p> <p>(California Corporations Code section <a href="#">1905</a>.)</p>

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

**Instructions for Completing the  
Short Form Dissolution Certificate (Form DSF STK)**  
(ONLY California Stock Corporation Formed in the Last 12 Months)

The Short Form Dissolution Certificate (Form DSF STK) may be used to dissolve a California stock corporation if it is filed within **twelve (12) 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 corporation cannot say **ALL** the required statements in Item 3 are true, the corporation must follow the normal dissolution process. See Certificate of Dissolution (Form DISS STK) and if applicable, Certificate of Election to Wind Up and Dissolve (Form ELEC STK). To get Form DISS STK and Form ELEC STK, go to [www.sos.ca.gov/business/be/forms](http://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 STK has been created for ease in filing, however, any format may be used, provided it meets statutory requirements.
- Upon filing Form DSF STK, the corporation will be terminated and the corporation’s powers, rights and privileges will cease in California.
- The status of the corporation **must be active** on the records of the California Secretary in order to file dissolution documents. The status of the corporation can be checked online on the Secretary of State’s Business Search at [kepler.sos.ca.gov](http://kepler.sos.ca.gov).

**Fees:**

- **Filing Fee:** There is **no fee** for filing this Certificate of Election to Wind Up and Dissolve (Form ELEC STK).
- **Faster Service Fee:**
  - **Counter Drop Off:** A separate, non-refundable **\$15.00** counter drop off fee is required if you deliver in person (drop off) 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 in lieu of the counter drop off fee. For detailed information about this faster processing service through our Preclearance and Expedited Filing Services, go to [www.sos.ca.gov/business/be/service-options](http://www.sos.ca.gov/business/be/service-options).
  - Counter and guaranteed expedite services are available only for documents *delivered in person (drop off) to our Sacramento office*.

**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 document.

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

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

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

Item	Instruction	Tips
1.	Enter the name of the Corporation <b>exactly</b> as it appears on file with the California Secretary of State, including the entity ending (ex: “Jones & Company, Inc.” or “Smith Construction Company”).	<ul style="list-style-type: none"> <li>• If the corporation is a <i>California nonprofit corporation</i>, do not file this Form DSF STK; file a Certificate of Election to Wind Up and Dissolve – Nonprofit (<a href="#">Form ELEC NP</a>).</li> <li>• If the corporation is a <i>registered foreign corporation</i> (formed outside of California), do not file this Form DSF STK; file the Certificate of Surrender (<a href="#">Form SURR-CORP</a>) to terminate registration in California.</li> </ul>

2.	<p>If known, enter the 7-digit file corporate number issued to the corporation by the California Secretary of State at the time of registration.</p>	<ul style="list-style-type: none"> <li>• The 7-digit file number is provided by the Secretary of State above the file stamp at the top of the corporation's registration document filed with the California Secretary of State.</li> <li>• To ensure you have the correct file number and exact name of the corporation, look to your registration document filed with the California Secretary of State and any name change amendments.</li> <li>• Secretary of State Records can be accessed online through our Business Search at <a href="http://kepler.sos.ca.gov">kepler.sos.ca.gov</a>. While searching the Business Search, be sure to identify your corporation correctly including the jurisdiction that matches your corporation.</li> </ul>
3.	<ul style="list-style-type: none"> <li>• These required statements must not be altered.</li> <li>• These required statements <b>ALL</b> must be true.</li> </ul>	<ul style="list-style-type: none"> <li>• If <b>ANY</b> of the required statements are not true, the corporation cannot file this Short Form Dissolution Certificate (Form DSF STK) and must follow the normal dissolution process. See Certificate of Dissolution (<a href="#">Form DISS STK</a>) and if applicable, Certificate of Election to Wind Up and Dissolve (<a href="#">Form ELEC STK</a>).</li> <li>• See <a href="#">Final Tax Returns</a> section below.</li> </ul>
4	<p>You must check the appropriate box (<b>check one</b>).</p>	<ul style="list-style-type: none"> <li>• If the corporation has filed a Statement of Information with the California Secretary of State pursuant to California Corporations Code section <a href="#">1502</a>, the second box <b>cannot</b> be checked.</li> </ul>
5.	<ul style="list-style-type: none"> <li>• <i>If the first box of Item 4 was checked</i>, Form DSF STK must be dated, signed and verified by the sole director or a majority of the directors now in office; or</li> <li>• <i>If the second box of Item 4 was checked</i>, Form DSF STK must be dated, signed and verified by the sole incorporator or a majority of the incorporators.</li> </ul>	<ul style="list-style-type: none"> <li>• Verification requires a statement under penalty of perjury under the laws of the State of California that the matters set forth in the certificate are true and correct of the signor's own knowledge. (Section <a href="#">193</a>.)</li> <li>• To complete the verification, the date must be the date the document is signed by <b>each</b> director or incorporator.</li> <li>• If you need more space for additional signatures: <ul style="list-style-type: none"> <li>- The dated signature(s) <b>with verification</b> must be placed on only one side of a standard letter-sized piece of paper (8 1/2" x 11") clearly marked as an attachment to Short Form Dissolution Certificate (Form DSF STK) and attach the extra page(s) to the completed Short Form Dissolution Certificate (Form DSF STK).</li> <li>- The following verification must be included with additional signatures and date(s) on an attachment: I declare under penalty of perjury under the laws of the State of California that the matters set forth in the certificate are true and correct of my own knowledge.</li> <li>- All attachments are part of this document.</li> </ul> </li> <li>• Multiple Short Form Dissolution Certificates (Form DSF STK) with <b>different signatures</b> will be returned without being filed.</li> </ul>

**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 Certificates of Dissolution (Form DISS STK) 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 [1900.5](#). 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](http://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 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](http://www.sos.ca.gov/business/be/processing-times).

### Optional Copy and Certification Fees:

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

### 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	
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Secretary of State

DSF STK

Short Form Dissolution Certificate

(ONLY California Stock Corporation Registered in California in the Last 12 Months)

IMPORTANT — Read Instructions before completing this form.

There is No Fee for filing a Short Form Dissolution Certificate - Stock

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

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1. Corporate Name (Enter the exact name of the 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 to file Form DSF STK.)

Statements 3(a) – 3(g) are true:

- a) This Short Form Certificate of Dissolution is being filed within twelve (12) months from the date the Articles of Incorporation were filed with the Secretary of State;
b) The corporation does not have any debts or other liabilities, except as provided in Item 3(c);
c) The tax liability of the 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 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 corporation has not conducted any business from the time of the filing of the Articles of Incorporation with the Secretary of State;
f) The corporation has not issued any shares, and if the corporation has received payments for shares from investors, those payments have been returned to those investors;
g) The 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 corporation acquired no known assets.

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

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 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 corporation.

Note: The second box cannot be checked if the corporation has filed a Statement of Information with the California Secretary of State.

5. Read, Verify, Date and Sign Below (See Instructions for signature requirements.)

I declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of my own knowledge.

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