

Chapter Closing Checklist

1. Exhaust all means to continue operations:
 - a. Attempt to rejuvenate the chapter by recruiting new members and electing new officers
 - b. Request support from Council leadership
 - c. Request support from MOAA National
 - d. Attempt to form a satellite arrangement with another chapter

2. Failing all of these things, when the chapter's board of directors has voted to close the chapter:
 - a. Chapter President must notify MOAA national, in writing, of intent to close
 - b. Chapter board of directors should vote on and record the proper disposition of funds
 - i. Funds may not be returned to chapter members
 - ii. Funds may be sent to the state council or philanthropic organizations such as the MOAA Foundation, MOAA Scholarship fund, etc.
 - c. Close out chapter's bank account and post office box (if applicable)
 - d. Return original charter to MOAA national
 - e. Submit final IRS Form 990 and formally dissolve the chapter as a tax-exempt 501 (c) organization (if applicable)
 - f. Take down chapter website