

# PROCESS FOR DISSOLVING A VVA CHAPTER OR VVA STATE COUNCIL



**Vietnam Veterans of America, Inc. Wisconsin State Council  
As delineated in VVA Constitution and VVA BOD Policy**

### **Chapters That Have Become Inactive**

If the State Council determines that a VVA Chapter has become inactive (i.e., no longer holds meetings, unable to establish a quorum to conduct business, the terms of elected officers have expired, etc.), the State Council will:

1. Send a [certified or registered] letter to all members of the VVA Chapter calling a special meeting [setting location, date, and time] to determine if the membership of the VVA Chapter wishes to a) continue as a VVA Chapter or b) decide to disband or dissolve. By the VVA Constitution, Article III, Section 4. E, notice to the members will be at least ten (10) days before the meeting date.

[Notice of the annual meeting and *special meetings*, specifying the purposes for which such meeting is called, the date, time, and place it is to be held, shall be delivered either personally or by mail to each member entitled to vote at such meeting, *at least ten days before any special meeting*, and not less than thirty days nor more than fifty days before any annual meeting.]

[Because this is a *special meeting* to determine whether to continue or dissolve the Inactive VVA Chapter it is suggested that VVA Chapter follow the State Wisconsin's Corporation guidelines for a meeting quorum.<sup>1</sup>]

2. If the VVA Chapter members at the Special Meeting (meeting quorum) decide to reactivate the Chapter, the State Council will assist the VVA Chapter in meeting any delinquent reporting requirements (i.e., VVA, VVA WSC, State and Federal reporting agencies {e.g., IRS}, hereafter referred to as "State" or "Federal"), and in completing any other activities required to resume functioning as a VVA Chapter. This assistance may involve assigning a duly elected or appointed member of the State Council as a temporary mentor, obtaining VVA Chapter records and/or VVA Chapter property from previous VVA Chapter officers, or other assistance warranted by the situation.
3. If the VVA Chapter members decide to disband or dissolve, the State Council will initiate the procedures in **Sections Revocation and Dissolution**, pages 2 and 3 respectively of this policy to dissolve the VVA Chapter, to revoke the Chapter's VVA Charter, and to dissolve the Chapter's incorporation within the State.

### **Chapters That Decide to Voluntarily Dissolve**

1. A Chapter may initiate voluntary dissolution by a majority vote of members at any regular, annual, or special meeting where a quorum is present.

Although not required by the VVA Constitution, if the decision is to be made at a regularly scheduled meeting, the Chapter Board of Directors should consider

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<sup>1</sup> 181.0722 Quorum requirements. (Subchapter V Office and Agent) State of Wisconsin

(1) In general. Unless this chapter, the articles of incorporation, or bylaws provide for a higher or lower quorum, 10 percent of the votes entitled to be cast on a matter must be represented at a meeting of members to constitute a quorum on that matter.

sending notice at least ten (10) days of the advance of the meeting to inform all members that such action is being considered and will be voted on.

If the decision is to be made at an annual or special meeting, a notice of the meeting, specifying the purposes for which such meeting is called, the date, time, and place it is to be held, shall be delivered either personally or by mail to each member entitled to vote at such meeting, at least ten (10) days before any special meeting, and not less than thirty (30) days nor more than fifty (50) days before any annual meeting.

If after proper notification has been made by the Chapter for a regularly scheduled, annual, or special meeting to discuss voluntarily dissolving the Chapter and the actual meeting fails to obtain a quorum, the Chapter is deemed inactive.

2. The Chapter will notify the State Council by letter of the action determined by the Chapter or the fact the meeting failed to obtain a quorum. Documentation may be requested by the State Council to verify appropriate notice was given and attendance at the meeting.

If the Chapter has voted to dissolve or the State Council President has determined the Chapter to be inactive, the State Council will assist the Chapter officers in the procedures in Sections D and E of this policy to dissolve the Chapter, to revoke the chapter's VVA Charter, and dissolves the Chapter incorporation within the State.

### **Revocation of a VVA Chapter Charter**

The National Corporation can revoke only a Chapter's, VVA Charter. Because each Chapter is an independently incorporated entity, un-incorporation is under the purview of State laws and regulations. Chapters voluntarily dissolving and State Councils needing to dissolve inactive Chapters or Chapters whose Charter has been revoked must consult with their State office which issues incorporations, and any other State offices which govern non-profit organizations or charitable fund-raising.

The following applies to all Chapters being dissolved, whether as a result of disciplinary action, voluntary action by the Chapter, or when a Chapter is determined by the State Council to be inactive.

#### 1. Revocation of VVA Chapter Charter

- a. Article IV, Section 1, paragraph A of the VVA Constitution allows the revocation of a Chapter Charter upon filing the charges under the National Disciplinary Policy for failure to file required election or financial reports. By this provision, the National Disciplinary Committee Chair will immediately take action upon receiving charges to determine if the charges are justified under the VVA Constitution and the. See Section 1. C of the VVA National Disciplinary Policy for the procedure.
- b. When a Chapter has decided to voluntarily dissolve, the State Council President

will forward the notification from the Chapter to the VVA National Secretary requesting revocation of the Chapter's Charter.

- c. When a Chapter is determined to be inactive, the State Council President will request in writing that the VVA National Secretary revoke the Chapter's Charter. The letter of request should include the circumstances (time during which no meetings have been held, date of expiration of the terms of the last elected officers, etc.), efforts the State Council has made to contact the Chapter, and whether Chapter property/records/etc. were located and secured.
- d. The VVA National Secretary will notify the State Council and the VVA National Membership Director of the revocation. The National Membership Director will include all documentation in the Chapter file and annotate the file and the database to indicate the date of Charter revocation.
- e. The State Council will notify all Chapter members of their status as VVA members, that the Chapter has been dissolved, and that all members will revert to at-large status unless they wish to transfer to another Chapter.

### **Dissolution of a Chapter**

Dissolution of a Chapter requires several steps: 1) review and compliance with any state law/regulation about Chapter dissolution; 2) notification to the Federal Internal Revenue Service and notification to the VVA Finance Department of Chapter dissolution; 3) the actual disposition of Chapter assets and records, and 4) disposition of Chapter financial accounts.

#### **1. Chapter Dissolution within the State (Wisconsin)**

As State laws vary, the State office which incorporated the Chapter must be contacted to determine what steps must be taken. If the Chapter is voluntarily dissolving, the Chapter officers should complete this process. If the Chapter is inactive or non-functional, the State Council is responsible for completing the process.

Answers to the following questions should be obtained:

- a. What is the process to un-incorporated?
- b. What forms/documents must be filed?
- c. Are there fees?
- d. Does state law/regulation dictate the disposition of property/assets and records?
- e. Does the State dictate a process that must be followed (e.g., if monetary assets must be donated to a charitable organization, does state law/regulation dictate how that charity is chosen)?
- f. For Chapters numbered 1 through 799, could the assets be donated to the parent organization (i.e., the State Council or VVA National)?
- g. What final reports (annual reports, tax returns, etc.) must be filed?

## 2. Chapter Dissolution with the Federal Internal Revenue Service

- a. File final return. Forms 990/990E-Z/990PF include a Termination box in the header area on page 1 which should be selected to indicate the organization is ceasing to exist. Form 990 and Form 990-EZ filers must also attach Schedule N, *Liquidation, Termination, Dissolution, or Significant Disposition of Assets*. See [www.irs.gov](http://www.irs.gov); search "termination of an exempt organization"
- b. Notify the IRS so that it will no longer expect the chapter to file annual returns. To do this, send a letter to:

EO Determinations  
Internal Revenue Service  
Exempt Organizations Determinations  
P.O. Box 2508  
Cincinnati, OH  
45201

## 3. The following items must be submitted with the request:

- a. A list of the last set of officers or trustees and their daytime telephone numbers
- b. One of the following:
  - 1) Articles of Dissolution filed with state officials (see appendix)
  - 2) Minutes of the meeting where the vote was taken to dissolve (signed and dated by an officer)
  - 3) The VVA Finance Department will be notified so that the Chapter will not be included on the annual list sent to the IRS of which Chapters and State Councils are covered by VVA's group exemption letter.

## 4. Disposition of Chapter Assets and Records

- a. Any such distribution of Chapter assets will be determined by the State Council and/or members and this decision should be recorded in the State Council meeting minutes.
- b. For Chapters numbered 1 through 799, disposition of Chapter assets is by State law/regulation. If not specified by State law/regulation, Chapter assets and records will revert to the State Council.
- c. Disposition of assets should be documented in the Chapter records.
- d. Disposition of Chapter records is up to the State Council unless otherwise prescribed by State law or regulation.

5. Disposition of Chapter Financial Accounts

To determine the disposition of Chapter financial accounts for Chapters numbered 1 through 799 and Chapters numbered 800 and above, the State Council will initiate the procedures in Section E of this policy, specifically Dissolution of a Chapter page 3.

- a. All financial assets remaining after paying expenses associated with dissolution (e.g., fees to un-incorporated, legal, or accountant fees incurred) of the Chapter is by Statelaw/regulation.
- b. All financial accounts must be closed and the final statements included in the Chapter financial records when all obligations have been settled.

C

**Wisconsin Department of Financial Institutions**  
 Strengthening Wisconsin's Financial Future  
**Website will be DOWN Today 5:00 - 8:00 PM Central Time for Scheduled Maintenance.**  
 Attention: WEDC certified Foreign Qualified New Business Venture Corporations - Do Not File Online - Please click here for the QNBV Annual Report Form ([Form 18QNBV](#)). If you submit the online form, the fee will be non-refundable.

**Annual Report ID Lookup**

- This entity may not submit an annual report online. Please call our office at 608-261-7577.

**Entity Information**

Name: VIETNAM VETERANS OF AMERICA, INC. CHAPTER #618  
 ID: V015353  
 Date Organized: 6/3/1992  
 Status: ADS - [Administratively Dissolved](#)  
 Registered Agent: JIM R RIESENBERG  
 Registered Agent Address: 34 MARSHNER ST  
 PLYMOUTH, WI 53073

B

Article III Chapter Provisions from VVA Constitution 11/04/2021

SECTION 9 – ELECTION RESULTS

The chapter shall submit the election results to both the state council and national membership  
 The department is not later than July 15 of the year in which the elections take place.

- B Notwithstanding any other provision of this Constitution or the National Disciplinary Policy, the charter of any chapter that fails to file its election report within the period specified herein shall be automatically suspended upon written notice of suspension to the appropriate state council and the national board. In such cases, no charges shall be required under the National Disciplinary Policy for such suspension to be effective. Written notice of such suspension shall be sent to the chapter at its last known address. Such suspension shall continue until
- 1 the chapter shall file its election report for the election year which caused the suspension; or
  - 2 the national board shall relieve the chapter of the responsibility for the filing of such report for the election year in question; or
  - 3 the charter of such chapter shall be thereafter revoked upon the filing of charges under the National Disciplinary Policy.

ARTICLE IV

GENERAL PROVISIONS

SECTION 1 – FINANCE

- A Each chapter and state council shall conform to all applicable federal, state, and local laws, and with this Constitution, the rules and directives of the Corporation, as concerns the reporting of any financial activities of the chapter or state council. By July 15 of each year, each chapter shall file an annual financial report with its state council and with the Corporation in a format to be specified by the Corporation. By July 15 of each year, each state council shall file a similar annual report with the corporation. The deadline for filing the state council or chapter annual financial report with the Corporation and/or the state council may be extended three months by submitting a copy of the "Application for Extension of Time to File an Exempt Organization Return," which was filed with the IRS, to the state council or Corporation by July 15. This extension only applies to state councils and chapters that file an IRS 990 form, not the 990-N.
- B Notwithstanding any other provision of this constitution or the National Disciplinary Policy, the charter of any chapter or state council that fails to file its annual financial report by the date specified herein shall be automatically suspended upon written notice of such suspension sent to the appropriate state council and the national board. In such cases, no charges shall be required under the National Disciplinary Policy for such suspension to be effective. At its last known address, written notice of such suspension shall be sent to the chapter or state council.  
Such suspension shall continue until
- 1 the chapter or state council shall file its financial report for the year which caused the suspension; or
  - 2 the national board shall relieve the chapter or state council of the responsibility for the filing of such report for the year in question; or
  - 3 the charter of such chapter or state council shall be thereafter revoked upon the filing of charges under the National Disciplinary Policy.
- C The Corporation shall be empowered to examine the financial records of any chapter or state council, during normal business hours, at a time and place designated by the president or his or her authorized representative said location shall be convenient to the principal executive officer of the chapter or state council.
- D Copies of all bonds or other sureties, obtained as a result of the requirements of this Constitution or otherwise, shall be filed, together with any renewal thereof, with the Corporation.
- E The Corporation shall obtain an audit, of all funds and accounts controlled by the treasurer or any other officer of the Corporation, prepared by generally accepted auditing standards, by an independent certified public accounting firm selected by the national board, not less than annually, and further obtain a review and report of the financial records prepared similarly, not less than semi-annually, to include a comparison of actual to budgeted revenues and expenditures, and shall distribute copies of said audits and reports to all state councils and chapters not more than thirty days



after the meeting of the national board at which said audits or reports have been presented, but no later than one-hundred fifty days after the last day of the period being reported upon.



FORM **110**

**ARTICLES OF DISSOLUTION  
NON-STOCK, NOT FOR PROFIT CORPORATION**

Sec. 181.1403 Wis. Stats.

1. Name of the corporation: \_\_\_\_\_

2. Mark the appropriate statutory grounds for dissolution:

Approval of members is not required, and the dissolution was approved by a sufficient vote of the board and incorporators per sec. 181.1403(1)(c) and (d), Wis. Stats.  
Dissolution was authorized on: \_\_\_\_\_

Approval by members is required and the dissolution was approved by a sufficient vote of the board and members of each class entitled to vote per sec. 181.1403(1)(e), Wis. Stats.  
Dissolution was authorized on: \_\_\_\_\_

Approval by a person other than the members, board or incorporator(s) is required. The dissolution was approved by a sufficient vote of the board and a statement of approval has been obtained per sec. 181.1403(1)(f), Wis. Stats.

**The name will have automatic 120 day name protection unless you indicate:**

Corporation waives rights to name protection on effective date  
or  
 Corporate name will maintain protection until: \_\_\_\_\_  
(date within 120 days from receipt)

(Optional) This document has a **delayed** effective date: \_\_\_\_\_  
(up to 90 days after received date)

3. This document is to be signed by an officer of the corporation, or an \*incorporator (\*prior to the election of directors only):

Execution date: \_\_\_\_\_

\_\_\_\_\_ (signature)

\_\_\_\_\_ (printed name)

\_\_\_\_\_ (title)

4. This document was drafted by \_\_\_\_\_  
(Name the individual who drafted the document)

Office Use Only

Reset Fields

ARTICLES OF DISSOLUTION – NON-STOCK, NOT FOR PROFIT CORPORATION

Contact Information:

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Name

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Mailing Address

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City	State	Zip Code
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Email Address	Phone Number
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**INSTRUCTIONS** (Ref. sec. 181.1403 Wis. Stats. for document content)

Please use **BLACK** ink. Submit one original to State of WI-Dept. of Financial Institutions, Box 93348, Milwaukee WI, 53293-0348, together with a check for the filing fee, payable to the department. If the entity is in a delinquent status, the filing fee will increase by \$10.00 for each year in delinquent status. Email [DFICorporations@wisconsin.gov](mailto:DFICorporations@wisconsin.gov) to verify filing fee. Please check box, and include additional \$25.00, if requesting optional expedited service. Filing fee is **non-refundable**. If sent by Express or Priority U.S. mail, please mail to State of WI-Dept. of Financial Institutions, Division of Corporate and Consumer Services, 4822 Madison Yards Way, 4<sup>th</sup> Fl., North Tower, Madison WI, 53705. This document can be made available in alternate formats upon request to qualifying individuals with disabilities. Upon filing, the information in this document becomes public and might be used for purposes other than those for which it was originally furnished. If you have any questions, please contact the Division of Corporate & Consumer Services at 608-261-7577. Hearing-impaired may call 711 for TTY.

1. The name of the corporation. To verify the exact corporate name, please visit <https://www.wdfi.org/apps/CorpSearch>. This will help to ensure that the appropriate entity is dissolved.
2. Mark the appropriate box to state the grounds for dissolution. **If you wish to use the name before the 120 days expire, please be certain to make the appropriate selection.**
3. The document is to be executed by an officer of the corporation, or an incorporator if dissolution is before election of directors. Include the signature, printed name and title of the person signing the document.
4. If the document is executed in Wisconsin, sec. 182.01(3) provides that it shall not be filed unless the name of the individual who drafted it is printed, typewritten or stamped thereon in a legible manner. If the document is not executed in Wisconsin, enter that remark.