Dissolving a Nonprofit in Washington State

What you need to KNOW

What you need to DECIDE

What you need to DO

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IMPORTANT NOTE

This guide includes high-level information about dissolving a nonprofit and refers to other resources that go into more depth. This resource is designed for general use and not for specific characteristics of an individual organization or person. The guide contains information about the laws impacting nonprofit organizations in Washington State. Legal information is not the same as legal advice. Consulting with an attorney to get advice as to how the law should be interpreted related to the specifics of your organization and situation is always a good idea. Communities Rise is a great place to start if you need legal help. Also, laws impacting nonprofit organizations change over time. The information contained in this guide may become out of date.

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Introduction to Dissolving a Nonprofit

1. About this Guide

Are you starting to feel something is not right with your nonprofit? Is money running low, are board members hard to find, or are programs that once thrived no longer working in today's environment? You may wonder if it is time to think about dissolving your nonprofit.

Just as there are thousands of nonprofits starting each year, there are many organizations that decide to wrap up their work. The dissolving of some organizations is healthy within communities so that time, energy, and money may focus on other organizations.

The *Dissolving a Nonprofit* guide takes you through the decision-making and actions involved in closing down a nonprofit organization. The guide provides guidance on the key compliance steps as well as information on how to manage communication and community outreach in a way that honors your nonprofit's legacy. This resource represents a distillation of knowledge, experience, and research from nonprofit leaders, people who have experience dissolving nonprofits, lawyers, and capacity builders.

The guide chapters focus on three main components — what you need to **know**, what you need to **decide**, and what you need to **do**.

- **Part 1**: Exploring What You Need to Know
- **Part 2**: Making Your Decision
- **Part 3**: Dissolving a Nonprofit

You may experience a variety of feelings throughout the dissolution process, and we hope this resource helps you in making informed, mission-centered decisions. Take the time and space needed to plan actions that reflect your best intentions for the people and communities you serve. Create opportunities to honor the important work your organization has done.

The *Dissolving a Nonprofit* guide is part of a larger offering of resources and materials related to nonprofit practices available through [Nonprofit Association of Washington’s Learning Library](https://www.nonprofitwa.org/learn).
2. Review: What Is a Nonprofit?

Let us begin by reviewing the definition of a nonprofit. A nonprofit is a type of corporation that is created to accomplish a public benefit. A nonprofit does not have owners other than the community at large and has no shareholders. The organization cannot be set up for the purpose of generating an income or profit for the organizers. Some organizations apply for tax-exempt status from the Internal Revenue Service (IRS) so that donations can be tax-deductible to the donor, and the organization can avoid federal corporate income tax. There are many classifications of tax-exempt organizations, one of which is 501(c)(3).

There are several elements of this definition that come into play in dissolving a nonprofit.

- **Corporation:**
  Your nonprofit is incorporated in the State of Washington. This means that you may have to file Articles of Dissolution in order to no longer formally exist as an entity.

- **Public Benefit:**
  Your organization exists for the public’s benefit. The assets your nonprofit has still belong to the public.

- **Community at Large:**
  Having donated, volunteered, and otherwise supported your nonprofit’s efforts, the community at large has a special interest in your work. This means you need to communicate with the public so they understand what is going on with the organization. Your partners, as well as fellow nonprofits working in this space, will want to know since demand for their programs might shift as you shut down operations.

- **Tax-Exempt Status:**
  If you are also a tax-exempt charitable organization as defined by the IRS, you should dissolve at the federal level by filing a final tax return.

This guide should help you understand how some of these elements fit together in the dissolution process.
3. Help for Nonprofits:

**GOVERNMENT**

**Washington State Office of the Secretary of State, Corporations & Charities Division**

The Washington State Office of the Secretary of State, Corporations & Charities Division has information available on nonprofit corporations and charities in Washington, training resources, frequently asked questions, and a live chat option to support your organization.

- [www.sos.wa.gov/corporations-charities](http://www.sos.wa.gov/corporations-charities)
- **Corporations Email**: corps@sos.wa.gov
- **Charities Email**: charities@sos.wa.gov
- **Phone**: 360-725-0377
Nonprofit Association of Washington

Nonprofit Association of Washington (NAWA) convenes a powerful network of nonprofit organizations across Washington State to learn, advocate, and collaborate, so that nonprofits can achieve their missions. NAWA has learning opportunities and resources to help strengthen your nonprofit management practices and build connections with others around the state.

- [www.nonprofitwa.org](http://www.nonprofitwa.org)
- **Phone:** 855-299-2922

Communities Rise

Communities Rise offers legal services, training, peer learning, and coaching. Communities Rise works with organizations, small businesses, and communities located in Washington State that have been impacted by systemic oppression to increase capacity and build power as well as community leaders in the broader nonprofit, public, and philanthropic sectors to create systemic change.

- [www.communities-rise.org](http://www.communities-rise.org)
- **Phone:** 206-324-5850

501 Commons

501 Commons provides expertise to nonprofits through 30+ services, including a full range of management consulting, technology consulting, outsourced HR, accounting, IT infrastructure, and database management as well as professional development and board training, free information, and referral services.

- [www.501commons.org](http://www.501commons.org)
- **Phone:** 206-682-6704
If you are thinking about dissolving a nonprofit, there are five main concepts to explore before making a decision.

- Different solutions exist for nonprofits facing challenges
- Community matters when dissolving a nonprofit
- Remaining net assets, if any, belong to the public
- A dissolution plan will guide your process
- A nonprofit’s board makes the decision to dissolve and then oversees the process

The following sections provide more details on each of these concepts.

1. Different Solutions for Nonprofits Facing Challenges

A nonprofit can experience a variety of struggles that may indicate deeper organizational challenges exist. The organization may struggle to pay expenses, find new board members, recruit volunteers, and/or maintain energy of core supporters. There are options available, not all mutually exclusive, to consider when determining what is best for your nonprofit.

- **Engage Your Community**: People supported your work in the past and may rally to your aid now if they knew more about the situation. You might consider speaking with funders to share your concerns and see what additional support may be available.

- **Internal Restructure**: The challenges you face may provide a needed opportunity to change how the organization is run. This may lead to restructuring the staff team, perhaps downsizing, to keep your core programs functional. Sometimes such a restructuring is needed to garner additional support from funders and others to maintain core programs.

- **Acquisition of Programs**: You may have important programs serving people that another organization could absorb into their own programming. There may even be another organization with an interest in acquiring all of your programs. Either way, some or all of your assets will continue to be used within the community. Talk with partners and colleagues working in your cause area to see what options might be available.
Part 1: Exploring What You Need to Know

Dissolving a Nonprofit in Washington

• **Merger**: While unlikely if your organization is facing severe challenges, a merger with another organization that keeps key staff and programs in place could be possible. Although there are legal differences, the primary practical difference between a merger and an acquisition is that a merger is more commonly thought of as being more or less between equals, where each organization will contribute to the board and governance of the merged entity (though not necessarily equally). With an acquisition one of the organizations and its management typically goes away.

• **Reorganization Through Bankruptcy**: Severe financial challenges might lead an organization to decide that reorganizing through bankruptcy is the best option. Chapter 11 of the Bankruptcy Code, well known in the corporate sector, is available to nonprofits as well. This may help you restructure in ways that allow you to get through current challenges. However, Chapter 11 bankruptcy is extraordinarily complex and an expensive process, which is not commonly used in the nonprofit sector.

• **Dissolution**: After considering all the options available, it may be most appropriate to close the organization’s doors either through formal court processes (federal Chapter 7 bankruptcy, state receivership/assignment for the benefit of creditors) or without court intervention. Part 2 and Part 3 of the guide focus on making the decision to dissolve and the actions needed to complete the process.

2. Community Matters When Dissolving a Nonprofit

Most nonprofit work comes down to relationships, both within the organization and between the organization and the larger community. Many groups of people have supported your organization.

- Staff
- Volunteers
- Clients
- Members (membership organizations)
- Past and present board members
- Donors
- Institutional funders (foundations, service organizations, agencies)

Your community deserves to know about plans to dissolve the nonprofit. Communication helps to honor the hard work of all who supported your nonprofit, reduce stress about the future, and guide people through the emotions that come with change.

Celebration is a key part of community. While this may seem like a sad time in the life of your organization, remember that you have a lot to celebrate. You created something that served the community for a period of time. You show that community matters when you celebrate the organization’s achievements as part of your dissolution.
3. Remaining Net Assets Belong to the Public

Your organization was granted nonprofit status because it serves a public good. This means the organization’s assets belong to the public. The assets do not belong to any one individual nor do they belong to the board.

One way to think about this is in financial terms. The balance sheet, or statement of financial position, shows what the organization owns (assets), what the organization owes (liabilities), and the difference between them (net assets).

This is a simple formula to help you think about the relationship between assets, liabilities, and net assets. This formula follows the typical balance sheet format.

\[
\text{ASSETS} - \text{LIABILITIES} = \text{NET ASSETS}
\]

You may prefer to think about the relationship as:

\[
\text{TOTAL ASSETS} = \text{LIABILITIES} + \text{NET ASSETS}
\]

If liabilities are greater than assets, then there are no net assets. In this situation, the organization does not have any financial obligation to the community. As a nonprofit, the organization still has duties to protect the public interest in its dissolution process.

When thinking about assets, we often think about money, and you must account for all assets. Accounts receivable; inventories (whether equipment, supplies, materials, or other resources); tangible assets such as furniture; real estate; contract rights; and capital investments are all assets that will also belong to creditors or the community.

Your nonprofit may also have legal obligations to fulfill before you dissolve. These obligations may include contracts, grant agreements, debts, etc. Assessing these legal obligations is an important part of making the decision to dissolve.

4. A Dissolution Plan Will Guide the Process

Dissolution happens across many levels: state, federal, and local government agencies, as well as the organization’s constituents such as funders, creditors, and community partners. The process involves board leadership and key operational tasks. Part 3 of the guide outlines key steps and considerations for dissolving a nonprofit.

5. Boards Make the Decision to Dissolve and Oversee the Process

A nonprofit’s board is the body with the responsibility to see the dissolution through from analysis of options to decision point to filing of required paperwork and distribution of assets. The board holds the responsibility to the community and can leave a powerful legacy of the organization through the distribution of assets. The board may think their job is done before it is. Only when all the dissolution work is complete can the board disband, which may take a year or more.
Once you know what is involved in dissolving a nonprofit, you enter a decision-making process. There are two main stages for this decision-making: whether to dissolve and, if you decide to, how to dissolve.

1. **Time to Decide — Yes or No to Dissolution?**

A nonprofit facing challenges has options. Part 1 of the guide explored dissolution as just one option among many. A nonprofit’s board must weigh the possibility as well as pros and cons of each of the options.

- Engage your community (funders and others)
- Internal restructure
- Acquisition of key programs
- Merger
- Reorganization through bankruptcy
- Dissolution

You should only choose dissolution after the other options are considered and found not viable. Through the acquisition of key programs option, dissolution may also occur after the transfer of assets to another organization.

2. **Decision Made — Key Questions for Dissolution**

If the board decides to dissolve, there is a second set of decisions to make.

- Which dissolution procedure will be followed? *(Refer to the next section for more information.)*
- What will the guiding values be for the process?
- Who will take the lead in the dissolution process?
- How will expertise be engaged?
- When will the community celebrate the life of the organization?
3. How Will the Dissolution Be Accomplished?

Recall there are several ways to dissolve an organization: federal bankruptcy (Chapter 7), state receivership/assignment for the benefit of creditors, or out of court dissolution. The appropriate choice may depend on whether or not the organization is insolvent (meaning whether or not there are any net assets remaining). The board should consult with appropriate professionals with experience in dissolving nonprofit organizations before making a final decision.

IMPORTANT CONSIDERATION

As soon as you start thinking about dissolving your nonprofit, do a calculation of the cost associated with shutting down. Consider debts, grants, and lease obligations that may need to be satisfied. Think about the cost of any legal or accounting services you might need. If you can, set these funds aside now so you avoid unnecessary cost, effort, and heartache later.

4. Check-In: How Are You Feeling?

Dissolving a nonprofit is an emotional time for many that may include a feeling of loss, which is normal when something is ending. Your emotions are important, because of your connection to the cause you worked to advance and to the people with whom you journeyed. In general, emotions motivate us to do things. As you move forward, understanding your emotions will help you honor them.

Typical emotions related to dissolving a nonprofit include:

- Fear
- Frustration
- Embarrassment
- Anger
- Sadness
- Confusion
- Exhaustion
- Excitement (to be moving on)

By honoring your emotions, you are honoring your heart's connection to the cause that most likely brought you into this work. By recognizing this range of possible emotions, you are better prepared to deal with the emotions exhibited by others involved in the process.

- From the list above, circle the emotions you feel most right now. If you are feeling emotions not listed, take the time to write them down.
- Invite your fellow board members, staff members, and/or volunteers to identify what they are feeling right now.
- Talk about the emotions you are all feeling throughout the dissolution process.
PART 3:  
Dissolving a Nonprofit

CHAPTER OUTLINE
1. Board Actions
2. State, Federal, and City Related Actions
3. Operations Related Actions
4. Additional Resources
5. Summary of Actions to Take

The decision was made to dissolve your nonprofit. Due diligence was completed in making a decision that you, your board, and your community support. Now what comes next? Dissolution happens across several channels: state, federal, and local government agencies as well as the organization’s other constituents. The process also involves board actions and operational tasks.

1. Board Actions

The board is the body with the responsibility to see the dissolution process through from beginning to end. The board only disbands once all the steps are complete. The following information points outline the board related actions.

- Review your Articles of Incorporation and Bylaws to know the “rules of the road” about how your organization should proceed with decisions.
  - Vote on a resolution of intent to dissolve including a preliminary plan of the distribution of assets.
  - Document the decision in board minutes.
  - Note that if the nonprofit is a membership organization in which members have a right to vote, the Members must vote on a resolution of intent to dissolve.
  - IRS 990/990EZ Schedule N provides a good chart to follow in preparing a draft Plan of Distribution. Note that this comes after you have paid all of your debt and have settled any contracts or grant agreements you might have.

- Finalize Plan of Distribution: Provide advance notice to and get approval of Washington State Attorney General (“Attorney General”).
  - Typically, if there are assets remaining after payment of all liabilities (whether cash, tangible items, or anything else) they are given to another nonprofit, charitable organization with a similar mission, or a government entity. The recipient(s) must be approved by the Attorney General’s office under the Plan of Distribution.
  - Ensure the board is comfortable with the Plan of Distribution before seeking approval of the Plan from the Attorney General.
The approval of the Plan of Distribution is granted by the Attorney General's office after you email a notice of the organization's intent to dissolve containing the proposed Plan, and the names and phone numbers of individuals available to answer questions regarding the dissolution and proposed Plan, to the Attorney General's office by email at charities@atg.wa.gov. The notice must be sent 20 days prior to the adoption vote of the board (or adoption vote of Members if a membership organization in which members have a right to vote). See RCW 24.03A.908(4).

Following Attorney General approval of the Plan of Distribution, the board must adopt the Plan of Distribution. If a membership organization in which members have a right to vote, Members must adopt the Plan of Distribution. See RCW 24.03A.908(3).

After the Plan of Distribution is approved, the board must prepare and file Articles of Dissolution with the Secretary of State along with the Revenue Clearance Certificate. See RCW 24.03A.910.

Distribute organization's assets in accordance with the Plan of Distribution.

Create a communications plan, first with your core constituents, then with others.

Celebrate!

2. State, Federal, and City Related Actions

Dissolution occurs across three channels of government agencies at the state, federal, and city levels. More information on specific actions are listed below.

STATE

- Check address on record with the Washington State Office of the Secretary of State.
- Get Washington State Department of Revenue (DOR) “Revenue Clearance Certificate.”
  - More information is available on the DOR revenue clearance certificate webpage.
  - Download the revenue clearance certificate application.
- Prepare and adopt Plan of Distribution including providing advance notice and getting approval of Attorney General. (More details are available under “Board Actions” section.)
- After receiving approval of Plan of Distribution from Attorney General, file Articles of Dissolution with Secretary of State along with Revenue Clearance Certificate.
  (More details are available under “Board Actions” section.)

FEDERAL

- File final IRS Form 990 with Schedule N. Check yes (final return) on either:
  - IRS Form 990 Part IV, line 31, or
  - IRS Form 990 EZ, line 36.
- Complete the Schedule N (IRS Form 990) Liquidation, Termination, Dissolution, or Significant Disposition of Assets.

CITY

- Cancel all licenses.
3. Operations Related Actions

There are many operational tasks involved with dissolving a nonprofit. The following is a summary of the operations actions to address.

- Calculate all of the direct and indirect costs of shutting down the organization. Set these funds aside so that you do not fall short later.
- As soon as the board takes a vote to dissolve, your organization should stop or transfer programs. If you provide direct services, offer transition information and referrals.
- Communication: The specifics depend on your organization, and communicating with all key people within your organization and with the entire community is an important part of dissolving your organization.
- Pay liabilities: The process of paying all liabilities can get quite complicated. You may need help from a CPA or attorney to settle the financial and legal obligations of the organization.
  - If you have received restricted donations for a specific purpose, you will need to return the funds to the donor. Alternatively, you could seek to honor the restriction with a final donation/distribution. This would necessitate discussions with the donor.
  - Discontinue leases or service contracts. You may be able to negotiate the amount due.
  - Pay all payroll, payroll taxes, and any other payroll related obligations.
- Layoff staff (if applicable). This includes making sure you issue appropriate tax paperwork to employees and shut down your accounts with the Washington State Employment Security Department and Washington State Department of Labor & Industries.
- Distribute assets based on the Plan of Distribution. (More details are available under “Board Actions” section.)
- Cancel insurance.
- Close your bank account.
- Make sure that your organization can continue to receive mail for at least a year. You may want to file an official address change to the home of a board member or your attorney’s office if you are vacating your current address.

For most organizations, the dissolution process is now complete. Only after completing all the steps outlined for boards and operations as well as those at the state, federal, and local city government agencies can your nonprofit’s board disband. Make sure to create time to celebrate with your community all you accomplished together!

4. Additional Resources

Explore these resources for more information about dissolving a nonprofit.

- [Washington Nonprofit Handbook](#)
- [National Council of Nonprofits: Dissolving a Nonprofit Corporation](#)
5. Summary of Actions to Take

This summary of actions to take is intended to serve as a reference sheet through your dissolution process. Remember there are actions related to board and leadership, government entities, and operations. (More details are available through the prior sections of Part 3.)

**Remember: the board disbands only after all these actions are complete.**

**BOARD**
- Consider all options
- Review Articles of Incorporation & Bylaws
- Consult with appropriate professionals
- Consult with local & state funders
- Consult with Attorney General’s office
- **Vote:**
  - Whether to dissolve
  - What dissolution process to use
  - Resolution of intent to dissolve including preliminary plan of distribution of assets
- Finalize Plan of Distribution & get approval from Attorney General’s office

**OPERATIONS**
- Calculate & set aside funds needed to dissolve
- Stop/transfer programs
- Communicate with key people:
  - Staff members
  - Funders
  - Creditors
  - Clients
  - Members (if a membership organization)
  - Partner organizations
  - Volunteers
  - Past board members
- Pay liabilities:
  - Restricted donations
  - Pay all wages, payroll taxes, & other payroll obligations
  - Discontinue leases or service contracts
  - Other employee and/or organizational obligations
- Layoff staff, if applicable
- Cancel insurance
- Close bank accounts
- Make sure organization can receive mail for at least 1-year; if needed, file address change

**LEADERSHIP**
- Create communications plan, first with staff & lead volunteers, then other constituents
- Provide ongoing process oversight
- Distribute organization’s net assets, if any, in accordance with approved Plan of Distribution
- Celebrate accomplishments

**GOVERNMENT**

**STATE**
- Check address on record with Secretary of State
- Get “Revenue Clearance Certificate” from Department of Revenue
- Prepare & adopt Plan of Distribution including approval of Attorney General’s office
- File Articles of Dissolution with Secretary of State

**FEDERAL**
- File final IRS Form 990 with Schedule N

**CITY**
- Cancel all licenses
FAQ: Frequently Asked Questions

You may have many questions throughout the process of dissolving a nonprofit. In this section, you will find a collection of frequently asked questions and responses.

What happens if all the nonprofit’s board members disappear?

If everyone disappears and refuses to do anything, even just to cooperate in a dissolution, there are remedies through the courts. This is exceedingly rare though. There is almost always someone who will step up and do what has to be done to avoid chaos. Board members who simply walk away and refuse to participate in a rational winddown of the organization will be violating their fiduciary duties as board members.

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

Technically yes, but practically not really, at least not without complying with some procedural and legal requirements.

Repopulating a board with new members is okay, although a completely new board is quite uncommon. With a completely new board there is no continuity, no institutional memory, and considerable disruption as well as inefficiency.

Merging the organization into another nonprofit, which in some respects is “giving away” the organization to the other is covered in Part 1 of this guide. Keep in mind that a merger is a legal transaction that requires significant preparation and documentation. A merger is best accomplished with legal help and with the knowledge and consent of the Attorney General’s office.

If your organization is insolvent, finding another nonprofit to engage in a merger is usually quite difficult as the other organization would be absorbing all the liabilities without getting an equivalent amount of assets. If the nonprofit is insolvent, you should consider transferring programs along with any assets related to those programs (which might, for example, be intellectual property rather than cash) to another organization. After the transfer of programs, the board can move forward with one of the various kinds of dissolution noted in the guide.

What if we do not have money to pay the organization’s creditors?

Whether for-profit or nonprofit, there are several ways to accomplish a formal dissolution of an insolvent organization including the following.

- Federal Chapter 7 bankruptcy
- Federal Chapter 11 bankruptcy (possible for nonprofits, and very rare)
- State court receivership
- State court assignment for the benefit of creditors
In some circumstances, organizations can go out of business without a formal process. How best to proceed is a complicated question that should be addressed with the help of lawyers, consultants, or other professionals familiar with the process of dissolving a nonprofit.

**What is the board liable for with the nonprofit?**

There are several ways in which board members could become personally liable for the debts of a nonprofit, and such liability is rare. Creditors of nonprofits are almost always sensitive to the unfairness (and the public perception) of going after individuals who have tried to help the community through service on a nonprofit board, and almost never assert such claims, even when grounds exist. Board members should be aware of risk of personal liability when:

- A board member personally guarantees a debt owed by the organization. This is a claim creditors are most comfortable pursuing against nonprofit board members.

- There are employees whose wages are not paid. Washington law allows such employees or the Washington State Department of Labor & Industries to assert personal liability on the part of the officers and directors (board members) who made decisions regarding who got paid and who did not get paid.

- There are withholding taxes that are not paid, such as employment related withholding taxes, sales taxes, etc. Both federal and state law provide for liability for such amounts, on the part of those who made decisions regarding who got paid and who did not get paid. These individuals could include board members, the executive director, the financial officer (CFO), and the accountant.

- There were breaches of fiduciary duties on the part of individual board members. For a breach of the duty of care (that is, a board member's obligation to make reasonable decisions based on reasonable input and effort), such claims are asserted rarely. More often claims are brought when a board member breaches the duty of loyalty (that is, the board member has personally benefited from a transfer or a decision).

Many nonprofits have Directors and Officers (D&O) insurance policies covering potential liabilities (although such insurance would not help with any guaranty claims). D&O insurance is not expensive for nonprofits, in large part because such claims are quite uncommon.

**The organization's cash flow issue may only be a temporary problem. Instead of something drastic like dissolution, can I just ask the creditors to be patient and we will catch them up as soon as possible?**

You can ask, and some creditors will often be reasonable, particularly those who appreciate the work you are doing.

*Do not ask your employees to accept anything less than what they are owed, and do not stop paying withholding taxes.* Not paying salaries or wages would be a violation of state labor laws, even if an employee agrees. These are areas where individual board members and officers may suffer personal liability because of unpaid expenses. (Refer to the prior FAQ response for more information on wages and withholding taxes not paid.)
What does an organization do with restricted assets such as endowment funds and grant moneys?

This is not a simple analysis, and an assessment should be performed with the assistance of legal counsel or other consultants. There are a couple basic items to consider.

- Some funders will, if approached, release the restrictions and allow the funds to be used to pay creditors or go to another nonprofit without the restrictions.

- Others will insist on continued maintenance of the restrictions (or cannot be contacted), in which case the restricted assets must continue to be used in accordance with the restrictions. Consult the Attorney General’s office in order to ensure the assets remain dedicated to the public benefit for which they were intended. Another organization with similar purposes may be willing to take the assets with the restrictions.

Lawyers can be expensive, does the organization really need a lawyer for the dissolution process?

Many of the issues surrounding the dissolution decision, and the dissolution process, are complex. A lawyer may not be necessary, though you really should consult with someone who has gone through the dissolution process before and can provide the organization with clear guidance.

While paying a lawyer’s ordinary rates for this type of work can be quite expensive, there are resources available that can help identify lawyers and others who are willing to help at no or reduced cost. Communities Rise can provide free legal services for dissolution to qualifying nonprofits or may be able to refer you to an attorney.