6610.
(a) Any corporation may elect voluntarily to wind up and dissolve (1) by approval of a majority of all members (Section 5033) or (2) by approval of the board and approval of the members (Section 5034).
(b) Any corporation which comes within one of the following descriptions may elect by approval of the board to wind up and dissolve:
(1) A corporation which has been the subject of an order for relief in bankruptcy.
(2) A corporation which has disposed of all of its assets and has not conducted any activity for a period of five years immediately preceding the adoption of the resolution electing to dissolve the corporation.
(3) A corporation which has no members.
(4) A corporation which is required to dissolve under provisions of its articles adopted pursuant to subparagraph (A) of paragraph (2) of subdivision (a), of Section 5132.
(c) If a corporation comes within one of the descriptions in subdivision (b) and the number of directors then in office is less than a quorum, the corporation may elect to voluntarily wind up and dissolve by any of the following:
(1) The unanimous consent of the directors then in office.
(2) The affirmative vote of a majority of the directors then in office at a meeting held pursuant to waiver of notice by those directors complying with subdivision (a) of Section 5211.
(3) The vote of a sole remaining director.
(d) If a corporation elects to voluntarily wind up and dissolve pursuant to subdivision (c), references to the board in this chapter and Chapter 17 (commencing with Section 6710) shall be deemed to be to a board consisting solely of those directors or that sole director and action by the board shall require at least the same consent or vote as would be required under subdivision (c) for an election to wind up and dissolve.
(Amended by Stats. 2009, Ch. 631, Sec. 15. (AB 1233) Effective January 1, 2010.)

6610.5.
(a) Notwithstanding any other provision of this division, when a corporation has not issued any memberships, a majority of the directors, or, if no directors have been named in the articles or have been elected, the incorporator or a majority of the incorporators, may sign and verify a certificate of dissolution stating all of the following:
(1) That the certificate of dissolution is being filed within 24 months from the date the articles of incorporation were filed.
(2) That the corporation does not have any debts or other liabilities, except as provided in paragraph (3) and subdivision (d).
(3) That the tax liability will be satisfied on a taxes-paid basis or that a person or corporation or other business entity assumes the tax liability, if any, of the dissolving corporation and is responsible for additional corporate taxes, if any, that are assessed and that become due after the date of the assumption of the tax liability.
(4) That a final franchise tax return, as described by Section 23332 of the Revenue and Taxation Code, has been or will be filed with the Franchise Tax Board as required under Part 10.2 (commencing with Section 18401) of Division 2 of the Revenue and Taxation Code.

(5) That the corporation was created in error.

(6) That the known assets of the corporation remaining after payment of, or adequately providing for, known debts and liabilities have been distributed as required by law or that the corporation acquired no known assets, as the case may be.

(7) That a majority of the directors, or, if no directors have been named in the articles or have been elected, the incorporator or a majority of the incorporators authorized the dissolution and elected to dissolve the corporation.

(8) That the corporation has not issued any memberships, and if the corporation has received payments for memberships, those payments have been returned to those making the payments.

(9) That the corporation is dissolved.

(b) A certificate of dissolution signed and verified pursuant to subdivision (a) shall be filed with the Secretary of State. The Secretary of State shall notify the Franchise Tax Board and the Attorney General’s Registry of Charitable Trusts of the dissolution.

(c) Upon filing a certificate of dissolution pursuant to subdivision (b), a corporation shall be dissolved and its powers, rights, and privileges shall cease.

(d) Notwithstanding the dissolution of a corporation pursuant to this section, its liability to creditors, if any, is not discharged. The liability of the directors of, or other persons related to, the dissolved corporation is not discharged. The dissolution of a corporation pursuant to this section shall not diminish or adversely affect the ability of the Attorney General to enforce liabilities as otherwise provided by law.

(Added by Stats. 2015, Ch. 363, Sec. 3. (AB 557) Effective January 1, 2016.)

6611.

(a) Whenever a corporation has elected to wind up and dissolve a certificate evidencing that election shall forthwith be filed and a copy thereof filed with the Attorney General.

(b) The certificate shall be an officers’ certificate or shall be signed and verified by at least a majority of the directors then in office or by one or more members authorized to do so by approval of a majority of all members (Section 5033) and shall set forth:

(1) That the corporation has elected to wind up and dissolve.

(2) If the election was made by the vote of members alone, the number of votes for the election and that the election was made by a majority of all members (Section 5033).

(3) If the election was made by the board and members pursuant to paragraph (2) of subdivision (a) of Section 6610, or subparagraph (B) of paragraph (1) of subdivision (b) of Section 9680, the certificate shall state that it was made by the board and the members in accordance with Section 5034.

(4) If the certificate is executed by a member or members, that the subscribing person or persons were authorized to execute the certificate by a majority of all members (Section 5033).

(5) If the election was made by the board pursuant to subdivision (b) of Section 6610, or paragraph (2) of subdivision (b) of Section 9680, the circumstances showing the corporation to be within one of the categories described in that subdivision.

(c) If an election to dissolve made pursuant to subdivision (a) of Section 6610 or paragraph (1) of subdivision (b) of Section 9680 is made by the vote of all the members of a corporation with members or by all members of the board of a corporation without members pursuant to subdivision (b) of Section 6610, or paragraph (2) of subdivision (b) of Section 9680 and a statement to that effect is added to the certificate of dissolution pursuant to Section 6615, the separate filing of the certificate of election pursuant to this section is not required.

(Amended by Stats. 2014, Ch. 834, Sec. 13. (SB 1041) Effective January 1, 2015.)

6612.
(a) A voluntary election to wind up and dissolve may be revoked prior to distribution of any assets: (1) if the election was made pursuant to paragraph (1) of subdivision (a) of Section 6610, by the vote of a majority of all members (Section 5033); or (2) if the election was made pursuant to paragraph (2) of subdivision (a) of Section 6610, by the approval of the board and the members (Section 5034); or (3) if the election was by the board pursuant to subdivision (b) of Section 6610, by approval of the board. Thereupon a certificate evidencing the revocation shall be signed, verified and filed in the manner prescribed by Section 6611 and a copy thereof filed with the Attorney General.

(b) The certificate shall set forth:
(1) That the corporation has revoked its election to wind up and dissolve.
(2) That no assets have been distributed pursuant to the election.
(3) If the revocation was made by the vote of members alone, the number of votes for the revocation and that the revocation was made by a majority of all members (Section 5033).
(4) If the revocation was made by the board and members pursuant to paragraph (2) of subdivision (a) of Section 6612, the certificate shall so state.
(5) If the revocation was made by the board alone, the certificate shall so state.

(Amended by Stats. 1979, Ch. 724.)

6613.

(a) Voluntary proceedings for winding up the corporation commence upon the adoption of the resolution required by Section 6610 by the members, by the board and members, or by the board alone, electing to wind up and dissolve.

(b) When a voluntary proceeding for winding up has commenced, the board shall continue to act as a board and shall have full powers to wind up and settle its affairs, both before and after the filing of the certificate of dissolution.

(c) When a voluntary proceeding for winding up has commenced, the corporation shall cease to conduct its activities except to the extent necessary for the beneficial winding up thereof, to the extent necessary to carry out its purposes and except during such period as the board may deem necessary to preserve the corporation’s goodwill or going-concern value pending a sale or other disposition of its assets, or both, in whole or in part. The board shall cause written notice of the commencement of the proceeding for voluntary winding up to be given by mail to all its members (except no notice need be given to the members who voted in favor of winding up and dissolving the corporation), to all known creditors and claimants whose addresses appear on the records of the corporation, and to the Attorney General.

(Added by Stats. 1978, Ch. 567.)

6614.

If a corporation is in the process of voluntary winding up, the superior court of the proper county, upon the petition of (a) the corporation, or (b) the authorized number (Section 5036), or (c) the Attorney General, or (d) three or more creditors, and upon such notice to the corporation and to other persons interested in the corporation as members and creditors as the court may order, may take jurisdiction over such voluntary winding up proceeding if that appears necessary for the protection of any parties in interest or if it appears necessary to protect the purpose or purposes served by the corporation. The court, if it assumes jurisdiction, may make such orders as to any and all matters concerning the winding up of the affairs of the corporation and the protection of its creditors, its assets and its purpose or purposes as justice and equity may require. The provisions of Chapter 15 (commencing with Section 6510) (except Sections 6510 and 6511) shall apply to such court proceedings.

(Added by Stats. 1978, Ch. 567.)

6615.
(a) When a corporation has been completely wound up without court proceedings, a majority of the directors then in office shall sign and verify a certificate of dissolution stating:
(1) That the corporation has been completely wound up.
(2) That its known debts and liabilities have been actually paid, or paid or adequately provided for as far as its assets permitted, or that it has incurred no known debts or liabilities, as the case may be. If there are known debts or liabilities for payment of which adequate provision has been made, the certificate shall state what provision has been made, setting forth the name and address of the corporation, person or governmental agency that has assumed or guaranteed the payment, or the name and address of the depositary with which deposit has been made or other information as may be necessary to enable the creditor or other person to whom payment is to be made to appear and claim payment of the debt or liability.
(3) That the corporation is dissolved.
(4) That all final returns required under the Revenue and Taxation Code have been or will be filed with the Franchise Tax Board.
(5) That the corporation, if applicable, is a committee, as defined in Section 82013 of the Government Code, that is required to and does file any statement pursuant to the provisions of Article 2 (commencing with Section 84200) of Chapter 4 of Title 9 of the Government Code and is exempt from the supervisory authority of the Attorney General pursuant to Sections 12581 and 12583 of the Government Code and is exempt from and not required to file the attachment specified in subdivision (b).
(b) Except as provided in subdivision (c), one of the following documents issued by the Attorney General shall be attached to the certificate of dissolution:
(1) A written waiver of objections to the distribution of the corporation’s assets pursuant to subdivision (c) of Section 6716.
(2) A written confirmation that the corporation has no assets.
(c) The certificate of dissolution and attachment described in subdivision (b) shall be filed with the Secretary of State. The Secretary of State shall not accept a certificate of dissolution for filing without this attachment unless the attachment is not required as specified in paragraph (5) of subdivision (a). The corporate existence shall cease upon the acceptance of the filing of the certificate of dissolution and, if required, the attachment, by the Secretary of State, except for the purpose of further winding up if needed. The Secretary of State shall notify the Franchise Tax Board of the dissolution.
(Amended by Stats. 2011, Ch. 442, Sec. 12. (AB 1211) Effective January 1, 2012.)

6616.

Except as otherwise provided by law, if the term of existence for which any corporation was organized expires without renewal or extension thereof, the board shall terminate its activities and wind up its affairs; and when the affairs of the corporation have been wound up a majority of the directors shall execute and file a certificate conforming to the requirements of Section 6615.
(Added by Stats. 1978, Ch. 567.)

6617.

(a) The board, in lieu of filing the certificate of dissolution, may petition the superior court of the proper county for an order declaring the corporation duly wound up and dissolved. Such petition shall be filed in the name of the corporation.
(b) Upon the filing of the petition, the court shall make an order requiring all persons, including the Attorney General, interested to show cause why an order shall not be made declaring the corporation duly wound up and dissolved and shall direct that the order be served by notice to all creditors, claimants and members in the same manner as the notice given under subdivision (b) of Section 6517. Notice shall be served upon the Attorney General.
(c) Any person claiming to be interested as creditor or otherwise may appear in the proceeding at any time before the expiration of 30 days from the completion of publication of the order to show cause and contest the petition, and upon failure to appear such person’s claim shall be barred.
(d) Thereafter an order shall be entered and filed and have the effect as prescribed in Sections 6518 and 6519.  
(Added by Stats. 1978, Ch. 567.)

6618.

(a) A corporation in the process of voluntary winding up may dispose of the known claims against it by following the procedure described in this section.
(b) The written notice to known creditors and claimants required by subdivision (c) of Section 6613 shall comply with all of the following requirements:
(1) Describe any information that must be included in a claim.
(2) Provide a mailing address where a claim may be sent.
(3) State the deadline, which may not be fewer than 120 days from the effective date of the written notice, by which the corporation must receive the claim.
(4) State that the claim will be barred if not received by the deadline.
(c) A claim against the corporation is barred if any of the following occur:
(1) A claimant who has been given the written notice under subdivision (b) does not deliver the claim to the corporation by the deadline.
(2) A claimant whose claim was rejected by the corporation does not commence a proceeding to enforce the claim within 90 days from the effective date of the rejection notice.
(d) For purposes of this section “claim” does not include a contingent liability or a claim based on an event occurring after the effective date of dissolution.  
(Added by Stats. 1996, Ch. 589, Sec. 19. Effective January 1, 1997.)