

Instructions for completing form (CD 400).

Important – Please Read. A corporation may dissolve by filing articles of dissolution. Dissolution is a complex process. Filers are **strongly urged** to obtain professional legal, tax and or business advice to assure filers goals and intentions are met, that requirements of the law are satisfied, and that the shareholders, officers and directors are protected even after the dissolution. Use of this form is optional. Form CD 400 is not intended to replace competent legal counsel. Secretary of State staff is not authorized to provide legal counsel or explain the steps necessary to successfully dissolve a corporation or to complete this form. **A corporation that has not commenced business or has not issued shares may use form CD 400 to dissolve.** Articles of dissolution may also be drafted pursuant O.C.G.A. § [14-2-1401](#). The entire form must be completed.

Article One	Name of the corporation	Provide the name of the corporation.
Article Two	Date of incorporation	Provide the date of incorporation.
Article Three	Statement that the corporation has not commenced business or issued shares. Either of these provisions must be present in order to use this form.	
Article Four	All debts of the corporation must be paid or discharged in order to use this form.	
Article Five	Adequate disposition of corporation's assets must be made according to shareholders rights and interests (if shares were issued).	
Article Six	Filer may choose only one of the preferred options indicating the method of authorization of dissolution.	
Signature	The articles of dissolution must be signed by either the chairman of the board of directors, an officer, a receiver or trustee if one has been appointed by a court, or the attorney for the corporation. The signer must state the capacity in which he or she is signing.	

The effective date of the dissolution is the date the articles are received by the Secretary of State. The completed form should be mailed or delivered to **Corporations Division, 315 West Tower, #2 Martin Luther King, Jr. Drive, Atlanta, GA 30334**. Please Note: There is no fee requirement for filing "Articles of Dissolution".