

Dissolving a New York Not-For-Profit Corporation

June 2026



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Part I — Introduction to Dissolving a Not-For-Profit

About this Guide

Dissolving a not-for-profit organization is a complex decision. Whether you're facing fiscal challenges, your organization has accomplished its mission, or changing times have shifted your priorities, there are many valid reasons to make this choice, and many organizations dissolve each year.

This guide is designed to provide an easy-to-understand overview of the process for voluntarily dissolving not-for-profit corporations, both with and without assets, in New York State. The guide will explain the key steps you must take, as well as answer frequently asked questions. This guide is only for organizations that have assets that exceed their liabilities, or that have no assets and no debts.

Disclaimer: This guide is a simplified version of the process for dissolving a New York not-for-profit corporation and should not be considered a substitute for legal advice. This document does not address procedures that insolvent corporations must take. You may want to consult with legal counsel before beginning the dissolution process. For more help, please consult the resources below.

Resources

Full guides to not-for-profit dissolution published by the Office of the New York State Attorney General Charities Bureau are available below:

- [Corporations with assets](#)
- [Corporations with no assets](#)

Attorney General's Website: <https://ag.ny.gov/resources/individuals/charities-nonprofits>

If you have questions, email Questions.Transactions@ag.ny.gov or contact:

Office of the New York State Attorney General Charities Bureau
28 Liberty Street,
New York, NY 10005
212-416-8401

Should You Dissolve Your Not-For-Profit?

Options to Consider

Dissolving your not-for-profit is a significant decision. Before dissolving, your organization may want to first consider the following other options:

- **Engage your community:** Speak with funders, partners, and stakeholders to see whether additional financial support is available.
- **Internal restructuring:** Downsizing staff, reducing expenses, or refocusing programs may allow your organization to continue operating more sustainably.
- **Merger:** Merging with another organization may preserve your mission and services, though this option is challenging if your organization's financial issues are severe.
- **Reorganization through bankruptcy:** If your organization is facing significant financial distress, Chapter 11 bankruptcy could help you restructure. However, the process is complicated, costly, and time-consuming, and is not common in the nonprofit sector. Simplified restructuring rules may apply if your organization is eligible under Subchapter V.

If the Board Decides to Dissolve

- If it is decided that dissolution is the best solution for your organization, the board should consider the following preliminary questions: Does the organization have assets, or is it a no-asset dissolution? This will determine which dissolution procedure applies. If the organization's liabilities exceed its assets, Chapter 7 bankruptcy may be appropriate before proceeding with dissolution.
- Does the organization have any outstanding legal obligations, including debts, grants, contracts, or lease commitments that need to be satisfied?
- Who will lead and manage the dissolution process?
- What legal, financial, administrative, or other professional services will be needed, and what are the associated costs?
- Which employees, community members, and stakeholders should be informed of the dissolution, and when?

Part II — Dissolving a Not-For-Profit Corporation with Assets

Introduction

This guide is designed to assist New York state charitable not-for-profit corporations that have assets that exceed its liabilities and are planning to dissolve voluntarily.

If your not-for-profit corporation does not have assets or liabilities at the time of dissolution, see Part III of this document for guidance on dissolving a not-for-profit corporation without assets.

Summary of Process

To voluntarily dissolve a not-for-profit corporation with assets, you must take the following steps.

Step 1: Prepare and file a petition to the Attorney General for approval of a plan of dissolution.

Your organization must obtain approval of a plan of dissolution, which explains how liabilities will be paid and how charitable assets will be distributed. The Attorney General will review and approve the proposed distribution of charitable assets before they are transferred.

Step 2: Prepare and file a petition to the Attorney General for approval of a certificate of dissolution.

Once the plan has been carried out and the organization has no remaining assets or liabilities, your organization must obtain approval from the Attorney General of the certificate of dissolution. If approved, the Attorney General will endorse the certificate of dissolution and return it to the organization.

Step 3: File the certificate of dissolution with the New York Department of State.

The endorsed certificate of dissolution (and certain other required documents) must be filed with the New York Department of State, which formally ends the corporation's legal existence.

Step 1: Plan of Dissolution

Instructions

1. Obtain board approval of the plan of dissolution.

Your board of directors must approve a plan of dissolution (view a sample plan [here](#)).

The plan must identify:

- The assets of the corporation and the fair market value of those assets.
- The corporation's debts and liabilities, if any, including dissolution-related costs (for example, legal, accounting, and filing fees, as well as insurance fees if the board opts to obtain a tail insurance policy to provide coverage for directors and officers for a certain period following the dissolution).

The board should be prepared to gather this information if it is not readily available.

The plan must be approved at a meeting with a quorum present, and by a majority vote of the directors in attendance (unless your certificate of incorporation or bylaws permit approval by unanimous written consent). If there are fewer than three directors, or not enough directors present for a quorum, all remaining directors must vote unanimously to approve your plan.

Once the vote is taken and the plan is approved, retain a certified copy of the minutes, board resolution or the unanimous written consent approving the plan. The minutes, board resolution or the unanimous written consent will be submitted with the petition to the Attorney General in Step 1, instruction 5.

2. Obtain member approval of the plan (if applicable).

After the board has approved the plan of dissolution, member approval is required if your nonprofit is a membership organization that has members entitled to vote. Members have voting rights if the certificate of incorporation or bylaws grant membership rights, such as the right to elect directors. If member approval is required:

- Submit the plan of dissolution to the members for approval.
- The plan is approved if a quorum of members is present at a meeting and at least two-thirds vote in favor, or if the members approve the plan by unanimous written consent (if permitted by the governing documents).
- Include a certified copy of the minutes, members' resolution or the unanimous written consent with the petition to the Attorney General in Step 1, instruction 5.

If your organization has no members entitled to vote, the plan is authorized upon approval by the board. In that case, include a statement to that effect in your petition to the Attorney General.

3. Obtain required governmental or organizational approvals.

If approval from any governmental body, officer, or organization was required to form your corporation, or at such time as you amended your Certificate of Incorporation, you must obtain approval from that governmental body, officer, or organization before dissolving. Copies of all required approvals must be included with both the petition to the Attorney General in Step 1, instruction 5 and the certificate of dissolution in Step 2, instruction 4 (view a list of common required approvals [here](#)).

4. Address the distribution of charitable assets (if applicable).

If your corporation holds property for any charitable purpose that will be distributed to other charitable organizations, you must address how those assets will be distributed.

For each proposed recipient organization, include the following as attachments to the petition to the Attorney General in Step 1, instruction 5:

- Its governing document and all amendments.
- Its most recent financial report.
- An affidavit from a director or officer of the recipient charitable organization stating its purposes and confirming that it is currently tax-exempt.

Charitable assets must be distributed to one or more tax-exempt charitable organizations with purposes similar to those of the dissolving corporation. Approval from the Attorney General (or a court) is required before any charitable assets may be transferred.

If assets are subject to donor restrictions or specific gift conditions, those restrictions must continue to be honored. Your plan of dissolution should:

- State that assets will be distributed in accordance with applicable law.
- Identify any donor-imposed restrictions or gift terms.

You should also attach the gift instrument and a letter from the recipient organization confirming that it will use the assets for the required charitable purpose.

5. Prepare a petition to the Attorney General.

Prepare a petition (view a sample petition [here](#)) to the New York Attorney General requesting approval of the plan of dissolution. The petition must include a statement confirming that any charitable assets will be distributed to tax-exempt charitable organizations engaged in activities similar to those of your organization. You must attach all required exhibits included in the checklist below.

Petition for Approval of Your Plan: Checklist of Documents

- Verified petition to the Attorney General requesting approval of your plan of dissolution
- Attachments to the petition:
 - Plan of dissolution
 - If assets will be distributed to other charitable organizations, include the following documents for each recipient:
 - Certificate of incorporation and all amendments
 - Latest financial report
 - An affidavit confirming the organization's charitable purpose and tax-exempt status
 - Copies of your board's minutes, resolution or unanimous written consent approving the plan of dissolution (and, if applicable, the members' minutes, resolution or unanimous written consent approving the plan of dissolution)

- Copies of your corporation’s certificate of incorporation, with all amendments and current bylaws
- All required governmental approvals (other than Attorney General approval)
- Proposed Attorney General approval (view a sample approval of the Attorney General here) [PLEASE ADD LINK TO PAGE 22 OF AG DOC]
- Copies of any delinquent annual reports that should have been filed with the Charities Bureau (if applicable¹)
- Copy of current financial report that covers the period from the last filed annual report, OR a Form 990 through the date of the petition
- A cover letter including the contact information for the individual responsible for the petition, including their phone number and email address

6. Submit the petition to the appropriate office of the Attorney General.

If your organization is located in Albany, Bronx, Columbia, Fulton, Greene, Hamilton, Kings, Montgomery, New York, Queens, Rensselaer, Richmond, Saratoga, Schenectady, Schoharie, Warren, or Washington Counties, email your petition to filing.transactions@ag.ny.gov.

If your organization is located in a county served by an Office of the Attorney General Regional Office, submit the petition directly to the appropriate regional office. A list of regional offices and the counties they serve is available at <https://www.ag.ny.gov/regional-office-contact-information>.

For general questions, email Questions.Transactions@ag.ny.gov.

After reviewing your submission, the Attorney General will issue written approval of the plan of dissolution. In some cases, the Attorney General may decline approval and/or respond with questions the corporation must answer or require additional documentation from the corporation. The Attorney General might also determine that court review is required. If so, you may be directed to submit an application to the New York Supreme Court.

7. Submit your petition to the court (if applicable).

If you are asked to submit your petition to the court, you should first send your draft petition and exhibits to the Attorney General for review. If the Attorney General has no objections, they will give you a written “no objection” endorsement.

You can then file the petition with the court. If the court schedules a hearing, you must notify the Attorney General. After the court issues its decision, you must also send a copy of the signed order to the Attorney General.

¹ It is better to submit delinquent annual reports at the AG’s office while preparing to get ready for the dissolution than do it contemporaneously.

Step 2: Petition for Approval of a Certificate of Dissolution

Instructions

1. Carry out the approved plan of dissolution.

After the Attorney General or the court approves your plan, you have 270 days to carry it out. Your corporation must pay its liabilities, distribute its assets, and finish its business in accordance with the plan.

2. Prepare a financial report.

After your corporation's assets have been fully distributed, prepare a final financial report that shows your corporation has no assets or liabilities.

3. Prepare a certificate of dissolution.

Complete the certificate of dissolution using the form available on the New York Department of State website at <https://dos.ny.gov/system/files/documents/2018/12/1561-f.pdf>.

Tips for filling out the form:

- **Name of corporation:** Use the corporation's exact name, punctuation included.
- **Date of incorporation:** You can find this at <https://apps.dos.ny.gov/publicInquiry/>.
- **Eighth paragraph:** Choose the first statement and attach a copy of the Attorney General's (or court's) approval of the plan of dissolution.
- **Filer:** List the name of the person filing the certificate of dissolution.

The certificate of dissolution must be signed by an officer, director, attorney-in-fact, or other authorized person, and must identify the name of the person and the capacity in which the person signs.

4. Prepare a petition for approval of the certificate of dissolution.

Prepare a verified petition to the New York Attorney General requesting approval of your certificate of dissolution. A verified petition is a written request to the Attorney General that is signed and sworn to be true by an authorized representative of your organization. You can find a sample petition for approval of a certificate of dissolution [here](#). You must also attach all of the exhibits included in the checklist below.

Petition for Approval of Certificate of Dissolution: Checklist of Documents

- The petition to the Attorney General for approval of the certificate of dissolution (view sample petition [here](#)), plus the following attachments:
 - Cover letter that includes contact information, including phone number and email address, for the individual responsible for submitting the petition
 - Final financial report (view sample report [here](#))

- Certificate of dissolution with the following attachments:
 - Copies of all required governmental approvals (if applicable)
 - Copy of the Attorney General's approval of the plan of dissolution

5. Submit the petition to the Attorney General.

Submit the petition and required attachments to the same Office of the Attorney General that reviewed your earlier petition for approval of the plan of dissolution.

6. Request tax consent from the New York State Department of Taxation and Finance.

Request a Consent to Dissolution of a Corporation from the New York State Department of Taxation and Finance. Instructions and required forms are available on the Department's website at https://www.tax.ny.gov/bus/doingbus/vol_dissolution.htm.

Tip: To avoid processing delays, you can make this request at the same time you submit your petition to the Attorney General.

If your organization has done business in New York City and has incurred tax or other liabilities, you will also need the consent of the Commissioner of Finance of New York City. A form for a request for consent to dissolution is available at https://www.nyc.gov/assets/finance/downloads/pdf/collections/request_dissolution.pdf.

7. Receive Attorney General endorsement.

If the petition and the certificate of dissolution are acceptable, the Attorney General will endorse the certificate of dissolution and return it to the person who filed it.

Step 3: File Certificate of Dissolution and Other Final Filings

1. File the endorsed certificate of dissolution with the Department of State.

Send the following documents to the New York State Department of State at the address below:

Filing Certificate of Dissolution with Department of State: Checklist of Documents:

- Certificate of dissolution, endorsed by the Attorney General
- Consent from the New York State Department of Taxation and Finance
- Consent from the New York City Commissioner of Finance (if required)
- A check for the required filing fee (\$30²) payable to the New York State Department of State

² As of May 2026. Visit <https://dos.ny.gov/certificate-dissolution-domestic-not-profit-corporations> for updates.

New York State Department of State
Division of Corporations
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231

2. Receive confirmation from the Department of State.

The Department of State will send you a receipt stating that the corporation's certificate of dissolution has been filed.

3. Send the receipt to the Attorney General.

Once you receive the receipt from the Department of State, send a copy to the Attorney General's office that reviewed your petition.

4. Complete final Charities Bureau filings.

After you submit your corporation's final annual and financial report to the Charities Bureau, as required by the Attorney General, your corporation will no longer be required to register or file annual reports. The Charities Bureau will close the corporation's registration file.

5. Check for any Internal Revenue Service (IRS) requirements.

Determine whether your organization is required to file any final documents with the IRS. Learn more about these requirements at <https://www.irs.gov/charities-non-profits/termination-of-an-exempt-organization>.

Part III — Dissolving a Not-For-Profit Corporation Without Assets

This guide is designed to assist New York state charitable not-for-profit corporations that do not have assets or liabilities and are planning to dissolve voluntarily.

If your organization has assets or liabilities at the time of dissolution, see Part II of this document for guidance on dissolving a not-for-profit corporation with assets.

Summary of Process

To voluntarily dissolve a not-for-profit corporation without assets, you must take the following steps:

- The board must adopt a plan of dissolution.
- Obtain any required governmental approvals.
- Prepare a certificate of dissolution, and petition the Attorney General for approval of the certificate of dissolution.
- Obtain any required tax consents.
- File the approved and endorsed certificate of dissolution with the Department of State.
- Send the Department of State filing receipt to the Attorney General.
- Complete any remaining administrative and reporting requirements.

Instructions

Step 1: The board adopts a plan of dissolution.

Your organization's board of directors must adopt a plan of dissolution (view a sample plan [here](#)). The plan may be adopted in one of the following ways:

- The plan is approved at a meeting with a quorum of directors present, and a majority of the directors vote in favor of dissolution; or
- If permitted by the certificate of incorporation or bylaws, the board approves the plan by unanimous written consent.

If the board has fewer than three directors, all remaining directors must vote in favor of the plan. If there is only one remaining director, that individual should be identified in the plan and related documents as the "sole remaining director."

Step 2: Members vote on the plan (if applicable).

After the board of directors approves the plan of dissolution, your organization must obtain members' approval if your nonprofit is a membership organization that has members entitled to vote. The plan should be submitted to the membership for approval and is adopted if at least two-thirds of the members vote in favor, with a quorum present at the meeting.

If permitted by your organization's governing documents, the plan may be approved without a meeting through the unanimous written consent of all members entitled to vote.

Note: Members have voting rights if the certificate of incorporation or bylaws grant membership rights, such as the right to elect directors. If your organization has no members, the plan is authorized upon adoption by the board in Step 1.

Step 3: Obtain required governmental approvals (if applicable).

If approval from any governmental body or officer was required to form your corporation, or at such time as you amended your certificate of incorporation, your organization must obtain written approval of the dissolution from that same governmental body or officer.

To determine whether any approvals are necessary, review your corporation's certificate of incorporation, and view a list of required government approvals [here](#).

Step 4: Prepare a certificate of dissolution.

You can download a form for the certificate of dissolution at the Department of State website at <https://dos.ny.gov/system/files/documents/2018/12/1561-f.pdf>.

Tips for filling out the certificate of dissolution:

- Use your corporation's exact name, including all punctuation.
- You can find your date of incorporation at <https://apps.dos.ny.gov/publicInquiry/>.
- In the Eighth paragraph, choose the third statement (Plan filed with Attorney General).
- The "Filer" is the individual submitting the certificate of dissolution.

The certificate of dissolution must be signed by an officer, director, attorney-in-fact, or other duly authorized person and must identify the name of that person and the capacity in which the person signs.

Step 5: Petition the Attorney General for approval of the certificate of dissolution.

Prepare a petition to the Attorney General for approval of your certificate of dissolution (view a sample petition [here](#)). Then, file the petition with the appropriate office of the Attorney General (view a list of Attorney General offices [here](#)).

Petition for Approval of Certificate of Dissolution: Checklist of Documents:

- All required financial reports, including a final report (view a sample report [here](#))
- The petition with all required attachments:

- A copy of the certificate of incorporation (including any amendments) and current bylaws
- The plan of dissolution
- Copies of any required government approvals
- Either the unanimous written consent of the board, or certified copy of board resolutions approving the plan of dissolution
- If your organization has members with voting rights, either the unanimous written consent of the members, or a certified copy of member resolutions approving the plan

Note: Before filing, your organization must be compliant with any applicable Charities Bureau registration and reporting requirements. Depending on your organization's status, this may include filing recent CHAR500 reports or submitting summary annual reports. Read the full statutes and regulations for not-for-profits at <https://ag.ny.gov/resources/organizations/charities-nonprofits-fundraisers/regulations-statutes>.

If the petition is approved, the Attorney General will endorse the certificate of dissolution and return it to your organization for filing with the New York Department of State.

Step 6: Request consent to dissolution from the New York State Department of Taxation and Finance.

Request a Consent to Dissolution of a Corporation from the New York State Department of Taxation and Finance by filling out a form at http://www1.nyc.gov/assets/finance/downloads/pdf/collections/request_dissolution.pdf.

Tip: To avoid processing delays, you can make this request when you submit the petition to the Attorney General (Step 5).

If your organization has done business in New York City and has incurred taxes or other liabilities, it will also need the consent of the Commissioner of Finance of New York City. Download a "request for consent to dissolution" form at http://www1.nyc.gov/assets/finance/downloads/pdf/collections/request_dissolution.pdf.

Step 7: Send the endorsed certificate of dissolution to the Department of State.

After receiving the Attorney General's endorsement, your organization (or its attorney) must mail the following documents to the New York Department of State:

- A copy of the endorsed certificate of dissolution (Step 5)
- Consent from the tax department and, if applicable, from the Commissioner of Finance of New York City (Step 6)
- copies of any required governmental approvals obtained under Step 3 (if applicable)

- A check for the required filing fee (\$30³) payable to the NYS Department of State

Send the documents to:

NYS Department of State Division of Corporations
One Commerce Plaza
99 Washington Avenue
Albany NY 12231

Step 8: Receive confirmation from the Department of State.

Once the filing is accepted, the Department of State will send a receipt indicating that the certificate of dissolution has been filed.

Step 9: Send the receipt to the Attorney General.

Send a copy of the Department of State receipt to the Attorney General's office that reviewed your petition.

Step 10: Complete final Charities Bureau filings.

Once your organization files its final annual and financial report with the Charities Bureau, the organization will no longer be required to register or file annual reports, and its Charities Bureau registration will be closed.

Step 11: Check for any Internal Revenue Service (IRS) requirements.

Determine whether your organization is required to file any final documents with the IRS. Learn more about these requirements at <https://www.irs.gov/charities-non-profits/termination-of-an-exempt-organization>.

³ As of May 2026. Visit <https://dos.ny.gov/certificate-dissolution-domestic-not-profit-corporations> for updates.

Part IV: Once Your Not-For-Profit is Dissolved

Whether your not-for-profit has assets or not, there are a few steps you'll need to take after dissolution.

Federal Requirements

After dissolution, if your organization had federal tax-exempt status, it must complete federal tax reporting and submit its final federal tax filings with the IRS. You can file a final IRS Form 990, Form 990-EZ, or Form 990-N, as applicable.

- **Form 990** is required for tax-exempt organizations with gross receipts of \$200,000 or more, **OR** total assets of \$500,000 or more.
- **Form 990-EZ** is for organizations with gross receipts less than \$200,000 **AND** total assets less than \$500,000.
- **Form 990-N (e-Postcard)** is for organizations with gross receipts of \$50,000 or less.

Also, make sure to complete the [Schedule N \(IRS Form 990, Form 990EZ\) Liquidation, Termination, Dissolution, or Significant Disposition of Assets](#).

City or Local Requirements

If your not-for-profit holds any city or local licenses or permits (such as fundraising permits, vendor licenses, food service permits, or other municipal registrations), you must cancel them after dissolution. Contact your city or county clerk's office or relevant licensing agency to confirm which cancellations apply to your organization.

Part V: Frequently Asked Questions

What happens if all of the not-for-profit's board members disappear or refuse to act?

If all of your board members refuse to act or cooperate in a dissolution, a court can appoint someone to wind down the organization. However, this is a rare scenario, as board members who refuse to participate in the dissolution of the organization may be violating their fiduciary duties.

Can we “give away” the organization to an entirely new board?

Technically, yes, but this is uncommon and can be impractical. Completely replacing the board can cause disruption and inefficiency. In many cases, options like restructuring, merging, or dissolving are more appropriate.

A merger is a legal transaction that usually requires legal help, and if your organization is insolvent, it can be difficult to find another nonprofit willing to engage in a merger. In some cases, it might be more realistic to transfer specific programs or charitable assets to another nonprofit with a similar mission and then dissolve.

[CONSIDER ADDING: What if we cease operations but do not dissolve the corporation?

Abandoning your not-for-profit without formally dissolving the legal entity subjects the organization, and in some cases board members, to potential liabilities and penalties.

If your not-for-profit is no longer operating or providing programs or services, it must still continue to comply with state and federal filing and reporting obligations. Even if your organization has no income, it must file a Form 990-N (e-Postcard) with the IRS every year. (Failure to file any version of a Form 990 (Form 990, Form 990-EZ, or Form 990-N) for three consecutive years will result in automatic revocation of your organization's tax-exempt status.) Your board also remains responsible for governance and oversight, including ensuring filings are made and corporate records are maintained. Failing to do so is a breach of the board's fiduciary duties.]

What if the organization cannot pay its debts?

If the organization is insolvent, you must bring a judicial dissolution proceeding in New York Supreme Court (see Article 11 of the NY Not-For-Profit Corporation Law) and are legally required to notify creditors and the Attorney General.

Other options may include:

- Federal Chapter 7 bankruptcy
- Federal Chapter 11 bankruptcy (possible for nonprofits, but rare)
- State court receivership

- State court assignment for the benefit of creditors

Informal shutdowns without addressing debts can expose the organization and its leadership to risk. It's best to consider engaging the help of lawyers, consultants, or other professionals familiar with the process of dissolving a nonprofit before deciding how to proceed with your dissolution.

Are board members personally liable for the nonprofit's debts?

Personal liability for board members is rare, but it can arise in a few circumstances:

- A board member personally guarantees a debt owed by the organization
- Employees' wages are not paid
- Withholding taxes are not paid (employment-related withholding taxes, sales taxes, etc.)
- Individual board members breach their fiduciary duties

Our cash flow issue might only be a temporary problem. Can we ask creditors to wait while we figure out a solution?

You can ask, and some creditors may be willing to work with you. However, you must:

- Continue paying employees' salaries and wages
- Not ask employees to accept anything less than what they are owed, even if they're open to doing so
- Continue paying taxes

Failure to pay wages or taxes can create personal liability for officers and directors, even if employees agree to delayed payment.

What happens to restricted funds or grants?

You should decide what to do with restricted assets (such as endowment funds and grant money) with the assistance of legal counsel. Some funders may agree to release restrictions if asked, while others may require the funds to be transferred to another nonprofit with a similar mission. The Attorney General's office should be consulted.

Do we need a lawyer to dissolve?

Not always, but legal guidance can be helpful, especially if your organization has assets, liabilities, employees, or restricted funds. If cost is a concern, consider seeking pro bono or low-cost nonprofit legal services.

For assistance in preparing this guidance, Lawyers Alliance for New York, Pro Bono Partnership, and Exponentum® would like to thank volunteer attorneys from Orrick, Herrington & Sutcliffe. This document is meant to provide general information only, not

legal advice. If you have any questions, please visit www.lawyersalliance.org for further information. To become a client, visit www.lawyersalliance.org/becoming-a-client.

Lawyers Alliance coordinates **Exponentum®**, a national network of business law pro bono providers dedicated to improving the quality of life in low-income and disadvantaged communities by expanding the availability and quality of pro bono business legal services for nonprofits that serve those communities. Exponentum partners with law firms and corporations to implement national responses to challenges faced by the nonprofit sector by delivering expert legal assistance and educational programs to nonprofits.

Exponentum is a collaboration of pro bono providers that serve geographic regions throughout the United States, including major metropolitan and surrounding areas in California, Connecticut, Florida, Georgia, Illinois, Massachusetts, Michigan, New Jersey, New York, Ohio, Pennsylvania, Texas, Washington D.C., and Washington State. Members share a goal of making nonprofits more effective in serving their communities.

Lawyers Alliance for New York is the leading provider of business and transactional legal services for nonprofit organizations and social enterprises that are improving the quality of life in New York City neighborhoods. Our network of pro bono lawyers from law firms and corporations and staff of experienced attorneys collaborate to deliver expert corporate, tax, real estate, employment, intellectual property, and other legal services to community organizations. By connecting lawyers, nonprofits, and communities, Lawyers Alliance for New York helps nonprofits to provide housing, stimulate economic opportunity, improve urban health and education, promote community arts, and operate and advocate for vital programs that benefit low-income New Yorkers of all ages.

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