

**PENNSYLVANIA DEPARTMENT OF STATE
BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS**

Return document by mail to: Name Address City State Zip Code Return document by email to: _____	Statement of Division DSCB:15-366 (7/1/2015)  366
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Read all instructions prior to completing.

Fee: \$70 plus \$125 for *each* new association resulting from the division.
The minimum amount to be submitted with this filing is \$195

In compliance with the requirements of the applicable provisions of 15 Pa.C.S. § 366 (relating to Statement of division), the undersigned domestic entity or foreign association, desiring to effect a division, hereby states that:

A. For the dividing association:

1. The name of the dividing association is: _____
2. The jurisdiction of formation of the dividing association is: _____
3. The type of association is (check only one):

Business Corporation	Limited Partnership	Business Trust
Nonprofit Corporation	Limited Liability (General) Partnership	Professional Association
Limited Liability Company	Limited Liability Limited Partnership	Other _____
4. Check and complete one of the following addresses.

	If the dividing association is a domestic filing association, domestic limited liability partnership or registered foreign association, the current registered office address as on file with the Department of State. <i>Complete part (a) OR (b) – not both:</i> (a) _____ Number and street City State Zip County (b) c/o: _____ Name of Commercial Registered Office Provider County
	If the dividing association is a domestic association that is <i>not</i> a domestic filing association or limited liability partnership, the address, including street and number, if any, of its principal office: _____ Number and street City State Zip County
	If the dividing association is a nonregistered foreign association, the address, including street and number, if any, of its registered or similar office, if any, required to be maintained by the law of its jurisdiction of formation; or if it is not required to maintain a registered or similar office, its principal office address: _____ Number and street City State Zip

5. Check one of the following:
- ☐ The dividing association will survive the division.

☐ The dividing association will not survive the division.

B. For the resulting association(s) that are created by the division:

1. The name of the resulting association is: _____
2. The jurisdiction of formation of the resulting association: _____
3. The type of association is (check only one):

Business Corporation	Limited Partnership	Business Trust
Nonprofit Corporation	Limited Liability (General) Partnership	Professional Association
Limited Liability Company	Limited Liability Limited Partnership	Other _____
4. Check and complete one of the following addresses.

(a) _____ (b) c/o: _____	If the resulting association is a domestic filing association, domestic limited liability partnership or registered foreign association, its registered office address. <i>Complete part (a) OR (b) – not both:</i> Number and street City State Zip County Name of Commercial Registered Office Provider County				
	If the resulting association is a domestic association that is <i>not</i> a domestic filing association or limited liability partnership, the address, including street and number, if any, of its principal office: Number and street City State Zip County				
	If the resulting association is a nonregistered foreign association, the address, including street and number, if any, of its registered or similar office, if any, required to be maintained by the law of its jurisdiction of formation; or if it is not required to maintain a registered or similar office, its principal office address: Number and street City State Zip				

- 5. The property and liabilities of the dividing association that are to be allocated to this resulting association are:**

Use Statement of Division – Addendum (DSCB:15-366AD)
additional resulting associations created by the division.

C. Effective date of statement of division (check, and if appropriate complete, one of the following):

This Statement of Division shall be effective upon filing in the Department of State.

This Statement of Division shall be effective on: _____ at _____.
Date (MM/DD/YYYY) Hour (if any)

D. Approval of division by dividing association (check only one):

For a dividing association that is a domestic entity – The division was approved in accordance with 15 Pa.C.S. Chapter 3, Subchapter F (relating to division).

For a dividing association that is foreign association – The division was approved in accordance with the law of the jurisdiction of formation of the dividing association.

E. Attachments (see Instructions for required and optional attachments).

IN TESTIMONY WHEREOF, the undersigned dividing association has caused this Statement of Division to be signed by a duly authorized officer thereof this _____ day of _____, 20_____.

Name of Dividing Association

Signature

Title

**Pennsylvania Department of State
Bureau of Corporations and Charitable Organizations
P.O. Box 8722
Harrisburg, PA 17105-8722
(717) 787-1057
Web site: www.dos.pa.gov/corps**

General Information

Typewritten is preferred. If handwritten, the form must be legible and completed in black or blue-black ink in order to permit reproduction. The nonrefundable filing fee for this form is \$70 plus an additional \$125 for *each* new association resulting from a division. For a division in which the dividing association does not survive the division and two new associations result, for example, a total filing fee of \$320 is assessed. For a division in which the dividing association survives the division and one new association is created, for example, a total filing fee of \$195 is assessed.

This form and all accompanying documents, including any necessary governmental approvals, shall be mailed to the address stated above.

Checks should be made payable to the Department of State. Checks must contain a commercially pre-printed name and address.

Applicable Law

The Association Transactions Act, effective July 1, 2015, sets out the procedural aspects of divisions for all entity types. See, in general, 15 Pa.C.S. §§ 311-330; for division; 15 Pa.C.S. §§ 361-368. The requirements for the Statement of Division are set forth in 15 Pa.C.S. § 366. Statutes are available on the Pennsylvania General Assembly website, www.legis.state.pa.us, by following the link for Statutes.

Who should file this form?

A Statement of Division must be filed with the Pennsylvania Department of State where a domestic entity divides into:

- (1) The dividing association and one or more new associations that are either domestic entities or foreign associations.
- (2) Two or more new associations that are either domestic entities or foreign associations.

Where the division is authorized by the law of the jurisdiction of formation of the foreign association and one or more of the resulting associations created in a division of a foreign association is a Pennsylvania domestic filing entity, then a Statement of Division must be filed with the Department of State.

Definitions

A **division** is a transaction in which one existing association is divided into two or more resulting associations. The dividing association may or may not survive the division, and one or more of the resulting associations may be foreign associations if the laws of each resulting association's jurisdiction of organization permit the division. If the division is authorized by the law of the jurisdiction of formation of a foreign

association, one or more of the resulting associations created in a division of a foreign association may be a domestic entity. As part of the division, the property and liabilities of the dividing association are allocated to the resulting associations as provided in the plan of division to the extent permitted by law.

A **resulting association** is a dividing association, if it survives the division, or a new association.

A **new association** is an association that is created by a division.

A **domestic filing association** is a Pennsylvania business corporation, nonprofit corporation, limited partnership, limited liability company, professional association or business trust.

A **registered foreign association** is a foreign association (formed in a jurisdiction other than Pennsylvania) that is registered to do business in this Commonwealth pursuant to a filing made in the Department of State.

Public organic record refers to Articles of Incorporation (for corporations), Certificate of Limited Partnership (limited partnerships), Certificate of Organization (limited liability companies), Articles of Association (professional association) or Declaration or Deed of Trust (business trusts).

Additional parties

Where more than one new association is created by the division, the DSCB:15-366AD (Statement of Division - Addendum) must be completed and be attached to this form.

Form Instructions

Enter the name and mailing address to which any correspondence regarding this filing should be sent. This field must be completed for the Bureau to return the filing. If the filing is to be returned by email, an email address must be provided. An email will be sent to address provided, containing a link and instructions on how a copy of the filed document or correspondence may be downloaded. Any email or mailing addresses provided on this form will become part of the filed document and therefore public record.

A. For the dividing association

A.1. Give the exact name of the dividing association.

"Dividing association" means the association that approves a plan of division. The dividing association may or may not survive the division. 15 Pa.C.S. § 312. If the dividing association is an existing Pennsylvania filing entity or limited liability partnership, or is a foreign association or foreign limited liability partnership already registered in Pennsylvania, the name on this line must match exactly the association name as shown in Department's records at the time the Statement is submitted for filing. **This field is required.**

A.2. Give the jurisdiction of formation of the dividing association. “Jurisdiction of formation” means the jurisdiction whose law includes the governing statute of the entity. For example, if the dividing association is a Pennsylvania corporation, then the jurisdiction of formation is Pennsylvania. NOTE - A dividing association that is a domestic entity and survives the division is not authorized to change its jurisdiction of organization as part of the division. **This field is required.**

A.3. Check the appropriate box to indicate the dividing association type. Only one box may be checked. **This field is required.**

A.4. Check and complete one of the address boxes, based on the criteria given. **This field is required.**

If the dividing association is a domestic filing association, domestic limited liability partnership or registered foreign association, the address provided must be of its registered office (a) or Commercial Registered Office Provider (b) as on file with the Department of State.

If the dividing association is a domestic association that is not a domestic filing association or limited liability partnership, the address given must be the principal office, including street and number, if any.

If the dividing association is a nonregistered foreign association, the address provided must be the address, including street and number, if any, of its registered or similar office required to be maintained by the law of its jurisdiction of formation; or if it is not required to maintain a registered or similar office, its principal office.

Post office boxes are not acceptable for any address. Under 15 Pa.C.S. § 135(c) (relating to addresses) an actual street or rural route box number must be used as an address, and the Department of State is required to refuse to receive or file any document that sets forth only a post office box address.

B. For the resulting association(s).

Complete the requested information for all new resulting associations of the division.

B.1. Give the exact name of each new resulting association. “Resulting association” means a dividing association, if it survives the division, or a new association that is created by a division and comes into existence immediately after the division becomes effective. 15 Pa.C.S. § 312.

The resulting association name must include the appropriate association designator. For example, if a new corporation is being created as a resulting association, an acceptable corporate identifier must be part of the association name. For domestic filing entity name requirements, see 15 Pa.C.S. §§ 201-207. For foreign association name requirements, see 15 Pa.C.S. § 412 and § 414. Statutes are available on the Pennsylvania General Assembly website, www.legis.state.pa.us, by following the link for Statutes. **This field is required.**

B.2. Give the jurisdiction of formation of the resulting association. “Jurisdiction of formation” means the jurisdiction whose law includes the governing statute of the entity. For example, if the resulting association is a Pennsylvania corporation, then the jurisdiction of formation is Pennsylvania. **This field is required.**

B.3. Check the appropriate box to indicate the resulting association type. Only one box may be checked. **This field is required.**

B.4. Check and complete one of the address boxes for the resulting association, based on the criteria given. **This field is required.**

If the new resulting association is a domestic filing association, domestic limited liability partnership or registered foreign association, the address provided must be a registered office address (a) or a Commercial Registered Office Provider (b).

If the new resulting association is a domestic association that is not a domestic filing association or limited liability partnership, the address given must be the principal office, including street and number, if any.

If the new resulting association is a non-registered foreign association, the address provided must be the address, including street and number, if any, of its registered or similar office required to be maintained by the law of its jurisdiction of formation; or if it is not required to maintain a registered or similar office, its principal office.

Post office boxes are not acceptable for any address. Under 15 Pa.C.S. § 135(c) (relating to addresses) an actual street or rural route box number must be used as an address, and the Department of State is required to refuse to receive or file any document that sets forth only a post office box address.

B.5. In a division, some or all of the property and liabilities are allocated between the dividing association and the resulting associations. It is not necessary to list in the statement of division each individual liability or item of property of the dividing association to be allocated to a resulting association, so long as the liabilities and property are described in a reasonable manner.

C. Effective date. Any date specified as the effective date of the Statement of Division must be a future effective date (after the date and time of its delivery to the Department). A specified effective date may not be retroactive (prior to the date and time of the Statement’s delivery to the Department). If a delayed effective date is specified, but no time is given, then the time used will be 12:01 a.m. on the date specified. If neither option for effective date is checked, it will be presumed that no specified delayed effective date is intended and the document will be effective upon filing. **This field is required.**

D. Approval. See 15 Pa.C.S. § 366(b)(5) and 15 Pa.C.S. §§ 321-330, which set forth the requirements for approval of entity transactions such as divisions by the associations involved. Statutes are available on the Pennsylvania General Assembly website, www.legis.state.pa.us, by following the link for Statutes. **This field is required.**

E. Attachments.

The following, in addition to the filing fee, shall accompany this form:

- (1) One copy of a completed form DSCB:15-134B (Docketing Statement-Changes) for the dividing association.

The resulting association type determines what additional documents and fees must be attached. The following, in addition to the filing fee and the mandatory attachment above, may be required to accompany this form:

- (2) One copy of a completed form DSCB: 15-134A (Docketing Statement), with respect to each newly created resulting association, unless the resulting association is a nonregistered foreign association.
- (3) Any necessary copies of form DSCB:19-17.2 (Consent to Appropriation of Name) or a resolution from the association's governors adopting an alternate name, if applicable, shall accompany a Statement of Division effecting a change of name or creating a new Pennsylvania or registered foreign entity.
- (4) Any necessary governmental approvals. A division involving a regulated entity may require approval of a government agency before it can become effective. See 15 Pa.C.S. § 103.
- (5) If the dividing association is a Pennsylvania filing entity and is amending its public organic record as approved in the plan of division, then an Amendment to the public organic record must be attached. For example, DSCB:15-1915/5915 (Articles of Amendment – Domestic Corporation) or DSCB:15-8512/8951 (Certificate of Amendment - Limited Partnership/Limited Liability Company).
- (6) If a resulting association is a foreign filing association or foreign limited liability partnership already registered with the Department of State, a completed DSCB:15-413 (Amendment – Foreign Registration Statement) approved as part of the plan of division, if applicable.

(7) For each resulting association that is a new Pennsylvania filing entity, one copy of its public organic record must be attached. For example, a completed form DSCB:15-1306-7102 (Articles of Incorporation-For Profit), DSCB:15-5306-7102 (Articles of Incorporation-Nonprofit), DSCB:15-8511 (Certificate of Limited Partnership), DSCB:15-8913 (Certificate of Organization) or other public organic record must be attached to the Statement of Division with respect to each new domestic filing entity resulting from the division.

(8) If a resulting association is a new Pennsylvania limited liability partnership or limited liability limited partnership that is not using the alternative procedure in

section 8201(f) (relating to scope), a completed DSCB:15-8201 (Statement of Registration) must be attached to the Statement of Division.

(9) If a resulting association is a Pennsylvania electing partnership, its completed DSCB:15-8701A (Statement Electing Partnership) must be attached to the Statement of Division.

(10) If a resulting association is a foreign filing association or a foreign limited liability partnership that will register simultaneously to transact business in Pennsylvania as a result of the division, a completed DSCB: 15-412 (Foreign Registration Statement), accompanied by the applicable fee and attachments, must be submitted at the same time as the Statement of Division.

(11) Tax clearance certificates. If the dividing association will not survive the division and none of the new associations resulting from the division will be either a domestic association or a registered foreign association, there must be submitted with this form tax clearance certificates from the Department of Revenue and the Department of Labor and Industry evidencing payment of all taxes and charges payable to the Commonwealth.

NOTE: Any Articles, Application, Statement or Registration attached to the Statement of Division must separately meet all the statutory filing requirements for that document type. However, if a resulting association created by the division is a domestic filing entity, its public organic record does not need to be signed or state the name or address of an incorporator of a corporation, organizer of a limited liability company or similar person with respect to any other type of entity.

Other provisions

A statement of division may contain any other provision not prohibited by law. If other provisions are intended to be part of the Statement of Division, they should be attached as an exhibit.

Signature and Verification

An authorized representative of the dividing association must sign the Statement of Division. Signing a document delivered to the Department for filing is an affirmation under the penalties provided in 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities) that the facts stated in the document are true in all material respects. **This field is required.**

Filing of Plan of Division in lieu of Statement of Division

Pursuant to 15 Pa.C.S. §366(e), a plan of division that is signed by the dividing association and meets all of the requirements of §366 (b) (relating to Contents of Statement of Division) may be delivered to the Department for filing instead of a Statement of Division.

Pursuant to 15 Pa.C.S. §316(a), a plan as delivered to the Department for filing in lieu of a statement of division may omit all provisions of the plan except provisions, if any, that:

DSCB:15-366–Instructions

(1) are intended to amend or constitute the operative provisions of the public organic record of a domestic association as in effect subsequent to the effectiveness of the plan;

(2) are required by this chapter in the statement in lieu of which the plan is being delivered to the department for filing; or

(3) allocate or specify the respective property and liabilities of the resulting associations, in the case of a plan of division.

However, if any of the provisions of a plan are omitted as permitted under §316 (a), the plan must state that the full text of the plan is on file at the principal office of the surviving or resulting association or domesticated entity and provide the address thereof in the filing made with the Department.