



California Changes Certification of Dissolution Requirements

Certificate of Dissolution Changes in California Effective January 1, 2012

Due to changes in the Statutes of 2011 (AB 1211 Silva) the requirements relating to a nonprofit Certificate of Dissolution have changed. The required statement to be in a nonprofit Certificate of Dissolution regarding the filing of the final tax return has changed and item #2 in the Form DISS NP has been revised accordingly. The previous version is no longer acceptable for filing by a domestic non-profit public benefit, religious and mutual benefit corporations.

The instructional material included with the form has been updated. It explains that these organizations filing a Certificate of Dissolution do not need to obtain a letter from the Attorney General if these corporations meet the requirements discussed in California Corporations Code Section 6615 (a) (5) and if a written statement is included in the Certificate of Dissolution that confirms that the corporation meets that requirement.

A few formatting changes have been made to the nonprofit Certificate of Election to Wind Up and Dissolve (Form ELEC NP). The previous version remains acceptable but is no longer available. The revised forms are available at www.sos.ca.gov/business/be/forms.htm.

Please contact our service representatives for any additional questions or assistance at 1-800-952-5696. Or contact us on our website, www.clasinfo.com.