**Charter Cancellation Checklist**

**Unit**

NO Charter shall be considered for cancellation without the Unit first involving and working with the Department and/or District/County Revitalization Team.

After the Revitalization Team has exhausted all means to save the Unit, the following shall be followed.

1. **\_\_\_** A Unit wanting to relinquish their charter for cancellation must send an advance written notice to their membership
2. \_\_\_ The Unit must vote to relinquish their charter for cancellation at a regular unit meeting.
3. \_\_\_ If the Unit ceases to function or its charter has been revoked or cancelled, the charter and all Unit records and funds must be forwarded immediately to Department Headquarters.
4. \_\_\_ Closing Financial Accounts: consider the appropriate timing for closing financial accounts. Determine who is authorized close any checking or savings accounts on behalf of the unit.
5. \_\_\_ Social Media: Does your unit have a website? Facebook page? The unit should consider the timing for shutting down any websites or social media pages.

**Federal & State Dissolution Requirements**

\**This checklist is not a substitute for legal advice from a competent attorney licensed in the state in which your unit operates. Obtaining legal advice concerning your unit’s specific circumstances is highly recommended if your unit is considering dissolution*.

1. \_\_\_ The dissolution process must be conducted in accordance with regulations of the state in which the unit was organized. Review your state’s law. The state generally provides a form to be filed called the “certificate of dissolution” that should be reviewed. Usually the state requires certification (signature and date) by one or two officers on the dissolution form.

**After the State has accepted (“filed”) the dissolution:**

1. \_\_\_ Notify other applicable departments in your state, such as the Department of Taxation or Revenue, and/or the department responsible for charitable registrations/solicitation (the Attorney General’s Office in many states) by sending a letter enclosing the dissolution (as stamped “filed” and dated by the appropriate department in your State).
2. \_\_\_Notify the IRS by:
   1. filing the IRS 990/990 EZ/990N for the final fiscal year of the unit’s operations (check the **Final Return Box** which will notify the IRS that this is the last return that will be sent) and
   2. sending a letter, with the certificate of dissolution (as stamped “filed” and dated by the State) enclosed, to EO Customer Account Services:

Internal Revenue Service

TE/GE Customer Account Services

P.O. Box 2508

Cincinnati, OH 45201