



## 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
<p><b>Short Form Dissolution Certificate -</b>  <a href="#">Form DSF STK</a></p>	<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>
<p><b>Certificate of Election to Wind Up and Dissolve –</b>  <a href="#">Form ELEC STK</a></p>	<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>
<p><b>Certificate of Dissolution –</b>  <a href="#">Form DISS STK</a></p>	<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 [BusinessSearch.sos.ca.gov](http://BusinessSearch.sos.ca.gov).



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

**Instructions for Completing the  
Certificate of Election to Wind Up and Dissolve (Form ELEC STK)**  
(California Stock Corporation ONLY)

To put all on notice that the corporation has elected to wind up and dissolve, a California stock corporation must complete the Certificate of Election to Wind Up and Dissolve (Form ELEC STK). Before submitting the completed form, you should consult with a private attorney for advice about your specific business needs.

- Form ELEC STK has been created for ease in filing, however, any format may be used, provided it meets statutory requirements.
- The status of the corporation **must be active** in order to file dissolution documents. The status of the corporation can be checked online on the Secretary of State's Business Search at [BusinessSearch.sos.ca.gov](http://BusinessSearch.sos.ca.gov).

**Important Additional Steps to Terminate the Corporation:**

1. **Completing the Dissolution Process:** To complete the dissolution process, the corporation also **must file a** Certificate of Dissolution - Stock ([Form DISS STK](#)). This Form ELEC STK is not required when the vote to dissolve was made by **all** of the shareholders and that fact is stated on the Form DISS STK.
2. **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.).

**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 Certificate of Election to Wind Up and Dissolve (Form ELEC 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 ELEC 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 ELEC STK; file the Certificate of Surrender (<a href="#">Form SURR-CORP</a>) to terminate registration in California.</li> </ul>
2.	If known, enter the 7-digit file corporate number issued to the corporation by the California Secretary of State at the time of registration.	<ul style="list-style-type: none"> <li>• The 7-digit file number is provided by the Secretary of State above the file stamp at the top of the 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://BusinessSearch.sos.ca.gov">BusinessSearch.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.	You must check the appropriate box ( <b>check one</b> ).	<ul style="list-style-type: none"> <li>• This Form ELEC STK <b>is not required</b> if the vote to dissolve the corporation was made by <b>ALL</b> of the shareholders, and that fact is stated on the Certificate of Dissolution (<a href="#">Form DISS STK</a>).</li> <li>• If first box is checked, enter the <b>number</b> of shares that voted in favor of the dissolution. <b>Do not</b> enter the percentage of shares that voted in favor of the dissolution.</li> <li>• The Certificate of Election to Wind Up and Dissolve puts all on notice that the corporation has elected to wind up the business of the corporation and is in the process of paying liabilities and distributing assets.</li> <li>• In order to terminate the corporation, the corporation also <b>must file a</b> Certificate of Dissolution (<a href="#">Form DISS STK</a>).</li> </ul>
4.	This statement is required by statute and must not be altered.	
5.	You must check the appropriate box ( <b>check one</b> ).	

6.	<ul style="list-style-type: none"> <li>• <i>If the first box of Item 5 was checked</i>, Form ELEC STK must be dated, signed and verified by the sole director or a majority of the directors now in office;</li> <li>• <i>If the second box of Item 5 was checked</i>, Form ELEC STK must be dated, signed and verified by the chairperson of the board, president or vice president <b>and</b> the secretary, chief financial officer, treasurer, assistant secretary or assistant treasurer. (Section <a href="#">173</a>); or</li> <li>• <i>If the third box of Item 5 was checked</i>, Form ELEC STK must be dated, signed and verified by Shareholder(s) authorized to sign this certificate by shareholders holding shares representing at least 50 percent of the voting power of the above-named corporation.</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> person.</li> <li>• If you need more space for additional signatures: <ul style="list-style-type: none"> <li>- The dated signature(s) <b>with verification</b> must be placed on only one side of a standard letter-sized piece of paper (8 1/2" x 11") clearly marked as an attachment to the Certificate of Election to Wind Up and Dissolve (Form ELEC STK) and attach the extra page(s) to the completed Certificate of Election to Wind Up and Dissolve (Form ELEC 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 Certificates of Election to Wind Up and Dissolve (Form ELEC STK) with <b>different signatures</b> will be returned without being filed.</li> </ul>
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**Mail Submission Cover Sheet (Optional):** To make it easier to receive communication related to **this document**, including receipt of the copy of the filed document, if purchased, 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 Requested:** It is recommended for proof of submittal that if the Certificate of Election to Wind Up and Dissolve is mailed to the 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 [1901](#). All statutory references are to the California Corporations Code.



Secretary of State

ELEC STK

Certificate of Election to Wind Up and Dissolve

(California Stock Corporation ONLY)

IMPORTANT — Read Instructions before completing this form.

There is No Fee for filing a Certificate of Election to Wind Up and Dissolve - Stock

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 corporation as it is recorded with the California Secretary of State.)

2. 7-Digit Secretary of State File Number

3. Election (Check the applicable statement. Only one box may be checked. If the first box is checked, enter the number of shares (do not enter the percentage of shares). Note: This Form ELEC STK is not required when the vote to dissolve was made by all of the shareholders and that fact is noted on the Certificate of Dissolution (Form DISS STK).)

- Input boxes for election details: The election was made by the vote of \_\_\_\_\_ shares of the corporation, and representing at least 50 percent of the voting power. The corporation has not issued any shares; the election was made by the board of directors of the corporation.

4. Required Statement (This Statement is required. Do not alter.)

The corporation has elected to wind up and dissolve.

5. Signatory Authority (Check the applicable statement. Only one box may be checked.)

The undersigned is/are the:

- Input boxes for signatory authority: Sole director or a majority of the directors now in office of the above-named corporation. Chairperson of the board, president or vice president and the secretary, chief financial officer, treasurer, assistant secretary or assistant treasurer of the above-named corporation. Shareholder(s) authorized to sign this certificate by shareholders holding shares representing at least 50 percent of the voting power of the above-named corporation.

6. 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.

Signature lines with Date, Signature, and Type or Print Name fields.

## Instructions for Completing the Certificate of Dissolution (Form DISS STK) (California Stock Corporation ONLY)

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

- Form DISS STK has been created for ease in filing, however, any format may be used, provided it meets statutory requirements.
- Upon filing Form DISS 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 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 [BusinessSearch.sos.ca.gov](http://BusinessSearch.sos.ca.gov).

### Fees:

- **Filing Fee:** There is **no fee** for filing this Certificate of Dissolution (Form DISS STK).
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  - **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.
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2.	If known, enter the 7-digit corporate file number issued to the corporation by the California Secretary of State at the time of registration.	<ul style="list-style-type: none"> <li>• The 7-digit corporate 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://BusinessSearch.sos.ca.gov">BusinessSearch.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.	Check the box <b>only</b> if the vote to dissolve was made by the vote of <b>all</b> the shareholders.	<ul style="list-style-type: none"> <li>• If the dissolution was made by the vote of <b>all</b> the shareholders of the California corporation, check the box. The Certificate of Election - Stock (Form ELEC STK) is not required.</li> <li>• If the box is not checked, a <b>Certificate of Election of Election to Wind Up and Dissolve (Form ELEC STK)</b> must be filed prior to or together with this Certificate of Dissolution (Form DISS STK).</li> </ul>
4.	<ul style="list-style-type: none"> <li>• Must check the box next to the applicable statement. Only one box may be checked.</li> <li>• If the second box is checked, specify in an <b>attachment</b> to this certificate the name and address of the assumer <b>and</b> the provisions made for the assumed or guaranteed payment.</li> </ul>	<ul style="list-style-type: none"> <li>• If the second box is checked, you must include in an attachment the name, address and descriptions of the provisions made with the assumer, guarantor or depository institution.</li> <li>• The assumer or guarantor must be the corporation, person or governmental agency.</li> <li>• See filing tips for Item 6 below for details on using an attachment.</li> </ul>
5.	These statements are required by statute and must not be altered.	See <a href="#">Final Tax Returns</a> section below.
6.	<ul style="list-style-type: none"> <li>• This Certificate of Dissolution (Form DISS STK) must be dated, signed and verified by a majority of the directors in office or by the sole director, if there is only one.</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> person.</li> <li>• If you need more space for additional signatures: <ul style="list-style-type: none"> <li>- The dated signature(s) <b>with verification</b> must be placed on only one side of a standard letter-sized piece of paper (8 1/2" x 11") clearly marked as an attachment to the Certificate of Dissolution (Form DISS STK) and attach the extra page(s) to the completed Certificate of Dissolution (Form DISS 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 Certificates of Dissolution (Form DISS 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.

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**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 [1905](#). 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.).



**Secretary of State**  
**Certificate of Dissolution**  
 (California Stock Corporation ONLY)

**DISS STK**

**IMPORTANT — [Read Instructions](#) before completing this form.**

There is **No Fee** for filing a Certificate of Dissolution - Stock

**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 Corporation as it is recorded with the California Secretary of State.)

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

**3. Election**

The dissolution was made by a vote of **ALL** of the shareholders of the California corporation.

**Note:** If the above box is not checked, a **Certificate of Election to Wind Up and Dissolve** (Form ELEC STK) must be filed prior to or together with this Certificate of Dissolution. (California Corporations Code section 1901.)

**4. Debts and Liabilities**

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

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

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

- a. The Corporation has been completely wound up and is dissolved.
- b. All final returns required under the California Revenue and Taxation Code have been or will be filed with the California Franchise Tax Board.
- c. The known assets have been distributed to the persons entitled thereto or the corporation acquired no known assets.

**6. Read, Verify, Date and Sign Below** ([See Instructions](#) for signature requirements.)

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

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