

Dissolving a School Support Organization (SSO)

1. Per the attorney general's office, to terminate the school support organization (SSO), the SSO must first complete the packet of information located at the below hyperlink and send in all requested documents to the TN Attorney General's Office either by mail or email (physical address is located on page 3 of their packet and an email address that was provided on January 26, 2021 is: shawn.ackors@ag.tn.gov)

<https://www.tn.gov/content/dam/tn/attorneygeneral/documents/nonprofits/nonprofit-dissolutions.pdf>

2. Once the attorney general receives the SSO's packet of information, their office has 45 days to review it. If accepted, they will notify the SSO that they have been approved to continue filing the proper forms with the state to cease business. **Once approved by the attorney general**, the form to file with the state to cease business is located on the TN Secretary of State's website under "find and update a business record". <https://tnbear.tn.gov/Ecommerce/FilingSearch.aspx>

Once you click on the above hyperlink, enter the SSO's state control number (located on your annual report), click search, and then click on the SSO's control number that is listed. (Make sure to verify that it is your SSO's name.) In the "Available Entity Actions" box, click "More" and then click "Cease Business in Tennessee" and then follow the instructions provided online by the TN Secretary of State.

3. The state can answer any questions you might have, but neither they nor CMCSS can tell you how to complete the forms. Since CMCSS cannot provide legal advice, you may need to consult an attorney or CPA who has this knowledge if you encounter issues.
4. If the SSO is a 501c3 organization, the SSO should also notify the IRS that they have ceased business once termination is complete.

NOTE: The state may change their website information which could therefore cause the above hyperlinks not to work. If you encounter issues with the hyperlinks, please contact Patricia Stamps at the following email address: patricia.stamps@cmcoss.net

Warning: None of the above provided information is intended to be legal advice, but simply a reference aide for SSOs.