

NOTE: DO NOT STAPLE – USE PAPERCLIP OR LEAVE LOOSE

CTS-04
Authority 1975 PA 1969

State of Michigan
Department of Attorney General

General Information

The Attorney General must approve the dissolution of all charitable purpose corporations pursuant to the Dissolution of Charitable Purpose Corporations Act, 1965 PA 169, MCL 450.251 et seq. and the Supervision of Trustees for Charitable Purposes Act, 1961 PA 101, MCL 14.251 et seq.

All Michigan nonprofit corporations should obtain our approval, or our letter stating that our approval is not necessary, before filing the Certificate of Dissolution with the Corporations Division of the Department of Licensing and Regulatory Affairs (LARA). Once our letter is provided, it should be submitted to the Corporations Division with the Certificate of Dissolution.

Charitable Purpose Corporations

To obtain our approval to dissolve, you must submit the following:

- The completed and signed Dissolution Questionnaire
- IRS returns and audited financial statements for the last 3 years, if prepared. If not prepared, provide financial reports in another format, such as treasurer's reports, income statements and balance sheets. If none of these exist, you can provide bank statements (the last two December statements and a final statement). If no activity was completed, you **must** provide a statement to that effect.
- If the last IRS return does not report the organization ended with zero assets, you must submit a financial accounting from the fiscal year end date to the date you submitted the questionnaire. This must include distributions of any assets to another charity and a listing of other disbursements (accounting, legal fees, etc.).
- If assets remain, an inventory of any assets currently held and a plan for disposition of the assets.

If all information is not provided, we will send a letter requesting additional information or documentation. If you fail to provide the sufficient information, ***we may require your organization to dissolve in court.***

Please note that our interest is in verifying charitable assets were properly disposed of; if assets remain, we may not provide consent.

Non-Charitable Purpose and Religious Corporations

To obtain our letter stating that our approval for the dissolution is not necessary, provide the Dissolution Questionnaire through question 4, sign and submit (no supporting documentation is required).

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DISSOLUTION QUESTIONNAIRE

Request type: ___ consent letter (charitable purpose) or ___ letter stating consent isn't required (other nonprofit and/or religious – Q 1-4 only).

1. General Information

Legal Name: _____
Date of Incorporation: _____ LARA ID#: _____ Employer ID# (EIN): _____
If registered, or granted an exemption with our office, your AG File#: _____

2. Contact Information

Contact person: _____ Email: _____
Telephone: _____ Address: _____

3. Name of person maintaining the books and records of the organization:

Name: _____
Address: _____

4. IRS Status

Check the box for your IRS exempt status:

The organization has received 501(c)(3) status.

The organization is tax exempt under another section (enter here): 501(c)_____

The organization has never obtained tax exempt status with the IRS.

The organization's tax-exempt status was revoked. Please explain:

5. Current status

Check the box that applies and follow the instructions:

The organization has wound up its affairs and has no assets. Complete section 5A, skip section 5B.

The organization has assets. Complete both section 5A and section 5B.

5A. Provide **all** the following documents with this form regardless of whether you have assets remaining.

Forms 990, 990-EZ, or 990-PF for the last three tax years. **Form 990-N is not acceptable, see “General Information” for acceptable documents if you file a 990-N or have not filed an IRS return.**

Audited financial statements for the last three tax years, if prepared.

Does the most recent IRS return report that the organization have a zero-asset balance? If **yes**, move to section 6, if **no**, provide the information below and move to section 5B.

Yes No

Provide a financial accounting for the fiscal year end date of the last 990 provided to the date this questionnaire is submitted.

5B. Provide the following information if assets remain.

By what date does the organization expect to wind up its affairs?

If assets exist, provide a current listing of the organization’s assets and liabilities. Provide an asset disposal plan. This can be a spreadsheet listing expected administrative costs and donation amounts to other organizations.

Note: if significant assets remain, we may not provide an approval letter. If we do provide the letter, we may require a final accounting.

Certification

Under penalty of perjury, I certify that I am authorized to execute this document and that to the best of my knowledge and belief, the information provided, including all accompanying documents, is true, correct, and complete.

Type or print name (must be legible): _____

Title: _____ Date: _____

If the Attorney General withholds approval, the organization may be required to complete the dissolution in court. If so, the Attorney General is a necessary party to such proceedings.

CHECKLIST

Review carefully, all required items must be provided to obtain the approval letter.

All charitable organizations must provide the following:

Financial information for the final three years of activity. Either IRS 990, 990-EZ, 990-PF, or other acceptable financial information (see the first page for acceptable records).

If the last available financial report does not show a zero-asset balance, an accounting from the final fiscal year end date to the current date must be provided. You may also be required to submit receipts or copies of cancelled checks for significant donations to other charities.

Charitable organizations with assets remaining must also provide the following:

A list of assets remaining and plan of disposition of remaining assets.

Return the completed form by:	
Email (preferred method)	ct_email@michigan.gov
Example for email responses:	To: ct_email@michigan.gov From: Yourcharityname@something.com Subject: (AG No.) 12345 - Dissolution
Mail	Attorney General Charitable Trust Section PO Box 30214 Lansing, MI 48909
Overnight mail	Attorney General-CT Section 525 West Ottawa Williams Building - 1st Floor Lansing, MI 48933
Fax	517-241-7074