

Dissolution Questionnaire

All Michigan nonprofit organizations must obtain a letter from the Attorney General in order to file a Certificate of Dissolution with the Department of Licensing and Regulatory Affairs (LARA), Corporations Division.

Who should file this form to obtain our letter?

- Corporations with charitable purposes, or that have obtained 501(c)(3) status, wishing to dissolve should complete this form and submit it with requested documents. After receiving our approval letter, provide it to LARA, Corporations Division, with their Certificate of Dissolution form.

Who should not file this form to obtain our letter?

- Ecclesiastical and other solely religious corporations;
- Corporations formed for non-charitable purposes;

Non-charitable and religious organizations that need to obtain our letter stating that our approval is not necessary, should send, email, or fax their request with a copy of its articles of incorporation to the address on page 3.

1. General Information		
Name of Corporation		Date of incorporation
Employer Identification Number (EIN)	Corporate ID (with LARA)	Attorney General File No. (if any)

2. Contact Information	
Contact person name	Email
Telephone	Fax
Mailing address	Street address (if different)

3. Books and records
Who will retain 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) tax exempt status.
- The organization has never obtained 501(c)(3) status.
- The organization's tax exempt status was revoked. *Please explain:* _____

5. Current status

Check the box that applies and follow the instruction:

- The organization has wound up its affairs and has no assets. *Go to item 5A, then skip 5B.*
- The organization has assets (other than a nominal amount for final expenses). *Go to 5B. Skip 5A.*

5A. Provide the following documents with this form:

- Forms 990, 990-EZ, or 990-PF for the last three periods (Form 990-N is not acceptable):
- If the last IRS return does not report the organization ended with zero assets, also provide a financial accounting for the subsequent period up to the date of last activity or distribution;
- Audited financial statements for the last 3 years, if prepared;
- If the organization has not filed Form 990, 990-EZ, or 990-PF, provide internal financial statements or treasurer's reports for the last 3 years, including the last year in which the organization ended with zero assets.

Retain all documentation related to distributions of assets to other charities. You may be required to provide receipts or other verification of distributions.

5B. Remaining Assets

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

_____/_____/_____
Date

ii. Provide a current listing of the organization's assets and liabilities.

iii. Explain the organization's plan as to the disposition of these assets.

If the articles of incorporation include a dissolution clause, is the plan in accordance with it?

You may still submit the Dissolution Questionnaire along with IRS returns or financial reports for available periods, but approval to the dissolution may not be given until we receive a final financial accounting.

6. 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.

Return the completed form:

By email: ct_email@michigan.gov

By mail:

Michigan Department of Attorney General
Charitable Trust Section
PO Box 30214
Lansing, MI 48909

Contact information:

Telephone: 517-335-7571

Fax: 517-241-7074

Website: www.michigan.gov/agcharity

This is a public record, copies of which are sent, upon request, to any interested person.

Checklist:

If the organization has no remaining assets, have you:

- Provided financials for the final 3 years of activity? Either:
 - Form 990, 990-EZ, 990-PF if filed with the IRS (*Do not provide Form 990-N*); or
 - Treasurer's reports or other financial accountings (if the organization filed no return, or only filed Form 990-N, with the IRS).
- Fully completed the Dissolution Questionnaire?

If the organization still has assets, have you:

- Included financial reports through the most recent fiscal period?
 - Form 990, 990-EZ, 990-PF if filed with the IRS (*Do not provide Form 990-N*); or
 - Treasurer's reports or other financial accountings (if the organization filed no return, or only filed Form 990-N, with the IRS).
- Included a listing of assets currently held?
- Included the plan of disposition of the remaining assets?