



(Interim)¹

Tripartite Conversion Toolkit (ver.1.1)

**Assistance for former District and Tripartite Local (Local) Societies
in the process of transitioning to a tripartite structure with ADA/PDA**

¹ This toolkit is subject to periodic updates as information about the evolving needs of PDA component societies is received by PDA throughout the transition period. **Changes made since release of the prior version are highlighted.**

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Introduction

PDA's new governance model has been adopted in order to transition the organization from its current quadripartite (four-part) structure to a tripartite (three-part) system. This change will allow PDA to be compatible with the ADA's new software platform, Salesforce/Fonteva. The new platform has a number of features designed to enhance member value and will be a substantial upgrade to our current technology. Currently, the only places in the entire country where dental associations have a quadripartite structure are Pennsylvania, Florida and one area of Illinois. However, PDA is the only dental association that *bills* for membership at all four levels. It is also well known that current members identify with, and are most likely to engage with, their locals more so than their districts.

For all of these reasons, the PDA Board of Trustees and the Council of Districts voted unanimously to reimagine our governance and transition to a tripartite model with the elimination of Trustee Districts as both a *governing entity* and a *dues-collecting entity*. (Note for the sake of clarity, local societies going forward will be referred to as "Tripartite Locals.") The amendments to the [PDA Bylaws](#) that put into effect this change were adopted on October 30, 2024, with most changes taking *initial* effect January 1, 2025.

Basic Tripartite Structure and Function

The current *Trustee Districts* will essentially be replaced by *Trustee Regions*, which will have the exact same geographic boundaries as the former districts. However, Trustee Regions will function similarly to the way the ADA Trustee Districts now function. While an ADA multi-state Trustee District is a confederation of *states*, our PDA Trustee Regions will be a confederation of *Tripartite Locals*. (ADA Trustee Districts = PDA Trustee Regions and States = Tripartite Locals)

Before coming to PDA, our PDA Executive Director Ward Blackwell was the Executive Director of the Louisiana Dental Association, which was part of a multi-state ADA Trustee District that also included Arkansas, Kansas and Oklahoma. Accordingly, he has a wealth of experience in how a multi-state ADA Trustee District functions. The following bullet points enumerate how a **PDA Trustee Region** might function if generally following the model of a multi-state ADA Trustee District:

- There is no formal governance structure, i.e., *there are no bylaws*; the Trustee Region does not exist as a legal entity that has filed articles with any state, drafted bylaws, etc. There may be written procedures, but they are not binding in the legal sense. (Note: while the Trustee Region has no formal governance structure, the entity formerly known as a district *may* continue to have such a structure separate from the tripartite. What becomes of the former district is ultimately to be determined by the members within it. See Section 2 for details regarding the most likely options. And, see "Relationship to

Tripartite” in Section 1D for more details about the distinction between a former Trustee District and a Trustee Region.)

- Generally, the only requirement of a Trustee Region in [PDA Bylaws](#) is to conduct elections for trustee(s). If the Region chooses to hold meetings, whether for elections or other purposes, those meetings may be held in person or electronically. Planning of trustee region meetings in a given year could be handled by the President or their designee, of each of the Tripartite Local Societies within the Trustee Region, with the responsibility rotating among the different Tripartite Local Societies in the Trustee Region based on an agreed upon schedule. When it is time for that responsibility to be assumed by another Tripartite Local Society, the Tripartite Local Society “handing off” that duty will share any relevant info (e.g., templates for memos, venue contracts, hotel contracts, etc.) that will be helpful in planning the next year’s meetings. Should the former district continue existence as a separate entity (See Section 2), the Tripartite Locals within that Trustee Region *could* also make arrangements to receive assistance with meeting planning from that former district.² Meeting planning should be done in consultation with the Trustee from that region.
- Each Tripartite Local Society in a Trustee Region will pay a per capita share of the costs (e.g., food, room rental, A/V) for the in-person meetings of their region meeting based on the number of people attending from each Tripartite Local Society. This money will be paid to the Tripartite Local that is planning the meetings, and that Tripartite Local will pay the vendor(s). Any residual funds are typically passed on to the next society that is assuming planning responsibility.
- Funds collected to cover meeting expenses are accounted for separately by the Tripartite Local Society collecting them but are generally not placed in a separate bank account.

SECTION 1: Detail of Changes

There are a number of changes that will need to occur by the **December 31, 2025** deadline in order to have a smooth transition to the new form of governance. Districts may consider appointing a task force to consider all of the necessary elements outlined below. Districts are strongly encouraged to seek appropriate financial and legal advice.³

² For instances in which an entity that is currently a PDA Trustee District continues to exist as an independent entity – in order to provide CE and networking events, for example – it would not be synonymous with the new Trustee Region. And, it should have no *direct* role in tripartite governance. See “Relationship to Tripartite” in Section 1D for more details.

³ While societies that already have relationships with attorneys and/or CPAs may wish to seek advice from those sources, PDA’s legal counsel and CPA will also be available as resources to answer questions and may be retained at PDA’s discounted rate, if substantial legal work is deemed necessary.)

A. DEFINITIONS

- Active Tripartite Locals are defined in the bylaws in Article 3.0 Section 3.2 POWERS & DUTIES:
 - Elect officers
 - Adopt and maintain a Constitution & Bylaws
 - Provide for its financial support
 - Hold meetings for members at least annually
 - Communicate with members & PDA no less than once/year
 - Have the power to discipline members
- Tripartite Locals are deemed inactive if they have failed to uphold two or more of the duties listed above.

B. CHANGES TO BE MADE BY ACTIVE TRIPARTITE LOCAL SOCIETIES

Bylaws Changes

- Eliminate provisions for election of officers/Board members to Trustee District.
- If consistent with agreements with other locals, establish a mechanism for nominating PDA Trustee candidates.
- Editorial changes to substitute Trustee Region/Tripartite Local Society.
- Gender neutral language.
- Recognize that Districts will no longer need bylaws or Board/officers; some provisions of district bylaws may need to be incorporated in Tripartite Local Society bylaws.

Governance/Procedural/Policy Changes

- In cooperation with other Tripartite Local Societies in that Trustee Region, establish a mechanism for electing PDA Trustee(s) for that Trustee Region:
 - There will be the addition of four (4) Trustees to the PDA Board of Trustees.
 - Trustee Region 5 and Trustee Region 10 will each have one additional Trustee; Trustee Region 2 will have two (2) additional Trustees.
 - These new Trustees will be eligible to take office in April 2025 at the Pennsylvania Dental Meeting (provided they have gone through orientation).
 - In order to assure a balanced staggering of the terms for all trustees on the PDA board will be maintained, the additional Trustee from the Fifth Trustee Region will have a two-year term; one of the new Trustees from the Second Trustee Region will have a one-year term; the additional Trustee from the Tenth Trustee Region will have a 3-year term, as will the second additional trustee from the Second Trustee Region.
- Sunset Trustee Districts and become Trustee Regions.
- Self-determination; Locals can merge. Any two or more Tripartite Locals can merge together. (See Article 3.3 of [PDA Bylaws](#) for details on how this is accomplished.) This

includes all the Tripartite Local Societies within a currently existing district combining together, essentially making that former district into one large local society. In short, while a district as a governing and dues-collecting entity will no longer exist within the ADA/PDA Tripartite, the Tripartite Locals within a Trustee Region may *choose* to effectively create a new entity that is in most respects the same as the old district by all merging together.

- Should the Tripartite Local Societies in a Trustee Region not opt to combine into a single large Tripartite Local Society, but they do wish to continue meeting together for CE courses/social events, this can be accomplished one of two ways: a) convert the District Society entity into a study club or similar organization (basic steps can be found in Section 2), or b) through informal cooperative agreements (e.g., an MOU). If the latter course is chosen, consideration should be given to the following:
 - Each active local fund the event proportionately
 - Who will select speakers
 - Who will select venue
 - Who will collect the money
- Consider whether name/logo changes are needed. (I.e., does name or logo incorporate a reference to the District Society?)

Dues Waivers & Retirement Affidavits – will become a responsibility of Tripartite Local Societies (See Appendix G)

C. CHANGES TO BE MADE BY INACTIVE TRIPARTITE LOCAL SOCIETIES

Governance/Procedural/Policy Changes

- Determine whether to reactivate or merge with another Tripartite Local Society. If reactivating, develop plan to meet criteria for active Tripartite Local Societies (See “Definitions” above).
- IF merging with another Tripartite Local, determine whether to dissolve the existing society or convert to a compatible entity outside PDA governance structure (e.g., a study club). Basic steps for each can be found in Section 2.

D. CHANGES TO BE MADE BY DISTRICT SOCIETIES

Governance/Procedural/Policy Changes

- Determine whether to dissolve the society or convert to a compatible entity outside PDA governance structure (e.g., a study club). Basic steps for each can be found in Section 2.
- PDA is only allowed to offer ADA CERP recognition via the Extended Approval Program (EAP) to its component societies (i.e., going forward, this will mean only Tripartite Local Societies). A district that currently has ADA CERP recognition through PDA via the EAP

and intends to continue to provide CE as an entity outside the new PDA governance structure going forward will probably want to apply for recognition directly from [ADA CERP](#) or for [approval as a local provider from AGD PACE](#). To ensure continuity for the entity's status as a CE provider, the new recognition should be effective no later than the first planned CE event following the earlier of: 1) expiration of the district's current EAP recognition, or 2) January 1, 2026.

Employee Changes

- Review employment contract
 - Must notice be given; how many days/months.
 - Severance pay required?
 - Departing bonus for service.
- If employee will continue be sure that the contract reflects the appropriate entity as the employer. Convert from employment by district to Tripartite Local (consult attorney).
- Establish end date of employment, recognizing that all changes must be in place by 12/31/25.

Relationship to Tripartite

There is a distinction to be made about the role of a district that is in existence on 12/31/2024 and continues to exist going forward with a formal governance structure that is outside the ADA/PDA tripartite (as per Section 2 "Continuation as an Independent Entity"). The Trustee Region in that area will have the same geographic boundaries as the former district, and it will be comprised of the same Tripartite Local Societies that were affiliated with that former district. But while whatever entity the district becomes would obviously have a relationship with its own members – and by extension, it will have an informal relationship with the rest of the tripartite – it really should not have a *direct* role in the governance of any level of the tripartite. Conversely, a Trustee Region is part of PDA's governance, even though it will not have bylaws or a formalized operating structure of its own.

It seems obvious that there is likely to be a convenience in some cases for Tripartite Local Societies within a Trustee Region to conduct PDA Trustee elections in conjunction with meetings of the entity that was formerly a district. This is fine. As noted in "Basic Tripartite Function," Tripartite Locals may arrange to receive assistance with meetings and elections from an entity that was formerly a district for that region. However, the election itself should be distinct from a meeting of the former district. And, responsibility for how those elections are conducted will ultimately rest fully with the Tripartite Locals no matter who actually does the planning.

Here is one fundamental reason why this distinction is important. As an independent entity, such a former district would be free to do things that might be consistent with its new role, but inconsistent with the tripartite (e.g., ADA or [PDA bylaws](#)). For example, a former district that is continuing as an independent entity (such as a study club) might:

- Adopt a different definition of "in good standing" than the one used by PDA.
- Expand membership to include dentists who are not PDA members and/or do not practice within the geographic boundaries it had as a PDA Trustee District.

Either of the above (and other possibilities) might make sense for the former district. The purpose of listing these strategies is not to place any value judgment on consideration of such options by a former district. But policies/strategies like these could pose a problem if a Trustee Region's election for a trustee were to be conducted by the independent entity that was formerly a PDA Trustee District. To illustrate, consider the following scenario:

A former PDA Trustee District continues to exist as an independent entity now called the Central PA Dental Study Club (CPDSC). CPDSC conducts two CE meetings and a networking event each year. Its membership is limited to dentists who practice within the same geographic boundaries as it had as a PDA district. Since its CE events are quite popular, though, dentists who are not members of the PDA have become members of the CPDSC in order to take advantage of the much lower registration fee CPDSC charges its members to attend courses.

The Tripartite Local Societies within the Trustee Region that corresponds with the CPDSC boundaries find it convenient to conduct elections for PDA trustee in conjunction with one of the CPDSC meetings in years when they are due to elect a new trustee. They also ask the CPDSC to provide time on the agenda for them to conduct the election and even to print up ballots for the election. All of this is okay. However, if the election were to be conducted as part of the regular CPDSC meeting – and thus include all present – then non-PDA members could *possibly* be among those in attendance, but they would not be eligible to vote.

Therefore, the leadership of the Tripartite Local Societies – not the CPDSC – should manage the actual election to ensure that only members in good standing of those Tripartite Local Societies vote and that all other applicable requirements for voters and candidates are satisfied. (One way to do this might be to conduct a “meeting within a meeting” that involves only PDA members from within that Trustee Region – perhaps distinguished by different color name badges.)

Bear in mind that [PDA Bylaws](#) do not stipulate that all members in the Trustee Region must vote in trustee elections nor that those elections be conducted at in-person meetings. A vote by the collective boards of all the Tripartite Local Societies within a Trustee Region during a virtual meeting could be an option. Or, a vote by electronic or mail ballot open to all members within a Trustee Region could be an option. Finally, Tripartite Local Societies that do choose to conduct elections in cooperation with meetings of independent entities are welcome to contact PDA for guidance as to conducting those elections.

Section 2: Dissolution / Conversion Outline for Districts (and Possibly Inactive Locals)

A. INITIAL DETERMINATIONS

1. Determine if the organization is incorporated as a nonprofit corporation or if it exists as an unincorporated association.
 - a. The Pennsylvania Secretary of State maintains a database available to the public to search for corporations. If the entity is not registered with the Secretary of State, it is an unincorporated association. <https://file.dos.pa.gov/search/business>
 - b. The governing documents of a nonprofit corporation are Articles of Incorporation and Bylaws. A copy of the Articles of Incorporation can be ordered from the Secretary of State. The Bylaws are not filed with any governmental agency except that a copy may have been filed with the IRS if the organization applied for tax exempt status.
 - c. The governing document of an unincorporated association is typically called a Charter or may be called Bylaws.
2. Review the governing documents to determine if the organization has members with voting rights under state law with respect to fundamental changes to the organization. For purposes of this outline, organizations that have members with voting rights shall be referred to as “membership organizations” and organizations that have no members with voting rights shall be referred to as “non-membership organizations.”
3. Determine if the organization is filing a Form 990 (series) annually with the IRS and, if so, whether the organization is tax exempt under Section 501(c)(3) or Section 501(c)(6) of the Internal Revenue Code.
4. Determine if the organization is going to dissolve or if the organization is going to remain in existence as an independent entity.

B. NONPROFIT CORPORATIONS – FORMAL DISSOLUTION

1. Prepare a Plan of Dissolution
 - a. Develop a plan for how the organization’s remaining assets will be distributed. In general, assets should go to another nonprofit or entity with similar exempt purposes.
 - b. If the organization is tax exempt under Section 501(c)(3) the assets can only be distributed to another 501(c)(3) or to another tax-exempt entity provided the future use of such assets is restricted to charitable purposes.
2. Board Recommendation or Board Approval (Appendices A and B)
 - a. The board of directors must meet and formally vote to either (i) recommend dissolution to the members (membership organizations) or (ii) dissolve the organization (non-membership organizations).

- b. Review the organization's bylaws for any specific procedures and voting requirements on dissolution.
3. Members Approval (Membership organizations only) (Appendix A)
 - a. Unless the Bylaws adopted by the Members specifically provide otherwise, dissolution of a membership organization must also be approved by the membership. Review the bylaws for notification, quorum and voting requirements.
4. Publish Notice of the adoption of the Plan of Dissolution in two local newspapers of general circulation, one of which must be a legal publication. Notice only needs to be published once in each newspaper. (Appendix C)
5. Provide Notice to all known creditors of the corporation by certified mail. (Appendix C)
6. Provide Notice of the adoption of the Plan of Dissolution to the municipality in which the organization is located. (Appendix C)
7. Send Notice of the dissolution to the Office of the Attorney General (OAG). (Appendix D)
 - a. A 501(c)(3) organization will need to request a letter of no objection with respect to the distribution of assets. To obtain a letter of no objection, the organization will need to provide a copy of the following documents and will need to fully describe how the assets will be distributed:
 - i. Articles of Incorporation
 - ii. Bylaws
 - iii. Form 990 or financial statements for three years
 - b. A 501(c)(6) organization should notify the OAG but should not need to request a letter of no objection unless the organization has assets devoted to charitable purposes. That the organization is exempt under Section 501(c)(6) and has no charitable assets should be stated in the letter.
8. Liquidate any assets that will not be distributed in kind and resolve any debts and liabilities. Ensure that the organization's final financial obligations (such as employee salaries, vendor payments, etc.) are settled.
9. Cancel any state permits, licenses, or registrations (e.g., sales tax permits or charitable registrations).
10. Distribute any remaining assets in accordance with the Plan of Dissolution (retain sufficient cash for final expenses).
11. Complete and send a Form REV-181 to the Pennsylvania Department of Labor (DOL) and the Pennsylvania Department of Revenue (DOR) to request clearance certificates. This form cannot be filed until after all assets have been distributed, but funds can be reserved for final expenses such as the filing fee for the Articles of Dissolution and accountant fees. (Appendix E)

12. File Articles of Dissolution with the State. The clearance certificates from the DOL and DOR must be attached to the Articles of Dissolution along with any letter of no objection from the Office of the Attorney General. (Appendix F)
13. File a final Form 990 with the IRS, indicating that this will be the last return by checking the appropriate box on the form and attaching a copy of the Articles of Dissolution with filing evidence. (If the organization files a Form 990-N, simply check the “terminated business” box on the form. There is no need to provide a copy of the Articles of Dissolution.)
14. After payment of all final expenses, close all bank accounts. If any funds remain after payment of all expenses, make an additional distribution to the entity which received the organization’s assets under the Plan of Dissolution.
15. If the organization had paid employees:
 - a. Close Pennsylvania payroll, Unemployment Compensation and/or Workers’ Compensation accounts. Cancel the account in myPATH or if you are not a registered myPATH user, complete form REV-1706 and send by email or fax to 717-787-3708.
 - b. Close the organization IRA Business Account by sending a letter to the IRS (Internal Revenue Service, Cincinnati, OH 45999) with the following: (i) the complete legal name of the business; (ii) the business EIN; (iii) the business address; (iv) the reason you wish to close the account. This letter cannot be sent until after the final 990 is filed.
16. Arrange for retention of the most recent 7 years of board minutes, member minutes and financial records.

C. UNINCORPORATED ASSOCIATIONS – DISSOLUTION

Unincorporated associations will follow the essentially the same process as nonprofit corporations but can exclude some steps.

1. Review the governing charter/bylaws for any specific reference to dissolution. A plan of dissolution should be adopted by the members and/or any governing body.
2. Liquidate any assets that will not be distributed in kind and resolve any debts and liabilities. Ensure that the organization’s final financial obligations (such as employee salaries, vendor payments, etc.) are settled.
3. Cancel any state permits, licenses, or registrations (e.g., sales tax permits or charitable registrations).
4. Distribute any remaining assets in accordance with your dissolution plan and close bank accounts. Any assets committed to a charitable purpose must be distributed in accordance with that purpose.

5. File a final Form 990 with the IRS, indicating that this will be the last return by checking the appropriate box on the form and describing the dissolution. (If the organization files a Form 990-N, simply check the “terminated business” box on the form.)
6. If the organization had paid employees:
 - a. Close Pennsylvania payroll, Unemployment Compensation and/or Workers’ Compensation accounts. Cancel the account in myPATH or if you are not a registered myPATH user, complete form REV-1706 and send by email or fax to 717-787-3708.
 - b. Close the organization IRA Business Account by sending a letter to the IRS (Internal Revenue Service, Cincinnati, OH 45999) with the following: (i) the complete legal name of the business; (ii) the business EIN; (iii) the business address; (iv) the reason you wish to close the account. This letter cannot be sent until after the final 990 is filed.
7. Arrange for retention of the most recent 7 years of board minutes, member minutes and financial records.

D. CONTINUATION AS AN INDEPENDENT ENTITY

- An organization tax exempt under Section 501(c)(6) that decides to continue existence, will continue to qualify under Section 501(c)(6) provided that it continues to be an association of persons having some common business interest, the purpose of which is to promote such common interest and not to engage in a regular business of a kind ordinarily carried on for profit. Activities must be devoted to improving business conditions of one or more lines of business as distinguished from performing particular services for individual persons. A description of any changes in activities may need to be reported on the Form 990 if significant.
- An organization tax exempt under Section 501(c)(3) that decides to continue existence, will continue to qualify under Section 501(c)(3) provided that it continues to be organized and operated exclusively for its exempt purposes as described to the IRS in its application for tax exempt status.
- Articles of Incorporation, Bylaws and/or Charters may need to be amended to remove provisions concerning the Pennsylvania Dental Association, such as the election of PDA Trustees.
- An organization that decides to continue its existence may want to consider changing its name if the current name identifies the organization as a District of the PDA. A name change is accomplished by filing Articles of Amendment with the Pennsylvania Department of State. An organization that changes its name may also want to notify the

IRS and request a new letter confirming the organization's tax-exempt status under the new name.

- An organization that decides to continue its existence may need (or want) to revise its logo in order to reflect: 1) any name change, and/or 2) disconnection from the PDA governance structure.
- An organization that decides to continue its existence will retain all of its current assets.

APPENDIX A-1: Membership Nonprofit Corp. – Sample Board Resolution & Plan of Dissolution

[NAME OF ORGANIZATION]

The following Resolutions were adopted at a duly called meeting of the Board of Directors of [Name of Organization], a Pennsylvania corporation (“the “Corporation”), held on _____:

RESOLUTION TO RECOMMEND DISSOLUTION TO MEMBERS

WHEREAS, after due consideration, the Board of Directors of the Corporation deem it to be in the best interests of the Corporation and its members that the Corporation be dissolved; and

WHEREAS, it is in the interests of the Corporation and its members to adopt a plan of dissolution for the satisfaction of the Corporation’s liabilities and the distribution of the Corporation’s assets.

NOW, THEREFORE, BE IT RESOLVED, that it is the recommendation of the Board of Directors that the Corporation be dissolved;

FURTHER RESOLVED, that the question of dissolving the Corporation be submitted to a vote of the Corporation’s members at the next meeting of the members;

FURTHER RESOLVED, that the Secretary of the Corporation is hereby directed to give written notice of the members’ meeting, stating that one of the purposes of the meeting is to consider the advisability of dissolving the Corporation;

FURTHER RESOLVED, that upon approval by the Corporation’s members, the following plan of dissolution is hereby adopted for the assembly and marshaling of the assets of the Corporation, the paying of all known debts and liabilities of the Corporation, and the distribution of the Corporation’s remaining assets:

PLAN OF DISSOLUTION

1. This Plan shall be effective as of _____ (the “Effective Date”). On the Effective Date, the Corporation *ceased/shall cease* doing business everywhere. The Corporation shall take such actions as are necessary to promptly wind up its affairs.

2. The Corporation shall serve sufficient notice on all known creditors of the Corporation by certified or registered mail and shall afford such creditors sixty (60) days from the date of such notice to assert or contest any claims against the Corporation. The Corporation shall pay or otherwise make provision for the debts and obligations of the Corporation.

3. The Corporation shall cause notice of the winding up proceedings to be officially published and to be mailed by certified or registered mail to each

municipal corporation in which the Corporation has a place of business in the Commonwealth of Pennsylvania.

4. The Corporation shall provide notice of the dissolution to the Office of the Attorney General of the Commonwealth of Pennsylvania and shall obtain any letter of no objection that may be required for the distribution of the assets of the Corporation.

5. After the liabilities of the Corporation have been paid or provided for and upon receiving any necessary governmental approvals, all remaining assets of the Corporation shall be distributed as follows: _____. Any funds or assets discovered or received after the Effective Date shall be distributed in the same manner as set forth above.

6. Promptly after the transfer of all remaining assets and the receipt of the required Tax Clearance Certificates from both the Pennsylvania Department of Labor and Industry and the Pennsylvania Department of Revenue, the proper officers of the Corporation shall execute, deliver and file Articles of Dissolution with the Secretary of State of the Commonwealth of Pennsylvania in order to accomplish the formal dissolution of the Corporation.

7. The Corporation shall cause to be prepared and filed all returns, documents and information required to be filed by reason of the complete liquidation of the Corporation.

RESOLVED, that the proper officers of the Corporation are authorized and directed to take all steps necessary to give effect to this resolution in accordance with the above plan of dissolution set forth herein.

RESOLVED, that the proposal to dissolve the Corporation may be amended or terminated by the Board of Directors of the Corporation at any time before the filing of articles of dissolution to dissolve the Corporation, even though the proposal has been adopted by the Corporation.

APPENDIX A-2: Membership Nonprofit Corp. – Sample Members Resolution

[NAME OF ORGANIZATION]

The following Resolutions were adopted at a duly called meeting of the Members of **[Name of Organization]**, a Pennsylvania corporation (“the “Corporation”), held on _____:

RESOLUTION TO APPROVE DISSOLUTION

WHEREAS, at a meeting of the Board of Directors of the Corporation, held on _____, the Board of Directors of the Corporation adopted resolutions recommending that the Corporation be dissolved and directing that the question of dissolution be submitted to the members of the Corporation; and

WHEREAS, at a meeting held on _____, the Board of Directors of the Corporation further adopted a plan for the liquidation of the Corporation and the distribution of its assets, subject to the approval of the members of the Corporation; and

NOW, THEREFORE, IT IS RESOLVED that the Corporation shall be dissolved;

FURTHER RESOLVED, that the Plan of Dissolution set forth in the resolutions adopted by the Board of Directors of the Corporation (the “Plan”) is hereby ratified and approved by the members of the Corporation; and

FURTHER RESOLVED, that the officers and directors of the Corporation are hereby authorized and directed to distribute the assets of the Corporation in accordance with the terms and conditions of the Plan, and to take such further action as may be necessary or proper to dissolve the Corporation.

APPENDIX B: Non-Membership Nonprofit Corp. – Sample Board Resolution & Dissolution Plan

[NAME OF ORGANIZATION]

The following Resolutions were adopted at a meeting of the Board of Directors of [Name of Organization], a Pennsylvania nonprofit corporation (the “Corporation”), held on _____, 2024:

RESOLUTION FOR DISSOLUTION

WHEREAS, after due consideration, the Board of Directors of the Corporation deem it to be in the best interests of the Corporation that the Corporation be dissolved; and

WHEREAS, it is in the interests of the Corporation to adopt a plan of dissolution for the satisfaction of the Corporation’s liabilities and the distribution of the Corporation’s assets.

NOW, THEREFORE, BE IT RESOLVED, that the Corporation be dissolved.

IT IS FURTHER RESOLVED that the following plan of dissolution is hereby adopted for the assembly and marshaling of the assets of the Corporation, the paying of all known debts and liabilities of the Corporation, and the distribution of the Corporation’s remaining assets:

PLAN OF DISSOLUTION

1. This Plan shall be effective as of _____ (the “Effective Date”). On the Effective Date, the Corporation *ceased/shall cease* doing business everywhere. The Corporation shall take such actions as are necessary to promptly wind up its affairs.

2. The Corporation shall serve sufficient notice on all known creditors of the Corporation by certified or registered mail and shall afford such creditors sixty (60) days from the date of such notice to assert or contest any claims against the Corporation. The Corporation shall pay or otherwise make provision for the debts and obligations of the Corporation.

3. The Corporation shall cause notice of the winding up proceedings to be officially published and to be mailed by certified or registered mail to each municipal corporation in which the Corporation has a place of business in the Commonwealth of Pennsylvania.

4. The Corporation shall provide notice of the dissolution to the Office of the Attorney General of the Commonwealth of Pennsylvania and shall obtain any letter of no objection that may be required for the distribution of the assets of the Corporation.

5. After the liabilities of the Corporation have been paid or provided for and upon receiving any necessary governmental approvals, all remaining assets of the Corporation shall be distributed as follows: _____. Any funds

or assets discovered or received after the Effective Date shall be distributed in the same manner as set forth above.

6. Promptly after the transfer of all remaining assets and the receipt of the required Tax Clearance Certificates from both the Pennsylvania Department of Labor and Industry and the Pennsylvania Department of Revenue, the proper officers of the Corporation shall execute, deliver and file Articles of Dissolution with the Secretary of State of the Commonwealth of Pennsylvania in order to accomplish the formal dissolution of the Corporation.

7. The Corporation shall cause to be prepared and filed all returns, documents and information required to be filed by reason of the complete liquidation of the Corporation.

RESOLVED, that the proper officers of the Corporation are authorized and directed to take all steps necessary to give effect to this resolution in accordance with the above plan of dissolution set forth herein.

RESOLVED, that the proposal to dissolve the Corporation may be amended or terminated by the Board of Directors of the Corporation at any time before the filing of articles of dissolution to dissolve the Corporation, even though the proposal has been adopted by the Corporation.

APPENDIX C: Sample Notice

Pursuant to Title 15, Section 5975(b) of Pennsylvania Consolidated Statutes Annotated (15 Pa.C.S.A. §5975(b)), **[Name of Organization]**, a Pennsylvania Nonprofit Corporation, which has its registered office in the Commonwealth of Pennsylvania at **[street address, city and zip code]**, _____ County, Pennsylvania, hereby gives notice that the corporation has adopted a Plan of Dissolution, ceased operations on _____, 2024 and intends to file Articles of Dissolution with the Pennsylvania Department of State.

For notice to creditors, add the following:

Pursuant to the Plan of Dissolution, **[Name of Creditor]** is afforded sixty (60) days from the date of this notice to assert or contest any claims against the Corporation.

APPENDIX D: Office of the Attorney General

Submissions can be emailed to charities@attorneygeneral.gov

Specific mailing addresses are the following:

Counties: Adams, Bedford, Blair, Bradford, Centre, Clinton, Columbia, Cumberland, Dauphin, Franklin, Fulton, Huntingdon, Juniata, Lackawanna, Lancaster, Lebanon, Luzerne, Lycoming, Mifflin, Montour, Northumberland, Perry, Potter, Schuylkill, Snyder, Sullivan, Susquehanna, Tioga, Union, Wyoming and York

Pennsylvania Office of the Attorney General
Charitable Trusts and Organizations Section
14th Floor, Strawberry Square
Harrisburg, Pa 17120

Information 717/783-2853

Counties: Berks, Bucks, Carbon, Chester, Delaware, Lehigh, Monroe, Montgomery, Northampton, Philadelphia, Pike and Wayne

Pennsylvania Office of the Attorney General
Charitable Trusts and Organizations Section
1600 Arch Street, Suite 300
Philadelphia, Pa 19103

Information 215/560-2402

Counties: Allegheny, Armstrong, Beaver, Butler, Cambria, Cameron, Clarion, Clearfield, Crawford, Elk, Erie, Fayette, Forest, Greene, Indiana, Jefferson, Lawrence, McKean, Mercer, Somerset, Venango, Warren, Washington and Westmoreland

Pennsylvania Office of the Attorney General
Charitable Trusts and Organizations Section
1251 Waterfront Place, Mezzanine Level
Pittsburgh, Pa 15222

Information 412/565-7680

APPENDIX E: Form REV-181 and Instructions

[FORM REV-181](#): APPLICATION FOR A TAX CLEARANCE CERTIFICATE

[FORM REV-181 INSTRUCTIONS](#): INSTRUCTIONS FOR SECURING A TAX CLEARANCE CERTIFICATE TO FILE WITH THE PA DEPARTMENT OF STATE

APPENDIX F: ARTICLES OF DISSOLUTION AND INSTRUCTIONS

[Articles of Dissolution Domestic Corporation \(DSCB:15-1977/5977\) and Instructions](#)

APPENDIX G: Tripartite Dues Waiver Guidelines

The following tables contain some common waiver scenarios. As waiver applications are considered on a case-by-case basis, this is in no way a comprehensive list.

Typically, the tri-local secretary is responsible for reviewing the waiver applications. Some leaders have expressed concern over the subjective nature of the review process. PDA follows the guidelines set forth by the ADA, which recommends that all waivers be reviewed on an individual basis at the tri-local level, at the tri-local's discretion.

In response to a request from some leaders, PDA's Membership Committee has created and approved the following guidelines to serve as *suggestions on how tri-locals can handle common waiver scenarios*.

If a tri-local needs any additional information regarding a waiver, the tri-local is to contact the PDA Membership Dept with their request. Staff will contact the waiver applicant and request the information, and then pass it along to the tri-local. Leaders are encouraged to be as specific as possible with any requests for additional info, i.e., ask that the applicant provides a physician's note (if applicable), # hours worked per week, expected retirement date, etc.

Scenario 1

- **Members who are phasing into retirement, have reduced work hours and now work on a limited, part-time basis.**

Details

- Some members apply for a one-year waiver as their official retirement date is after the ADA's cutoff date (3/31 of the current year). We encourage members who are retiring this year but after the cutoff date, to apply for a dues waiver this year and then switch to retired membership the following year.
- Some members choose to phase into retirement on a more gradual basis. Although it varies, some members will do temp work while others will work in their offices for a few days a month or a few hours per week. Waiver applicants in this category typically apply for more than one consecutive waiver.

Questions

- **Should there be a limit on the number of waivers a member receives during the phase-out period?**
- **Should tri-locals be encouraged to approve repeat applicants in this category for partial instead of full waivers?**

Recommendation

- Follow graduated waiver structure (100% first request, then 50%, etc.)
- 50% waiver if member is still working part time (15 hours per week or more); use judgment for others

Scenario 2

- **Financial reasons (includes student loans, poor economic conditions, and reduced patient base)**

Details

- Recent graduates and new dentists are usually eligible to receive a dues reduction as part of the Graduated Dues Structure. Although it is not overly common for a recent grad to request a further reduction on his or her already reduced dues, it does happen. Student loan costs are one of the top reasons that younger dentists, especially those who have finished progressing through the Graduated Dues Structure and now pay full active dues, request waivers.
- Several members will list economic factors as a reason for applying for a waiver. In a few instances, tri-locals have either denied the waiver or requested additional information, since “the economy affects everyone.”

Questions

- Should tri-locals be encouraged to approve repeat applicants for partial instead of full waivers? (First application can receive a 100%, subsequent applications receive 50%).
- **Should there be a suggested limit on the number of waivers a member in this category can receive? Should there be a limit on the number of full 100% waivers?**

Recommendation

- Use graduated waiver structure (100% first request and then 50%, etc., for each subsequent request until member reaches full payment).

Scenario 3

- Members who apply for a dues waiver due to poor health

Details

- One of the most common reasons members apply for financial assistance is when they are experiencing poor health. These situations vary widely. Dentists whose health prevents them from returning to practice can apply for a Permanent Full Disability waiver.
- Other dentists are able to practice, but might have to temporarily reduce their hours, take a leave of absence, or transition into part-time work. Some members are able to return to work/continue working but are struggling with high medical bills and expenses.
- Currently, the ADA does not require a physician's signature for this waiver (although PFD waivers are typically signed by the dentist's physician). PDA does not require any notification or proof when it comes to waivers and instead trusts the information that the member has provided on his or her waiver application, which requires the member's signature.

Questions

- **Should there be any limit to the number of consecutive waivers an applicant receives related to declining health?**
- **Should whether or not a member is able to return to work on a full-time basis be taken into consideration (frequently the prognosis for the health condition is unknown)?**
- **Another possibility is to ensure tri-locals understand PFD waivers, since PFD waivers are less common than temporary financial waivers; in a few rare cases, tri-locals have approved an applicant for a temporary waiver when the applicant qualified for PFD.**

Recommendation

- Request physician's note on case-by-case basis
- Recommend to NOT necessarily follow graduated waiver structure. Use judgment. Recommends full waiver for most cases.
- If member has requested 3 consecutive waivers AND returns to work, transition to partial waivers.
- Revisit 3 years after first request. Member may qualify for PFD.

Scenario 4

- **Maternity leave**
- **Family leave**

Details

- Includes members who take time off work for child birth, caring for young children, caring for an ill spouse, as well as caring for elderly parents
- The length of time varies. Depending on the situation, a member might not know if/when he or she can return to work on a full-time basis due to responsibilities from home.
- On occasion members have needed to travel to provide caregiving, including out of the country for several months at a time.

Questions

- **Should tri-locals be encouraged to follow a Graduated Waiver Structure for this category (first time applicants receive 100% and then 50%, until they reach full payment)?**
- **If a member is aware of the amount of leave time required, should this affect the amount of waiver granted?**

Recommendation

- 100% for year of maternity leave (even if member received a full 100% waiver for a previous child).
- Depends on hours worked per week. If member is still working each week, a partial waiver is recommended. If a member is taking time off, ask member to specify amount of time. Use judgment regarding waiver level.

Additional recommendations

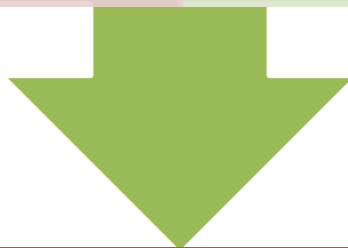
Waivers should be reviewed and returned to PDA within two (2) weeks of receipt



Suggest sources for acquiring additional information about the waiver applicant. This can include:

PDA staff

Tri- Local dental society leaders



Suggest items for applicant to provide for additional information. This can apply to both waiver requests or waiver reconsideration requests:

Hours worked per week	Expected retirement date	Physician's note (if applicable)	Explanation of patient base/clinic setting	Est. amount of student loan debt
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Waiver Reconsideration

A member is allowed to request that his or her tri-local revisit the waiver decision *ONE TIME* per waiver. After the tri-local has revisited the waiver and determined if any changes will be made, there can be no more waiver reconsideration requests.



Although it is rare, members may request that their tri-local reconsider their dues waiver decision due to

Dissatisfaction with the % of waiver granted	Member was denied a dues waiver	Member's situation has changed since waiver was submitted
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Member must provide additional information for reconsideration.

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