

Chapter Dissolution Process and Checklist – Land O’ Lakes District

Below are the steps for voluntary dissolution of a chapter. Many of these steps are flexible because of the situation with COVID (e-meetings, proxy votes, etc). If chapters have NO surviving members or leaders, or you need assistance, you can also push the process forward by contacting one of the following people.

Land O’ Lakes District
Daniel True
dtruesings@gmail.com
952-210-5156

Barbershop Harmony Society
Nate Ogg
nogg@barbershop.org
800-876-7464

Contact Information

Chapter Information	
Chapter Name	
Chapter Number	
Chapter Contact	
Name	
Email	
Phone	
Chapter Advocate	
Name	
Email	
Phone	

Process Overview

Dates	
Date of Initial Request	
Date Process Completed	

Voluntary Chapter Dissolution Process and Checklist

Any chapter desiring to dissolve voluntarily must take the following successive steps:

Step	Action	Date Complete
1	<p>Send notice of proposed chapter dissolution meeting.</p> <p>Invitation must be sent to members by mail or email at least two weeks prior to the date of the special meeting.</p> <p>Note: State or provincial law may have other or different specific requirements concerning the manner and time of notice and/or dissolution procedure. Those requirements must be satisfied in all events.</p>	
2	<p>Hold meeting for chapter dissolution.</p> <p>A quorum must be present. Two-thirds of members present, and voting must adopt a resolution to dissolve the chapter and surrender the Society and corporate charters.</p>	
3	<p>Notify the District President and the Society Executive Director of the decision to dissolve the chapter.</p> <p>Send an email message to the District President (althof@aol.com) and the Society Executive Director (chapters@barbershop.org) to notify them that the chapter is being dissolved.</p>	
4	<p>Surrender the chapter's Society Charter to the Society Executive Director.</p> <p>The charter can be mailed to Barbershop Harmony Society, c/o Chapters, 110 7th Ave N, Nashville, TN 37203</p>	
5	<p>Satisfy all chapter debts and obligations.</p> <p>This needs to be completed within 30 days of the adoption of the resolution to dissolve.</p>	
6	<p>Transfer all remaining funds, property and/or assets to the District.</p> <p>Work with the District President or designee to finalize the transfer of assets.</p>	
7	<p>Complete all requirements of state and/or provincial law dealing with corporate dissolutions.</p> <p>All requirements need to be completely satisfied.</p>	

8	<p>Submit all documents to be filed with governmental authorities to the Society Governance and Bylaws Committee (chapters@barbershop.org).</p> <p>Complete this task for review and approval prior to filing the documents with the governmental authorities.</p>	
9	<p>Submit approved documents to the proper governmental authorities.</p> <p>Complete once approval has been given by the Society Governance and Bylaws Committee.</p>	
10	<p>Submit final forms to the Society office.</p> <p>Complete this task upon receipt of governmental approval and acknowledgment of the filing(s).</p>	
11	<p>File a final Form 990 with the IRS.</p>	
12	<p>Send copy of final Form 990 to the Society office.</p> <p>This is only for chapters in the United States.</p>	

Addendum A – State and Provincial Chapter Dissolution Processes

Minnesota

Notice of Intent to Dissolve

After your board (and, where applicable, voting members) have approved the dissolution, you must file two notices of intent to dissolve: one with the Secretary of State (“SOS”) and one with the Office of the Attorney General (“AG”). No form is available for the notice to be submitted to the SOS, so you will have to draft your own. Minnesota’s Nonprofit Corporation Act (NCA) states that the notice of intent to dissolve to be submitted to the SOS must contain:

- the name of your nonprofit
- the date and place of the meeting at which the resolution was approved by the board under, and by the members under if applicable; and
- a statement that the requisite approval of the directors and members was received.

Filing your notice with the SOS generally does not affect legal claims by or against your organization.

A blank form for the notice to be submitted to the AG is available on the AG website. The notice for the AG requires substantially more information than the notice for the SOS, including detailed information about your nonprofit’s assets and how they will be transferred. Note: As a general rule, you cannot transfer or convey any of your organization’s assets for at least 45 days after giving notice to the AG. This is known as the “waiting period.” Moreover, in some cases, the AG may extend the waiting period by an additional 30 days.

“Winding Up”

Following member or board approval of dissolution, your corporation continues to exist only for the purpose of taking care of certain final matters that, collectively, are known as “winding up” the company. It may be appropriate to designate one or more officers and/or directors to handle these matters.

Under the NCA, the main winding up tasks are:

- collecting, debts due or owing to your nonprofit
- paying your nonprofit’s debts, obligations, and liabilities
- selling, leasing, transferring, or otherwise disposing of all or substantially all of your nonprofit’s property and assets
- properly distributing tangible or intangible property, including money, remaining after the discharge of the nonprofit’s debts, obligations, and liabilities.

There are a few points you should keep in mind regarding the last two listed tasks. First, bearing in mind the AG’s “waiting period,” you won’t be able to take care of some of these tasks until you’ve received the AG’s approval.

Second, your nonprofit has an obligation to distribute its assets according to a particular order of priority:

1. you must return any assets held for “special use” (this might, for example, include items formally on loan to your organization)
2. you must pay any costs associated with the dissolution proceedings, including attorney fees
3. you must pay all of the nonprofit’s debts, liabilities, and obligations; and
4. you must make any distributions required by your articles of incorporation or bylaws.

Note that distributions are made only *after* you have paid all debts, liabilities, and obligations. In addition, be aware that the distribution of assets is subject to the limitations of Minnesota’s laws regarding charitable trusts.

Finally, a dissolving 501(c)(3) organization must distribute its remaining assets for tax-exempt purposes. In practice, this generally means distributing remaining assets to another 501(c)(3) organization. If you have any questions about whether this requirement applies to your nonprofit, you should check with a lawyer.

Wisconsin

There is a \$20 filing fee to dissolve your Wisconsin Corporation. For expedited filing there is an additional \$25 fee.

To dissolve your Wisconsin Corporation, file [Wisconsin Form 110, Nonstock Corporation Articles of Dissolution \(DFI\)](#). You are not required to use the [DFI form](#) 110. You may choose to draft your own Articles of Dissolution. The form is available on the DFI website or in your online account immediately, when you sign up for Wisconsin registered agent service with Northwest.

Submit the original and one exact copy. The DFI accepts documents by mail, commercial delivery, or personal delivery. Make checks for fees payable to the “Department of Financial Institutions.”

Department of Financial Institutions
Division of Corporate and Consumer Services
Corporate Section

Mailing Address:
PO Box 7846
Madison WI 53707

Express Mail Address:
345 W. Washington Avenue 3rd Floor
Madison WI 53703

Phone: 608-261-7577
Fax: 608-267-6813

Canada

Instructions for [dissolving a not-for-profit corporation under the Canada Not-for-Profit Corporations Act](#) can be found on this website.