



Nonprofit Fundraising Registration

Nolo's 50-State Digital Guide

DIGITAL GUIDE



1 - YEAR SUBSCRIPTION

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Nonprofit Fundraising Registration

Nolo's 50-State Digital Guide

Ronald J. Barrett
and Stephen Fishman, J.D.



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| Editor | ILONA BRAY |
| Cover Design | SUSAN PUTNEY |
| Book Design | SUSAN PUTNEY |
| Proofreading | ROBERT WELLS |

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We believe accurate, plain-English legal information should help you solve many of your own legal problems. But this text is not a substitute for personalized advice from a knowledgeable lawyer. If you want the help of a trained professional—and we'll always point out situations in which we think that's a good idea—consult an attorney licensed to practice in your state.

About the Authors

Stephen Fishman is a Seattle-based attorney who has been writing about the law for over 25 years. He is the author of numerous books published by Nolo, including *Every Nonprofit's Tax Guide*; *Deduct It! Lower Your Small Business Taxes*; *Working for Yourself: Law and Taxes for Independent Contractors, Freelancers and Consultants*; and *Home Business Tax Deductions*.

He is often quoted on law-related issues by nationwide publications, including the *Wall Street Journal*, *San Francisco Chronicle*, and *Chicago Tribune*.

Ronald J. Barrett is the Vice President of Nonprofit Services at **COGENCY GLOBAL INC.**, a leading provider of nationwide and international registered agent, process agent, corporate, and secured transaction services for all industries including the nonprofit sector. As part of his work there, Mr. Barrett has developed (and continually fine tunes) a comprehensive suite of services for nonprofits, including charitable registration, corporate compliance, and sales tax exemption filings. He has a wealth of knowledge and experience working with nonprofits, state charities regulators, and state sales tax exemption filing offices. He is the author of numerous articles on nonprofit registration and regularly presents public and in-house CLE/CPE seminars on state charitable registration requirements around the country. Mr. Barrett is also a Standards for Excellence Institute Licensed Consultant.

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How to Use Nolo's Digital Guide to Nonprofit Fundraising Registration

Thirty-nine states plus the District of Columbia require nonprofits that solicit donations in their state to register with a state agency. State fundraising registration is a confusing and complicated process. The rules about how to register your nonprofit—including the forms, fees, and exemptions—vary state by state. The fact that your nonprofit might be exempt in one state says nothing about whether it will be exempt in others. You need to research each state's laws to find out the rules for that state. In addition, most states have annual or periodic renewal registration requirements. These renewal registration rules, including what forms and documents must be filed and the deadlines for filing, also vary state by state.

State nonprofit registration and renewal rules have been on the books for decades. Up until recently, however, nonprofits largely ignored them. Things have changed, however, and nonprofits can no longer risk not complying with state registration requirements. For one thing, nonprofits now must disclose on their IRS annual information returns whether they have complied with state fundraising registration requirements. In addition, many states are more aggressively enforcing their nonprofit registration rules and imposing fines and other penalties on nonprofits that are not in compliance.

This Digital Guide—the first of its kind—provides everything you need to handle your nonprofit's initial and renewal fundraising registration on your own. The first part of this guide, the *State-by-State Rules for Nonprofit Fundraising Registration*, contains detailed summaries of the fundraising registration rules for each state and the District of Columbia, including:

- initial registration requirements
- exemptions from registration
- renewal registration, and
- financial reporting requirements.

For each state, there are links to all the forms you need to complete the initial and renewal registration on your own. Several states permit you to use the Unified Registration Statement (URS) in lieu of their state forms, but this is recommended only for experienced applicants.

The next part of this guide, *Charitable Solicitation and Fundraising Registration: An Overview*, explains the entire registration process. Here you will learn:

- what the IRS wants to know about your registration practices
- how to determine where your nonprofit must register
- whether your nonprofit is exempt from registration
- the impact of Internet fundraising on your registration responsibilities
- strategies you can use to reduce the number of states in which you must register, and
- how to streamline the registration process by using the Unified Registration Statement.

Because state registration rules and deadlines are constantly changing, this Digital Guide comes with an annual subscription and will be completely updated twice a year on January 1 and July 1.

With these semi-annual updates, you can rest assured that you have the latest state registration rules and requirements at your fingertips. Using this Digital Guide, you will be able to confidently and easily handle on your own the initial and ongoing fundraising registration filings in any state.



State-by-State Rules for Nonprofit Fundraising Registration

Alabama

[Renewal](#) | [Search](#)

Alaska

[Renewal](#) | [Search](#)

Arizona

Arkansas

[Renewal](#) | [Search](#)

California

[Renewal](#) | [Search](#)

Colorado

[Renewal](#) | [Search](#)

Connecticut

[Renewal](#) | [Search](#)

Delaware

District of Columbia

[Renewal](#) | [Search](#)

Florida

[Renewal](#) | [Search](#)

Georgia

[Renewal](#) | [Search](#)

Hawaii

[Renewal](#) | [Search](#)

Idaho

Illinois

[Renewal](#) | [Search](#)

Indiana

Iowa

Kansas

[Renewal](#) | [Search](#)

Kentucky

[Renewal](#) | [Search](#)

Louisiana

[Renewal](#) | [Search](#)

Maine

[Renewal](#) | [Search](#)

Maryland

[Renewal](#) | [Search](#)

Massachusetts

[Renewal](#) | [Search](#)

Michigan

[Renewal](#) | [Search](#)

Minnesota

[Renewal](#) | [Search](#)

Mississippi

[Renewal](#) | [Search](#)

Missouri

[Renewal](#) | [Search](#)

Montana

Nebraska

Nevada

[Renewal](#) | [Search](#)

New Hampshire

[Renewal](#) | [Search](#)

New Jersey

[Renewal](#) | [Search](#)

New Mexico

[Renewal](#) | [Search](#)

New York

[Renewal](#) | [Search](#)

North Carolina

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North Dakota

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Ohio

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Oklahoma

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Oregon

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Pennsylvania

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Rhode Island

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South Carolina

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South Dakota

Tennessee

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Texas

Utah

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Vermont

Virginia

[Renewal](#) | [Search](#)

Washington

[Renewal](#) | [Search](#)

West Virginia

[Renewal](#) | [Search](#)

Wisconsin

[Renewal](#) | [Search](#)

Wyoming

Alabama

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Unless exempt, a charitable organization must register with the Alabama Attorney General if it:

- is located in the state of Alabama;
- intends to solicit charitable contributions in Alabama; or
- intends to have charitable solicitations solicited on its behalf in Alabama by other charities, paid solicitors, or commercial coventurers.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

Remains in force until withdrawn or canceled by the state.

Filing Procedures

File initial registration application by mail or online.

Filing Office

[Office of Attorney General, Consumer Protection](#)

Charitable Organization Registration

By express delivery:

501 Washington Ave.

Montgomery, AL 36104

By mail:

P.O. Box 300152

Montgomery, AL 36130

334-242-7335 (phone)

334-242-2433 (fax)

consumerinterest@ago.state.al.us

STATE-BY-STATE RULES

Forms

- [Online](#)
- [Charitable Organization Registration Statement](#), or
- [URS](#).

Fees. \$25. Make check payable to Alabama Attorney General's Office, or pay online by credit card.

Signatures. Original, notarized signature by authorized representative of nonprofit required for paper forms. E-signature for online registration.

Supporting Documents

- Articles of incorporation or formation document
- Bylaws
- IRS determination letter
- List of officers, directors, trustees, and executive personnel
- List of states where charity is registered or exempt
- List of professional fundraisers and commercial coventurers.

Registered Agent. Not required

Exemptions

The organizations and individuals listed below are exempt from registration. You must apply for an exemption [online](#) (preferred) or by filing the [Alabama Charitable Organization Registration Exemption](#) form. Include a brief statement explaining why your organization qualifies for an exemption. Alabama exempts more types of nonprofits from registration than most states.

\$25,000 exemption. Any charitable organization that does not intend to solicit and receive nationwide contributions of over \$25,000 in one fiscal year is exempt, provided that all of its fundraising functions are carried on by unpaid volunteers. The nonprofit can have salaried staff and hire independent contractors as long as they don't perform fundraising-related functions. The nonprofit must register within 30 days if its gross contributions exceed \$25,000 during any fiscal year. Don't include membership dues and similar payments in the annual limit. However, if your nonprofit sells merchandise or services, you must include the amounts you receive from those sales in your total gross contributions.

Religious organizations. Any religious organization that qualifies as a Section 501(c)(3) nonprofit under federal tax law is exempt from registration in Alabama. This includes any religious society, sect,

STATE-BY-STATE RULES

persuasion, mission, church, parish, congregation, temple, convention, diocese or presbytery, or other organization.

Educational institutions. Educational institutions are exempt. This includes schools, colleges, or other institutions that have a defined curriculum, student body, and faculty and conduct classes on a regular basis. There is no requirement that the school be officially accredited. Foundations related to exempt educational institutions are also exempt.

Political organizations. Section 527 groups are exempt. These are groups organized under Section 527 of the Internal Revenue Code to raise and spend money to elect candidates to office, and to engage in voter mobilization and issue advocacy.

Fraternal organizations. Alabama exempts fraternal, patriotic, benevolent, social, educational, alumni, health care foundations, historical, and civil rights organizations, and any auxiliaries associated with any such organization. This includes fraternities and sororities.

Civic leagues and civic membership organizations. Civic leagues and civic organizations that solicit solely from their own membership are exempt.

Donations for single individuals. It is not necessary to register if you are requesting contributions for the relief of any single individual, specified by name at the time of the solicitation. No more than \$10,000 may be collected and it all must be turned over to the named beneficiary.

United Way and community chests. Nonprofits that receive an allocation of funds from an incorporated community chest or united fund are exempt provided:

- the chest or fund has complied with the registration and reporting rules
- the nonprofit does not actually receive (in addition to the allocation) contributions over \$25,000 during the fiscal year, and
- all the nonprofit's fundraising is carried out by volunteers.

Other exemptions. Alabama also exempts:

- veterans organizations, including their local posts or chapters
- volunteer firefighters
- ambulance companies and rescue squads, and
- bona fide auxiliaries or affiliates of these organizations.

STATE-BY-STATE RULES

To qualify for these exemptions, all of the organization's fundraising activities must be carried on by the organization's members, their family members, volunteers, or an affiliate of the organization. The nonprofit's members cannot receive any compensation for their fundraising efforts.

Laws and Rules

Code of Alabama, §§ 13A-9-70–13-A-9-84

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year. Registered nonprofits that discontinue their charitable activities in Alabama must file a *Notice of Non-Renewal for Charitable Organizations* with the Attorney General.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

90 days after fiscal year end (FYE); March 31 for nonprofits with a calendar-year FYE

Extension

Alabama will provide an extension of 180 days. File [online](#) via your registration profile, and request the extension prior to the annual renewal due date.

Late Fees

None

Renewal & Annual Financial Reporting Procedures

File annual financial report by mail or online.

Filing Office

Office of Attorney General, Consumer Protection

Charitable Organization Registration

By express delivery:

501 Washington Ave.

Montgomery, AL 36104

STATE-BY-STATE RULES

By mail:

P.O. Box 300152

Montgomery, AL 36130

334-242-7335 (phone)

334-242-2433 (fax)

consumerinterest@ago.state.al.us

Forms

- [Online](#)
- [Charitable Organization Renewal Statement](#), or
- [URS](#).

Fees. \$25. Make check payable to Alabama Attorney General's Office, or pay online by credit card.

Signatures. Original, notarized signature by authorized representative of nonprofit required for paper forms. E-signature for online renewal.

Supporting Documents

- IRS Form 990 (unless you complete and file your Form 990 early, you won't have a current Form 990 by the filing deadline; however, you may obtain an extension of up to 180 days to file the report), or
- self-created financial report containing your nonprofit's gross income, expenses, and net income; a balance sheet as of the close of the fiscal year; and a schedule of the activities you carried on in fulfilling your mission and the amounts you spent doing so, or
- audited financial statement prepared by an independent CPA.

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

Alabama Code §§ [13A-9-70–13-A-9-84](#)

Alaska

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

A charitable organization may not solicit contributions of money or other property in Alaska unless it is registered with the Alaska Department of Law.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

Initial registration package must be filed online (unless the Department of Law waives this requirement because the filer does not have reasonable access to the Internet, or to electronic equipment or software required to make the filing).

Filing Office

[Alaska Department of Law](#)

Attorney General's Office

1031 W. 4th Avenue, Suite 200

Anchorage, AK 99501

907-269-6600 or 888-576-2529 (phone)

907-276-3697 (fax)

LawCharities@alaska.gov

Forms

- [Online](#) registration. Upon registration/renewal, Alaska issues a confirmation number each year, which will be needed to renew your registration.

STATE-BY-STATE RULES

Fees. \$40. Pay via credit card online.

Signatures. Authorized representative of nonprofit

Supporting Documents

List of officers and directors (name, address, and phone number)

Registered Agent. Not required

Exemptions

The following organizations and individuals are exempt from registration. You do not have to apply for an exemption from registration.

\$5,000 exemption. Nonprofits that do not intend to raise contributions of over \$5,000 (excluding government grants) during a fiscal year are exempt. So are nonprofits that do not receive contributions from more than ten people during the fiscal year. Both these limits apply nationwide, not just to Alaska. However, to use this exemption, all the nonprofit's functions, including fundraising, must be performed by volunteers. If any officer or member of the nonprofit is paid, the nonprofit must register. Any nonprofit exempt on this basis must maintain financial records for five years that prove it qualifies for the exemption.

Religious organizations. Any church or other religious organization that is exempt from having to file an annual information return with the IRS is exempt from the registration requirements.

Political candidates and groups. Candidates for political office (local, state, or federal) are exempt. So are political parties, committees, or groups that file financial information with the State of Alaska or Federal Election Commission.

Gaming permits. An organization that has a current gaming permit issued by the Alaska Department of Revenue pursuant to AS § 05.15.100 is exempt from the registration requirements. To find out if an organization has a charitable gaming permit, visit the Alaska Department of Revenue's Gaming Program website.

Laws and Rules

- Charitable Solicitations Act, [AS §§ 45.68.010–45.68.900](#)
- Charitable Solicitation Regulations, [9 AAC §§ 12.010–12.900](#).

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

None required.

Due Date

September 1

Extension

Not allowed

Late Fees

None

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report online.

Filing Office

[Alaska Department of Law](#)

Attorney General's Office

1031 W. 4th Avenue, Suite 200

Anchorage, AK 99501

907-269-6600 or 888-576-2529 (phone)

907-276-3697 (fax)

LawCharities@alaska.gov

Forms

- **Online** registration. Upon registration/renewal, Alaska issues a confirmation number each year, which will be needed to renew your registration.

Fees. \$40. Pay via credit card online.

Signatures. Authorized representative of nonprofit

Supporting Documents

List of officers and directors (name, address, and phone number).

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#). (Search PDF list and online database.)

Laws and Rules

- Charitable Solicitations Act, [AS §§ 45.68.010–45.68.900](#)
- Charitable Solicitation Regulations, [9 AAC §§ 12.010–12.900](#).

Arizona

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

The Arizona Secretary of State requires charitable veterans organizations to register, if they are soliciting money or other support in the state. Arizona previously required all charities to register, however, on September 13, 2013, House Bill 2457 went into effect repealing the filing requirement for all other charities. All previous registrations will remain a public record for five years from their filing date. If you have a charity that does not solicit funds in the name of, or for, veterans organizations, you do not need to register or renew your registration.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

Remains in force until withdrawn or canceled by the state.

Filing Procedures

File initial registration application by mail or in person.

Filing Office

Secretary of State

By mail:

Secretary of State

Att: Veterans Charities Dept.

400 W. Congress, Ste. 141

Tucson, AZ 85701

602-542-6187 or 800-458-5842

STATE-BY-STATE RULES

In person:

Phoenix

State Capitol Executive Tower
1700 W. Washington Street, 1st Fl., Room 103

Tucson

Arizona State Complex
400 W. Congress, 1st Fl., Suite 141
Office Hours: Monday through Friday, 8 a.m. to 5 p.m., except state holidays

Forms. *American Veteran's Organization Registration Statement*

Fees. None

Signatures. Original, notarized signature of officer or director required

Supporting Documents

- First two pages of IRS Form 990; or IRS Form 990-EZ, and
- IRS determination letter.

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Exemptions

Not applicable

Laws and Rules

- Arizona Revised Statute [§ 13-3722\(A\)](#)
- [Laws 2012, Chapter 234](#) and [HB 2457](#).

Periodic Renewal and Reporting

None

Arkansas

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

A charitable organization must register with the Arkansas Secretary of State before soliciting contributions within the state.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

File initial registration package by mail or email.

Filing Office

[Arkansas Secretary of State](#)

Business and Commercial Services Division

1401 West Capitol, Suite 250

Little Rock, AR 72201

501-683-0094 Fax: 501-682-3437

Charities@sos.arkansas.gov

Forms

- [Charitable Organization Registration Form](#) (Form CR-01), or
- [URS](#).

Fees. None

Signatures. Notarized signature of officer or director required; emailed signature permitted (original not required)

Supporting Documents

- *Charitable Organization Consent for Service* (Form CR-02); required if located outside of Arkansas
- *Annual Financial Reporting Form* (Form CR-03)
- *Notification of Sales Promotion with Commercial Coventurer* (Form CR-04), if applicable
- IRS determination letter or the completed IRS Form 1023 or IRS Form 1024, if pending approval
- Articles of incorporation or formation document
- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-N
- Audited financial statements by an independent CPA if revenue exceeds \$500,000
- Professional fundraiser contracts (solicitors, fundraising counsel, or commercial coventurers).

Registered Agent

In-state domestic corporation: Not required

Foreign corporation: Must appoint Secretary of State (use Form CR-02)

Exemptions

The organizations and individuals listed below are exempt from registration. You must apply for an exemption by filing the state *Exempt Organization Verification* (Form EX-01) with the Secretary of State's office (send by email to Charities@sos.arkansas.gov). Include a copy of your nonprofit's articles of incorporation with the form, along with an IRS determination letter or other supporting document.

\$25,000 exemption. Any charitable organization that does not intend to solicit, and does not actually receive, contributions over \$25,000 during the calendar year is exempt, provided all of the organization's functions, including fundraising, are carried on by volunteers.

Religious organizations. Any bona fide tax-exempt religious entity is exempt.

Educational institutions. Any accredited educational institution or parent-teacher association is exempt.

Political candidates and organizations. Any candidate for national, state, or local elective office is exempt. Any political party or other committee

required to file information with the Federal Election Commission or any state election commission is also exempt.

Governmental organizations. All governmental organizations are exempt, including any department, branch, or other instrumentality of the federal, state, or local government.

Nonprofit hospitals. This includes any nonprofit hospital licensed by Arkansas or any other state.

Individuals. Any person who solicits solely for the benefit of an exempt organization is exempt.

Chapters and affiliates. A chapter, branch, or affiliate of a registered parent organization is not required to register, provided the parent organization files a consolidated financial report or tax information form for itself and the chapter, branch, or affiliate. You don't need to file an exemption application under these circumstances.

Laws and Rules

Ark. Code Ann. (§§ 4-28-401–4-28-416)

Periodic Renewal and Reporting

Renewal Requirements

Arkansas does not require a registration renewal filing. However, you must update the information submitted in the initial registration if any of the information changes, including relationships with fundraising counsel, paid solicitors, or commercial coventurers. File with annual financial report.

Annual Financial Report

Financial report must be filed each year.

Due Date

Six months after fiscal year end.

Extension

You can obtain an extension of six months to file your financial information by sending an email to the Secretary of State at Charities@sos.arkansas.gov. Explain why you need the extension—for example, the necessary financial documents aren't ready. Please include the words "Annual Financial Report Extension" in the subject line of the email.

Late Fees

None

Renewal & Annual Financial Reporting Procedures

Reporting documents may be filed by mail or email.

Filing Office

[Arkansas Secretary of State](#)

Business and Commercial Services Division

1401 West Capitol, Suite 250

Little Rock, AR 72201

501-683-0094 Fax: 501-682-3437

Charities@sos.arkansas.gov

Forms. [Annual Financial Reporting Form](#) (Form CR-03)

Fees. None

Signatures. Notarized signature of officer or director required; emailed signature permitted (original not required)

Supporting Documents

- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-N
- Audited financial statements by an independent CPA if revenue exceeds \$500,000
- IRS determination letter*
- Articles of incorporation or formation document*

* The state of Arkansas used to keep these documents for only three years, but now they want to have them on file. If you haven't submitted these forms in the past three years, you should send new copies.

STATE-BY-STATE RULES

Registered Agent

In-state domestic corporation: not required

Foreign corporation: must appoint Secretary of State (use Form CR-02)

Charitable Registration Search.

Registered charities can be searched [online](#).

Laws and Rules

Ark. Code Ann. §§ 4-28-401–4-28-416

California

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

California's charitable solicitations law provides that a nonprofit must register with the Attorney General's Registry of Charitable Trusts within 30 days after it initially receives any money or property for charitable purposes. Thus, the registration requirement is triggered by the receipt of money or property in California, as opposed to making a charitable solicitation within the state. All other states require nonprofits to register before making a charitable solicitation.

Out-of-state charitable corporations must register with the California Attorney General if they hold property in California for charitable purposes or do business in California. Doing business in California includes soliciting donations in California by mail, advertisements in publications, or any other means from outside of California. Other examples of doing business in California include:

- holding meetings of the board of directors or corporate members in California
- maintaining an office in California
- having officers or employees who perform work in California, or
- conducting charitable programs in California.

If an out-of-state nonprofit's sole contact with California is limited to (1) making grants to people, programs, or charitable organizations located in California, or (2) maintaining financial accounts or investments at an office of a financial institution located in California, it is not considered to be doing business in California and need not register.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the charitable solicitations law must also qualify to do business in the state by making a separate filing with the Secretary of State. This is not part of the charitable registration process but is required by the state corporations law. (See Other Requirements below.)

Registration Effective Period

One year

Filing Procedures

File initial registration application by mail.

Filing Office

Registry of Charitable Trusts

Office of Attorney General

By mail:

P.O. Box 903447

Sacramento, CA 94203

By express delivery:

1300 I Street

Sacramento, CA 95814

916-210-6400

rct@doj.ca.gov

Forms

Initial Registration Form (CT-1) or *URS*

Fees. \$50. Make check payable to Department of Justice. Must file within 30 days of initially receiving assets

Signatures. Officer or director of nonprofit (original signature not required)

Supporting Documents

- Articles of incorporation or formation document
- Bylaws
- IRS determination letter
- IRS Form 1023 or Form 1024 (if available)
- List of officers and directors (name and address).

Registered Agent. Not required (see Other Requirements below)

Exemptions

The organizations listed below are exempt from registration. You do not need to apply for an exemption. Unlike most states, California does not have an exemption for very small charities—thus, even charities that raise little or no money must register.

The following organizations are exempt:

- Nonprofit religious organizations
- Nonprofit educational institutions
- Nonprofit hospitals
- Licensed health care service plans
- Federal or state governments or agencies
- Religious corporations holding property for religious purposes
- Political committees reporting to the California Secretary of State, and
- Cemetery corporations.

You don't need to apply for an exemption from California's registration requirements. However, the Registry of Charitable Trusts will confirm (or deny) in writing that your nonprofit is exempt if you file your initial registration package with all the supporting documentation and request an exemption in your cover letter.

Other Requirements

Out-of-state (foreign) nonprofits must comply with the following additional requirements.

- **Qualifying to do business in California.** Before transacting intrastate business in California, out-of-state nonprofits must register with the Secretary of State by obtaining a Certificate of Qualification from the Secretary of State's office. "Transacting intrastate business" is broadly defined as "entering into repeated and successive" business transactions in California, not including those involving interstate or foreign commerce. To obtain a Certificate of Qualification, mail a [*Statement and Designation By Foreign Corporation*](#) along with a \$30 filing fee to the California Secretary of State, Business Entities, P.O. Box 944260, Sacramento, CA 94244. A Certificate of Good Standing issued by the Secretary of State or similar official from your nonprofit's state of incorporation must be attached to the Statement. The Certificate must be no more than six months old and indicate that the corporation is a nonprofit corporation. You must appoint an agent for service of process in California. This may be any adult California resident not affiliated with your nonprofit or a registered corporate agent.

STATE-BY-STATE RULES

- **State tax exemption.** An out-of-state (foreign) nonprofit that receives money or property in the state must pay an annual \$800 minimum California franchise tax unless it applies for and obtains tax-exempt status from the California Franchise Tax Board. If your nonprofit has an IRS tax-exempt determination letter, you may submit a signed [Submission of Exemption Request](#) (FTB Form 3500A) with a copy of the IRS determination letter to the Franchise Tax Board, Exempt Organizations Unit, MS F120, P.O. Box 1286, Rancho Cordova, CA 95741. There is no filing fee for this form. You will receive a letter from the Franchise Tax Board acknowledging your nonprofit's California tax exemption. If your nonprofit does not have an IRS determination letter, you must file an [Exemption Application](#) (FTB Form 3500). This requires substantially more documentation (including copies of the nonprofit's articles, bylaws, and an endorsed (stamped) copy of the Statement and Designation By Foreign Corporation or Certificate of Qualification). For more information, refer to the [Franchise Tax Board](#) website or call the Franchise Tax Board at 916-845-4171 or 800-852-5711.

Laws and Rules

- California Law on the Supervision of Trustees and Fundraisers for Charitable Purposes, [Government Code §§ 12580-12599.8](#)
- California Regulations on the Supervision of Trustees and Fundraisers for Charitable Purposes, [Title 11, Division 1, Chapter 4, §§ 300-312.1](#)
- California Law on Charitable Solicitations, Business and Professions Code [§§ 17510-17510.95](#)
- California Regulations on Nonprofit Corporations Relating to Transactions Requiring Notice to or Approval by Attorney General, [Title 11, Chapter 15, §§ 999.1-999.8](#)
- California Regulations on Administrative Review of Refusal, Suspension, and Revocation of Registrations With the Registry of Charitable Trusts—[Title 11, Division 1, Chapter 15, § 99.](#)

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

4½ months after fiscal year end (FYE)

Extension

Automatic six-month extension if IRS extension (Form 8868) is filed with the IRS.

Late Fees

There can be harsh consequences if your nonprofit fails to file the annual renewal after being requested to do so by the Attorney General. The California Franchise Tax Board will be notified to disallow your nonprofit's state tax exemption, and your nonprofit may be billed \$800 plus interest by the Franchise Tax Board, which represents the minimum tax penalty. In addition, late fees of \$25 may be imposed by the Registry of Charitable Trusts for each month or partial month the reports are delinquent. Moreover, your nonprofit's directors, trustees, officers, and return preparers responsible for the failure to timely file these reports will be personally liable for payment of all late fees and penalties. Charitable assets cannot be used to pay them. In other words, they must pay them out of their own pockets.

Renewal & Annual Financial Reporting Procedures

File renewal documents by mail, or online (if registration is current).

Filing Office

Registry of Charitable Trusts

Office of Attorney General

By mail:

P.O. Box 903447

Sacramento, CA 94203

STATE-BY-STATE RULES

By express delivery:

1300 I Street
Sacramento, CA 95814
916-210-6400
rct@doj.ca.gov

Forms

Online (if registration is current); or

Annual Registration Renewal Fee Report (RRF-1), and effective 2/1/2020, charities with annual revenue under \$50,000 must file an **Annual Treasurer's Report** (CT-TR-1) if they do not file IRS Form 990 or 990-EZ, and **Annual Financial Solicitation Report** (CT-694), if more than 50% of annual income and more than \$1 million in charitable contributions is from donors in California during the previous year and more than 25% of annual income was spent on non-program activities

Fees. Sliding scale based on nonprofit's gross income. Make check payable to Department of Justice (or pay online via ACH—you will need your account and routing numbers)

| Gross Annual Revenue | Fee |
|---|------------|
| Less than \$50,000 | \$25 |
| Between \$50,000 and \$100,000 | \$50 |
| Between \$100,001 and \$250,000 | \$75 |
| Between \$250,001 and \$1 million | \$100 |
| Between \$1,000,001 and \$5 million | \$200 |
| Between \$5,000,001 and \$20 million | \$400 |
| Between \$20,000,001 and \$100 million | \$800 |
| Between \$100,000,001 and \$500 million | \$1,000 |
| Greater than \$500 million | \$1,200 |

Signatures. Officer or director of nonprofit (original signature not required)

Supporting Documents

- IRS Form 990, Form 990-EZ, or Form 990-PF
- Audited financial statements by an independent CPA if revenue exceeds \$2 million (exclude grants from governmental entities if

nonprofit required to provide an accounting of how it uses the funds). Audit need not be filed, but rather made available upon demand. (See Audit Requirements below).

- IRS Form 8868, if filed
- List of professional fundraisers, fundraising counsel, and commercial coventurers (name, address, and phone)

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Other Requirements

Audit requirements. The audited financial statements must follow generally accepted accounting principles and the CPA must use generally accepted auditing standards. If the accounting firm and CPA performing the audit also provide nonaudit services to the nonprofit, they must follow the independence standards in the Yellow Book issued by the U.S. Controller General.

You do not have to file your audited financial statements with the Registry of Charitable Trusts. Instead, you must make them available for inspection and copying by the California Attorney General and the public no later than nine months after the close of the fiscal year they cover. For these purposes, you will be in compliance if you follow the IRS rules that apply to public inspection of IRS Form 990 returns filed by nonprofits.

If your nonprofit has a principal office with regular business hours, you must permit members of the public to inspect the financial statements at these hours. In-person requests for inspections must be allowed on the same day the request is made. Inspections must also be allowed at any regional or district offices with at least three employees. If you don't have a permanent office, you can mail copies of the statements or arrange for personal inspection.

In addition to making the statements available for public inspection, you must furnish copies to any person who asks for them. The copying requirement is automatically deemed satisfied if the statements are “made widely available” to the public—for example, by posting them on your nonprofit’s website. These rules are explained in detail in

STATE-BY-STATE RULES

Appendix D of the *Instructions for IRS Form 990*, available from the IRS website at www.irs.gov. You may redact the donor names and addresses on copies of IRS Schedule B that you make available for inspection.

Laws and Rules

- California Law on the Supervision of Trustees and Fundraisers for Charitable Purposes, [Government Code §§ 12580–12599.8](#)
- California Regulations on the Supervision of Trustees and Fundraisers for Charitable Purposes, [Title 11, Division 1, Chapter 4, §§ 300–312.1](#)
- California Law On Charitable Solicitations, Business and Professions [Code §§ 17510–17510.95](#)
- California Regulations on Nonprofit Corporations Relating to Transactions Requiring Notice to or Approval by Attorney General, [Title 11, Chapter 15, §§ 999.1–999.8](#)
- California Regulations on Administrative Review of Refusal, Suspension, and Revocation of Registrations With the Registry of Charitable Trusts, [Title 11, Division 1, Chapter 15, §§ 999.6–999.8](#).

Colorado

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Every charitable organization that solicits contributions in Colorado by any means, or that has contributions solicited in Colorado on its behalf by any other person or entity, or that participates in a charitable sales promotion, must register. You must complete the registration process before engaging in any solicitation activities in the state. Colorado has adopted the Charleston Principles to determine whether out-of-state nonprofits need to register in the state. (See Other Requirements below).

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the charitable solicitations law must also qualify to do business in the state by making a separate filing with the Secretary of State. This is not part of the charitable registration process but is required by the state corporations law. (See Other Requirements below.)

Registration Effective Period

One year

Filing Procedures

Online filings only

Filing Office

[Charitable Solicitations Program](#)

Office of the Secretary of State

1700 Broadway, Suite 200

Denver, CO 80290

303-894-2200

Charitable@sos.state.co.us

Forms. All documents must be filed [online](#).

Your nonprofit must create an account and obtain a unique user ID number. You will be guided step-by-step through the following forms:

- *Registration Statement* or *Consolidated Registration Statement*

STATE-BY-STATE RULES

- *Annual Financial Report*
- *Solicitation Notice* (if your nonprofit has contracted with an external paid solicitor), and
- *Solicitation Campaign Financial Report* (if your nonprofit has contracted with an external paid solicitor).

Fees. \$10. Pay by credit card online

Signatures. Authorized officer of nonprofit (electronic signature).

When you initially set up the user signature account, your nonprofit will be issued a password and an authorized officer's identity is established with the online application. Whenever this authorized officer logs in with his or her password and selects the button labeled "Sign Report" near the end of the form, the system automatically enters the person's name on the signature line.

Supporting Documents. None

Registered Agent. Not required for charitable registration (see Other Requirements below).

Exemptions

The organizations listed below are exempt from registration. You do not need to apply for an exemption, but an optional Exemption Claim can be filed [online](#).

\$25,000 exemption. Charitable organizations that do not intend to, and do not actually have gross revenue over \$25,000 during a fiscal year are exempt. To determine gross revenue, exclude: government grants, grants from tax-exempt Section 501(c)(3) organizations, and bona fide membership fees, dues, and similar payments. Include all other revenue from all sources without reduction for any costs or expenses. This calculation is based on your nonprofit's nationwide income, not the income it receives just from Colorado residents. Organizations that do not receive contributions from more than ten people nationwide during a fiscal year are also exempt. These exemptions do not apply to an organization that has contracted with a paid solicitor to solicit contributions in Colorado for the organization.

Religious organizations. Colorado exempts tax-exempt religious organizations including: churches and their integrated auxiliaries, interchurch organizations of local units of churches, associations or

conventions of churches, exclusively religious activities of religious orders, mission societies sponsored by or affiliated with one or more churches or denominations that spend over half of their resources to help people in foreign countries, and schools below college level affiliated with a church or operated by a tax-exempt religious order. Religious organizations that file an IRS Form 990 with the IRS are not exempt and must register.

Political groups. Political parties, candidates for federal or state office, and political action committees required to file financial information with federal or state elections commissions are exempt.

Appeals for a single person. Charitable appeals on behalf of a specific individual or family in need are exempt from registration.

Other Requirements

Colorado requires out-of-state (foreign) nonprofits that register under its charitable solicitations law to obtain authorization to transact business in Colorado by filing a *Statement of Foreign Entity Authority* online with the Colorado Secretary of State. An out-of-state nonprofit must select a registered agent for service of process in Colorado to obtain authorization to do business in the state. See C.R.S. 7-90-801(5) and Chapter 6 for a detailed discussion of appointing an agent for service of process.

Colorado has adopted the Charleston Principles to help out-of-state nonprofits determine whether they must register in Colorado solely because they have a website. Of course, an out-of-state nonprofit that directly solicits Colorado residents by other means (for example, sending fundraising materials to residents) would have to register on that basis, whether or not it has a website.

The Charleston Principles are discussed in detail in Chapter 4 of this guide. Under these principles and Colorado law, nonprofit websites are divided into two categories: interactive and noninteractive. A website is interactive if donors can make contributions or purchase products by electronically completing the transaction through the website, even if completion requires the use of a linked or redirected site. Noninteractive websites do not have this capacity.

A foreign (non-Colorado) nonprofit must register if it maintains an interactive website and either (1) targets people in Colorado, or (2) receives contributions on a repeated and ongoing basis or a substantial

basis through its website. “Repeated and ongoing basis” means 50 or more online contributions in any fiscal year, and “substantial basis” means \$25,000 or 1% of total contributions, whichever is less, in online contributions in a fiscal year.

If a nonprofit solicits contributions through a website that is not interactive, it must register if: (1) it satisfies the same requirements as an interactive website above, and (2) it specifically invites further offline activity to complete a contribution—for example, by including an address to send contributions or establishing other contacts with Colorado, such as sending email messages or other communications that promote the website.

Laws and Rules

- Colo. Rev. Stat. §§ 6-16-101–6-16-114, Charitable Solicitations Act
- 8 CCR 1505-9, Charitable Solicitation Rules.

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed with renewal. The information on the *Annual Financial Report* form corresponds to certain line items on IRS Form 990 or IRS Form 990-EZ.

Due Date

4½ months after fiscal year end (FYE)

Extension

An automatic three-month extension is provided by Colorado, if an extension to file IRS Form 990 with the IRS is filed. A second three-month extension can be filed [online](#) on or before the expiration of the first extension (see [Instructions for Requesting an Extension](#)). IRS Form 990-T filers must submit an additional three-month extension with the state, even though the IRS grants a six-month extension.

Late Fees

\$60 (waiver available, see 8 CCR 1505-9 Rule 6.14)

Renewal & Annual Financial Reporting Procedures

Online filings only

Filing Office

Charitable Solicitations Program

Office of the Secretary of State

1700 Broadway, Suite 200

Denver, CO 80290

303-894-2200

Charitable@sos.state.co.us

Forms. All documents must be filed [online](#). You will be guided step-by-step through the following forms:

- *Registration Statement Renewal* or *Consolidated Registration Statement Renewal* (for parent/subordinate organizations)
- *Annual Financial Report*
- *Solicitation Notice* (if your nonprofit has contracted with an external paid solicitor), and
- *Solicitation Campaign Financial Report* (if your nonprofit has contracted with an external paid solicitor).

Fees. \$10. Pay by credit card online

Signatures. Authorized officer of nonprofit. When you initially set up the user signature account, your nonprofit will be issued a password and an authorized officer's identity is established with the online application. Whenever this authorized officer logs in with his or her password and selects the button labeled "Sign Report" near the end of the form, the system automatically enters the person's name on the signature line.

Supporting Documents. None

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- Colo. Rev. Stat. §§ 6-16-101–6-16-114, Charitable Solicitations Act
- 8 CCR 1505-9, Charitable Solicitation Rules.

Connecticut

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Any organization that solicits contributions for charitable purposes in Connecticut must register with the Department of Consumer Protection prior to the commencement of solicitation and must remain registered while it solicits funds in the state.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

File initial registration application by mail or online.

Filing Office

[Public Charities Unit](#)

Department of Consumer Protection

450 Columbus Blvd, Suite 801

Hartford, CT 06103

860-713-6170

dcp.publiccharities@ct.gov

Forms

- [Online](#) registration
- [Initial Charitable Organization Registration Application](#), or
- [URS](#).

Fees. \$50. Make check payable to Treasurer, State of Connecticut, or pay online by credit card or e-check.

Signatures. One authorized representative of nonprofit (original signature not required)

Supporting Documents

- IRS determination letter, or filed copy of IRS Form 1023 or 1024 if exempt status pending
- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF (not IRS Form 990N). If you have not completed your first fiscal year end, no financial documents are required.
- Audited financial statements by an independent CPA if revenue exceeds \$500,000 (excluding grants or fees from government agencies). Written request for an audit waiver is permitted; see § 21a-190c(b).

Registered Agent. Not required

Exemptions

The organizations and individuals listed below are exempt from registration. You must apply for an exemption by filing Form CPC-54, *Claim of Exemption from Registration*. There is no filing fee. You only have to claim an exemption once, although Connecticut may from time to time require you to verify your continued eligibility for the exemption. You can file the form [online](#) or download it from the state website and mail it in.

A chapter, branch, or affiliate of a registered parent organization need not file its own exemption document, provided the parent organization files a consolidated annual registration for itself and its chapter, branch, or affiliate.

The following groups and individuals are exempt from registration:

- any religious corporation, religious institution, or religious society
- any parent-teacher association or educational institution, the curricula of which in whole or in part are registered or approved by any state or the United States either directly or by acceptance of accreditation by an accrediting body
- any nonprofit hospital licensed by Connecticut or another state
- any government agency
- any person who solicits solely on behalf of an organization described above, and
- any organization that normally receives less than \$50,000 in contributions annually, provided that it does not compensate any

person primarily to conduct solicitations (membership dues and similar payments need not be counted). The nonprofit can have salaried staff and hire independent contractors as long as their primary function is not to perform fundraising-related activities. All amounts include worldwide contributions.

Other Requirements

Connecticut has not formally adopted the Charleston Principles, but it does abide by them. Under the Charleston Principles, all organizations located in Connecticut that solicit via the Internet (a donate button on a website) must register. Organizations located outside of Connecticut that solicit via the Internet do not need to register as long as they do not direct Connecticut residents to their website or otherwise solicit funds in the state. (See Chapter 4 for a detailed discussion of the Charleston Principles.)

Laws and Rules

- C.G.S. Chapter 419d, §§ 21a-175–21a-190l, Solicitation of Charitable Funds Act

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

None required. Per Public Act 18-40 (effective 7/1/2018), Connecticut no longer requires the filing of financials for charitable registration renewal filings. Do not include financials (IRS Form 990 or audited financial) with the submission of your renewal. Note that you cannot submit the renewal form if your organization has not filed or completed the current year's IRS 990 (and audit, if applicable). Charitable organizations must retain financials for 3 years in the event they are selected for audit.

Due Date

Eleven months after fiscal year end. Due date is based on the date received by Connecticut, not the postmark date.

Extension

Not allowed

Late Fees

\$25 per month or any part of a month

Renewal & Annual Financial Reporting Procedures

File renewal by mail or online.

Filing Office

Public Charities Unit

Department of Consumer Protection

450 Columbus Blvd, Suite 801

Hartford, CT 06103

860-713-6170

dcp.publiccharities@ct.gov

Forms

- *Online*
- *Charitable Organization Renewal Notice*, or
- *URS* (not recommended)

The *Renewal Notice* is mailed to nonprofit prior to the due date and may be mailed in or filed *online* (the notice contains user ID and password). To request a replacement copy of the *Renewal Notice*, email dcp.publiccharities@ct.gov. If replacement copy cannot be obtained use the blank *Renewal Form*.

Fees. \$50. Make check payable to the Treasurer of the State of Connecticut or pay online by credit card or e-check.

Signatures. One authorized representative of nonprofit (original signature not required)

Supporting Documents

None. You must certify that your Form 990 and audit are complete if revenue exceeds \$500,000 (excluding grants or fees from government agencies).

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- C.G.S. Chapter 419d, §§ 21a-175–21a-190l, Solicitation of Charitable Funds Act

Delaware

[Report updates and broken links here](#)

Delaware's charitable solicitations law does not require nonprofits to register before soliciting contributions in the state. However, an out-of-state nonprofit corporation may have to register to do business in the state if it conducts intrastate business there. See Chapter 6 for detailed information.

For information about charities and charitable solicitation, contact Delaware [Department of Justice](#), Charities Enforcement.

Laws and Rules

[Delaware Charitable and Fraternal Solicitation Act of 1996](#)

District of Columbia

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

No organization or person may solicit funds for charitable purposes in the District of Columbia (District or DC) unless it obtains a valid certificate of registration (known as a charitable solicitation basic business license or BBL) that authorizes the solicitation. Under District law, solicitation includes applying for government grants or other funding for charitable purposes. Thus, if your nonprofit applies for funding from the federal government in Washington, DC, it will be required to register unless it is exempt.

Foreign (Out-of-State) Nonprofits

Nonprofits not established in the District of Columbia (foreign or out-of-state nonprofits) must obtain a certificate of authority to do business in the District of Columbia. They must also register with the District of Columbia tax agency. (See Other Requirements below.)

Registration Effective Period

Two years

Filing Procedures

Registration may be done online or in person

Filing Office

In person:

[Business License Center](#)

Department of Consumer and Regulatory Affairs

1100 4th Street, SW, 2nd Floor

Washington, DC 20024

202-442-4311

dcra@dc.gov

STATE-BY-STATE RULES

Forms

- *Online* registration recommended, or
- BBL EZ-Form, *Basic Business License Application*

See Other Requirements below before starting the registration process.

Fees. \$412.50. Make check payable to the District of Columbia Treasurer or pay online by credit card.

Signatures

- BBL EZ-Form: Authorized representative of nonprofit; registered agent signs consent. Original signatures required unless filing is done online
- Charitable Services Business Worksheet: Notarized signature of authorized representative of nonprofit required
- FR-500: Signature of authorized representative of nonprofit required (must file [online](#))
- FR-164: Signature of authorized representative of nonprofit required (must file [online](#))
- FN-1: Authorized representative of nonprofit required.

Supporting Documents

- IRS determination letter
- Charitable Services Business Worksheet that certifies person authorized to file BBL EZ-Form on behalf of the nonprofit
- Evidence of tax exemption in DC (see Other Requirements below)
- Evidence of corporate registration in DC (see Other Requirements below).

Registered Agent. Required

Exemptions

The organizations listed below are exempt from registration. You must apply for an exemption by filing an application for exemption ([Charitable Exempt Certificate](#)) with the DCRA. You must submit a determination letter from the IRS along with this application. This also requires filing Form FR-500 and FR-164 with the Office of Tax and Revenue.

STATE-BY-STATE RULES

The District of Columbia has very few exemptions. Organizations that receive less than \$25,000 in money or property, adjusted once a year on October 1 in accordance with the consumer price index for the Washington-Baltimore Metropolitan Statistical Area (or any successor index as published by the United States Department of Labor, Bureau of Labor Statistics, or any successor agency) are exempt from registration as long as all their fundraising is carried on by volunteers.

Religious organizations. Tax-exempt churches, religious corporations, and corporations or unincorporated associations under the supervision and control of a church or religious corporation are exempt from registration. These organizations are exempt from all the provisions of the District's charitable solicitations law.

However, registration may be required if a church or other religious organization conducts nonreligious activities such as running a day care center, soup kitchen, thrift shop, or other activity that must be inspected or investigated.

Educational institutions. Schools and universities under the supervision and control of a church or religious corporation are exempt. Public educational institutions that are not incorporated are technically not exempt, but need not register because they are not within the Department of Consumer and Regulatory Affairs jurisdiction (the DCRA has no legal authority to require registration by unincorporated public entities created by public act).

Membership organizations. Membership organizations that raise funds only from their members, and not the public, are exempt.

American Red Cross. This organization is exempt.

Other Requirements

Before applying for the charitable solicitation BBL, nonprofits must register with the District Office Tax and Revenue Agency. In addition, out-of-state nonprofit corporations must obtain a certificate of authority to do business from the District Corporations Division.

STATE-BY-STATE RULES

Office of Tax and Revenue. Before applying for a BBL, nonprofits must apply for an exemption from local franchise and property taxes from the Office of Tax and Revenue (“OTR”). To obtain the exemption, complete and file Form FR-500, *Combined Business Tax Registration Application*, the general tax registration form (must file online), and Form FR-164, *Application for Exemption* (must file online). Also, the OTR requires a copy of your IRS determination letter and evidence of corporate good standing or active status in DC from the corporations division (see below). For more information, call the Tax Customer Center at 202-727-4829. You must submit with your charitable solicitation BBL application (the BBL EZ-Form) a copy of your *Notice of Business Tax Registration* along with evidence of filing for DC tax exemption (stamped/ filed copy of FR-164), or DC tax-exemption determination letter if your nonprofit is already tax exempt in DC. The *Notice of Business Tax Registration* is issued by the Office of Tax and Revenue upon approval of the FR-500 filing (about 2 weeks after the FR-500 is filed).

Corporations Division. If your nonprofit corporation is not located in the District, you must obtain a certificate of authority to do business in the District from the Corporations Divisions of the DCRA. You must file a *Foreign Registration Statement* (Form FN-1) with the Corporations Division. As part of this process, your nonprofit must appoint a resident agent or an attorney-in-fact who lives or works in the District. This person will serve as the official recipient of any financial, process, or legal notices that need to be sent to you. You’ll also need to obtain a Certificate of Good Standing from the state where your organization is incorporated and submit that with the Form FN-1, which can be filed [online](#). You must submit a photocopy of a Certificate of Authority issued by the Corporations Division to the DCRA Business License Division with the BBL application.

For nonprofits with a location in the District, obtain a Certificate of Occupancy (“CofO”) number and date for the business location in the District to demonstrate no conflict with building or zoning codes. This is needed for the BBL filing. If located in an office building, an organization

may operate under the umbrella of the CofO issued to the owner of the building, as long as the CofO was issued for the entire building (check with the building owner or management for the CofO holder name, number, and issue date). For questions about a CofO, call the Building and Land Regulation Administration at 202-442-4589.

Certify that no more than \$100 is owed to the District of Columbia government as a result of fees, penalties, interest, or taxes through completion of a Clean Hands form provided in the BBL application.

Laws and Rules

- DC Code §§ 44-1701–44-1714, 47-2851
- DC Municipal Regulations, Title 16, Chapter 13.

Periodic Renewal and Reporting

Renewal Requirements

The initial registration (the basic business license or BBL) is valid for two years. It must be renewed prior to the expiration date which is listed on the license. Approximately 90 days prior to the license expiration, the District will mail a *Renewal Notice* with detailed instructions on how to renew.

Annual Financial Report

Not required

Due Date

Last day of the 23rd month after initial issuance of the BBL (for example, a license issued 3/15/2021, expires on 2/28/2023, and every two years thereafter).

Although the instructions on the Renewal Notice and online indicate that you can renew the license no earlier than 30 days before expiration of the current license, in practice the District will accept the renewal sooner. All postal mailed renewals must be postmarked on or before the day the current license expires.

Extension

Not available

Late Fees

\$250 if renewal is filed one to 30 days after the expiration date; \$500 if renewal is submitted 31 or more days late.

Renewal & Annual Financial Reporting Procedures

Renewals can be done online or in person.

Filing Office

Business License Center

Department of Consumer and Regulatory Affairs

In person:

1100 4th Street, SW, 2nd Floor

Washington, DC 20024

202-442-4311

dcra@dc.gov

Forms

- **Online** renewal (PIN, license number, and ABL number needed to renew online will be included on the *Renewal Notice*), or
- Renewal Notice, and
- *Clean Hands Self Certification* (completed online).

Fees. \$412.50. Make check payable to the District of Columbia Treasurer or pay online by credit card.

Signatures. Original signature by authorized representative of nonprofit (original signature not required for online filings)

Registered Agent. Required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- DC Code §§ 44-1701–44-1714, 47-2851
- DC Municipal Regulations, [Title 16, Chapter 13](#).

Florida

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Any charitable organization that intends to solicit contributions in Florida by any means must register with the Florida Department of Agriculture and Consumer Services. The initial registration must be completed before any solicitation is made.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

Filings may be done online or by mail.

Filing Office

Solicitation of Contributions

Florida Department of Agriculture and Consumer Services (FDACS)
407 S. Calhoun St., First Floor
Tallahassee, FL 32399
850-410-3800

CSCompliance@freshfromflorida.com

Forms

- [Online](#) registration
- [Charitable Organizations and Sponsors Registration Application](#), Form FDACS-10100 (Registration for Charitable Organizations), or
- [Small Charitable Organizations/Sponsors Application](#) (for certain eligible small nonprofits; see Other Requirements, Small Charitable Organizations, below).

STATE-BY-STATE RULES

Fees. \$10–\$400. Make check payable to FDACS, or pay online by credit card.

| Contributions Received* | Fee |
|---|------------|
| Less than \$5,000 (with or without paid officers) | \$10 |
| \$25,000 or less, and no compensated employees, no part of the assets or income inures to the benefit of any officer, member, professional solicitors, or consultants | \$10 |
| \$5,000 to \$99,999 | \$75 |
| \$100,000 to \$199,999 | \$125 |
| \$200,000 to \$499,999 | \$200 |
| \$500,000 to \$999,999 | \$300 |
| \$1,000,000 to \$9,999,999 | \$350 |
| \$10,000,000 or more | \$400 |

* Do not include membership dues, government grants and contracts, sale of assets from investments, investment income, or revenue from Section 501(c) entities. Include all other contributions/revenue in the fee calculation (e.g. public, in-kind, related-organization, and federated-campaign contributions, less revenue from Section 501(c) entities; royalties; net revenue from gaming, fundraising events, and sale of inventory; program service revenue, less program service expenses, less revenue from government contracts; net rent, less rents received from Section 501(c) entities; and other miscellaneous revenue.

Signatures. Authorized representative of nonprofit (original signature not required); electronic or online signatures permitted)

Supporting Documents

- *Conflict of Interest Annual Certification* (see Other Requirements)
- IRS determination letter
- IRS Form 990, IRS Form 990-EZ, or the financial statement from the application form. If your nonprofit is new and has no financial history, you may submit a budget for the current year using the financial statement on the application form or your own form.
- Audited financial statements by an independent CPA if contributions exceed \$1 million; CPA review if contributions are \$500,000 to \$1 million. (Exclusions from “contributions” in Fees section apply.) Review or audit not required if CPA signed the 990.

STATE-BY-STATE RULES

- Professional fundraiser contracts (solicitors, fundraising counsel, and commercial coventurers)
- List of officers, directors, trustees, and principal salaried executive staff (name, title, address, and phone). See special requirements in the application regarding compensation, criminal history, and public records.

Registered Agent. Not required

Exemptions

The organizations and individuals listed below are exempt from registration. You do not need to apply for an exemption. Unlike most states, there is no blanket exemption for very small nonprofits (although small nonprofits may file a *Small Charitable Organizations Application* in lieu of registration; see Other Requirements below).

Florida exempts the following types of nonprofits from registration.

Religious institutions. Religious institution means any church, ecclesiastical or denominational organization, or established physical place for worship at which nonprofit religious services and activities are regularly conducted. It includes bona fide religious groups which do not maintain specific places of worship. It also includes any separate group or corporation which forms an integral part of a tax-exempt religious institution, and which is not primarily supported by funds solicited outside its own membership or congregation. These religious organizations are exempt from all the provisions of Florida's charitable solicitations law.

Educational institutions. Educational institution includes all accredited state tax-supported, parochial, church, and nonprofit private schools, colleges, and universities. It also includes:

- private nonprofits such as the PTA or alumni groups that raise funds for schools teaching kindergarten through 12th grade, colleges, or universities
- museums open to the public
- nonprofit libraries
- art galleries
- performing arts centers that provide educational programs for school children involving performances or other educational activities at the center, provided a minimum of 50,000 school children are served each year

- tax-exempt college and university newspapers, and
- tax-exempt educational television and radio stations.

Membership organizations. Membership organizations that solicit contributions from their membership only are exempt.

Government entities. Government agencies and other government entities need not register.

Solicitations for a single person. A person who solicits contributions for a single named individual does not need to register as long as all the contributions collected are placed in a trust account and are turned over to that individual.

Political groups. Political groups that solicit contributions in accordance with the Florida election laws need not register.

Veterans organizations. Any division, department, post, or chapter of a veterans service organization granted a federal charter under Title 36, United States Code is exempt.

Other Requirements

Small Charitable Organizations. Charitable organizations and sponsors that meet the following requirements are eligible to fill out the *Small Charitable Organizations and Sponsors Application* in lieu of registration. These small organizations are not required to pay a registration fee.

- The charitable organization or sponsor has less than \$25,000 in total revenue (including contributions) during the immediately preceding fiscal year.
- The fundraising activities of the charitable organization or sponsor are carried on by volunteers, members, or officers who are not compensated and no part of the assets or income of the organization or sponsor inures to the benefit of or is paid to any officer or member of the charitable organization or sponsor.
- The charitable organization or sponsor does not utilize a professional fundraising consultant, professional solicitor, or commercial coventurer.

A charitable organization or sponsor that has filed a small charity or sponsor application must register with the department as a regular charitable organization within 30 days after its total revenue equals or exceeds \$25,000 during its fiscal year. It must also register if it pays

any volunteer, member, or officer, or utilizes a professional fundraising consultant, professional solicitor, or commercial coventurer.

Conflict of Interest Policy. Charitable organizations and sponsors are required to adopt a policy regarding conflict of interest transactions. This includes any transaction between a charitable organization or sponsor and another party in which a director, officer, or trustee of the charitable organization or sponsor has a direct or indirect financial interest. The term includes:

- the sale, lease, or exchange of property to or from the charitable organization
- lending or borrowing money from the charitable organization or sponsor, or
- payment of compensation for services provided to or from the charitable organization or sponsor.

The IRS has a sample conflict of interest policy that can be used, although this specific wording is not required. It is contained in the Instructions to IRS Form 1023 which can be found on the IRS website. The conflict of interest policy must be certified annually by all directors, officers, and trustees of the organization. A copy of the annual certification must be submitted to the department as part of the organization's annual registration. § 496.4055(2), F.S.

Supplemental Financial Disclosure. Charitable organizations or sponsors that receive more than \$1 million in contributions but spend less than 25% of their annual expenses on program services must submit a *Supplemental Financial Disclosure*, which is a more detailed financial report including information about salaries, travel expenses, fundraising expenses, overhead and administrative expenses, business transactions between the charitable organization or sponsor and officers, directors, trustees, or their immediate family members, and the names of service providers who earned over \$100,000. The charitable organization or sponsor can explain any extenuating circumstances as to why it spent less than 25% on program services, such as reserving money for a capital project. § 496.4071, F.S.

Disaster Relief Solicitations. Charitable organizations that raise \$50,000 or more in contributions after natural disasters or other crises must submit financial information regarding contributions and program

service expenses on a quarterly basis, except for charitable organizations that have been registered with FDACS for at least four consecutive years. The department will post a notice on its website, FreshFromFlorida.com, for each disaster or crisis subject to these reporting requirements within ten days after the disaster or crisis. § 496.4072, F.S.

Laws and Rules

- Chapter 496, Florida Statutes, Solicitation of Funds, §§ 496.401–496.430
- Chapter 5J-7, Florida Administrative Code, Solicitations of Contributions, §§ 5J-7.004–5J-7.013.

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

Anniversary of initial registration or re-registration (if registration is canceled)

Extension

A 180-day extension is available for filing the annual report. Extensions can be filed [online](#), or send your request by email (cscompliance@freshfromflorida.com), or fax (850-410-3804), and include your charity registration number, entity name, and contact information. Note: No extensions are allowed for the registration renewal.

Late Fees

\$25 per month or any part of a month

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report online or by mail.

Filing Office

Solicitation of Contributions

Florida Department of Agriculture and Consumer Services (FDACS)

STATE-BY-STATE RULES

By mail:

Solicitation of Contributions
P.O. Box 6700
Tallahassee, FL 32314-6700
850-410-3800

By express delivery:

Florida Department of Agriculture and Consumer Services (FDACS)
Solicitation of Contributions
407 S. Calhoun St., First Floor
Tallahassee, FL 32399
850-410-3800

CSCompliance@freshfromflorida.com

Forms

- *Online* renewal
- *Charitable Organizations/Sponsors Registration Application*, Form FDACS-10100 (Registration for Charitable Organizations), or
- *Small Charitable Organizations/Sponsors Application* (for certain eligible small nonprofits; see Other Requirements, Small Charitable Organizations, below).

A preprinted renewal application will be mailed approximately 30 days in advance of the current registration's expiration date. If you do not receive the renewal application, call the department at 850-410-3800, or email CSWebmaster@FreshFromFlorida.com.

Fees. Same as initial registration

Signatures. Authorized representative of nonprofit (original signature not required); electronic or online signatures permitted

Supporting Documents. Same as initial registration (except IRS determination letter is not required)

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- Chapter 496, Florida Statutes, Solicitation of Funds, §§ 496.401–496.430
- Chapter 5J-7, Florida Administrative Code, Solicitations of Contributions, §§ 5J-7.004–5J-7.013.

Georgia

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

All charitable organizations, wherever located, that intend to solicit charitable contributions in Georgia must register with the Georgia Secretary of State.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

Two years

Filing Procedures

File initial registration application by mail or online.

Filing Office

Charities Division

Office of the Georgia Secretary of State
2 Martin Luther King Jr. Drive SE
Suite 317 West Tower
Atlanta, GA 30334
470-312-2640

Charities@sos.ga.gov

Forms

- [Online](#)
- [Georgia Charitable Solicitations Act Charitable Organization Registration](#) (Form C100), or
- [URS](#). (not recommended)

Note: If you use the URS, you must also submit the Control Persons, Affidavit of Citizenship, and Georgia Bureau of Investigation Consent forms, which are included with Form C100.

Fees. \$35. Make check payable to Secretary of State, or pay online electronically.

Signatures. Original, notarized signature of authorized officer of nonprofit (original not required for online filing)

Supporting Documents

- *Control Persons* form (included with Form C100) with a brief ten-year employment history for individuals who directly or indirectly control the organization (for example, the executive director)
- *Georgia Bureau of Investigation Consent* (included with Form C100)
- *Affidavit of Citizenship* form (included with Form C100)
- *Secure and Verifiable Documents* form (included with Form C100)
- IRS determination letter (or within 30 days of receipt from the IRS)
- IRS Form 990 or IRS Form 990-EZ dated within one year of filing
- Financial statements dated within one year of filing:
Audited financial statements by an independent CPA if revenue exceeds \$1 million (excluding interest, dividends, or income from investment of charitable funds); CPA review if revenue is \$500,000 to \$1 million; Financial statement if revenue is under \$500,000. (See Other Requirements below.)
- List of officers, directors, trustees (name, title, address).

Registered Agent. Not required. The Secretary of State is automatically appointed as agent for service of process upon registration

Exemptions

The organizations and individuals listed below are exempt from registration. You do not need to apply for an exemption.

\$25,000 exemption. Any charitable organization is exempt if its total nationwide revenue from contributions is less than \$25,000 for the immediately preceding and current calendar years, and it does not have any agreement with a paid solicitor (paid employees and salaried staff can perform fundraising work). Membership dues, government grants and contracts, and grants or subsidies from Section 501(c)(3) organizations need not be counted toward the annual ceiling.

Religious organizations. This includes any entity that conducts regular worship services, or is recognized as a tax-exempt religious organization by the IRS and is not required to file IRS Form 990. These religious organizations are excluded from Georgia’s definition of a charitable organization. Thus, the state’s charitable solicitations law does not apply to them.

STATE-BY-STATE RULES

Religious organizations that file an IRS Form 990 with the IRS are not exempt and must register.

Educational institutions. This includes any entity organized and operated exclusively for educational purposes and which normally maintains a regular faculty, curriculum, and regularly enrolled student body. It also includes any organization accredited by a nationally recognized, independent higher education accreditation body, and tax-exempt organizations, foundations, associations, corporations, charities, and agencies operated, supervised, or controlled by a nonprofit educational institution.

Professional associations. Professional, business, and trade associations that do not solicit members or funds from the general public are exempt.

Fraternal and social membership organizations. Fraternal, civic, benevolent, patriotic, and social organizations that solicit only from their membership and whose fundraising is carried on by volunteers are exempt.

Appeals for named individuals. Any person soliciting contributions for a named individual is exempt, provided all of the contributions collected are turned over to the named beneficiary. If contributions exceed \$5,000, you may need a written accounting of funds.

Volunteer firefighters. Any volunteer fire department or rescue service operating in conjunction with a Georgia city or county government is exempt, provided it received less than \$25,000 in both the immediately preceding and current calendar years.

Hunters, fishermen, and target shooters. Any tax-exempt local or state organization of hunters, fishermen, or target shooters is exempt.

Political organizations. Political parties, political action committees, and candidates for federal or state office who file financial information with federal or state election commissions are exempt.

Local affiliates. Any local Georgia affiliate of a registered or exempt statewide or national parent organization does not have to register separately with the Georgia Secretary of State.

Public instrumentality. Federal and state agencies are not required to register as charitable organizations.

Publishers' exemption. A person regularly engaged as a bona fide publisher of a commercial newspaper, magazine, or other publication, and who solicits advertisements and provides a percentage or fixed amount to

a charitable organization, is not required to register as a paid solicitor or charitable organization.

Other Requirements

If your nonprofit received no funds prior to filing your application, attach a signed statement from an officer to that effect.

Georgia law now requires all applicants for licensure, and all those applying for renewal of an existing license, to submit an *Affidavit of Applicant* and *Secure and Verifiable Documentation* with their application. Examples of secure and verifiable documents include a driver's license or U.S. passport.

Laws and Rules

- O.C.G.A. §§ 43-17-1–43-17-23, Charitable Solicitations Act
- Ga. Rules, Ch. 590-9-1–590-9-7, Charitable Solicitation.

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed every 24 months from effective date. The Secretary of State will mail a renewal notice two months prior to the expiration date.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

Two-year anniversary of initial registration

Extension

Written requests for an extension must be accompanied by the completed renewal notice and fee by or before the due date (specify reason financial statements cannot be filed and when they will be filed).

Late Fees

None

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report by mail or [online](#).

Filing Office

Charities Division

Office of the Georgia Secretary of State
2 Martin Luther King Jr. Drive SE, Suite 317 West Tower
Atlanta, GA 30334
470-312-2640

Charities@sos.ga.gov

Forms. **Online** or *Charitable Organization Renewal Notice* (mailed by Georgia approximately 60 days prior to expiration).

Fees. \$20. Make check payable to Secretary of State or by credit card for online filings.

Signatures. Authorized officer of nonprofit.

Supporting Documents

- Affidavit Regarding Citizenship, included with Renewal Notice (if not previously filed)
- IRS Form 990 or 990-EZ for the past two years. If the most recently completed year-end Form 990 is not available, then send the previous year's Form 990 (if not already provided to Georgia) along with a copy of the IRS 8868 extension request for the most recent year.
- List of paid solicitors used in Georgia (name and address)
- Statement of material changes since last filing (name, address, etc.)
- Financial report depending on revenue received during either of the preceding two fiscal years (exclude interest, dividends, and income from investment of charitable funds):
 - Under \$500,000: Provide financial statements
 - \$500,000 to \$1 million: File financial statements reviewed by a CPA
 - Over \$1 million: Submit audited financial statements prepared by a CPA.

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- O.C.G.A. §§ 43-17-1–43-17-23, Charitable Solicitations Act
- Ga. Rules, §§ Ch. 590-9-1–590-9-7, Charitable Solicitation.

Hawaii

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Every charitable organization must register with the Hawaii Attorney General before soliciting any charitable contributions in the state or prior to having any solicitation conducted on its behalf by others. Money or property received from the government or from a Section 501(c)(3) nonprofit is not covered by the registration requirement. Thus, an out-of-state nonprofit need not register if its sole contact with Hawaii is receiving a grant from the government or a Hawaii-based 501(c)(3) charity or foundation.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

Remains in force until withdrawn or canceled by the state

Filing Procedures

Online filings only. You may need PDF copies of the organizing documents for your organization and correspondence from the IRS regarding your tax-exempt status. The online system will tell you if you need these documents as you enter the registration information.

Filing Office

[Tax and Charities Division](#)

Department of the Attorney General

425 Queen Street

Honolulu, HI 96813

808-586-1480 (phone)

808-586-8116 (fax)

ATG.Charities@hawaii.gov

Forms. Online registration

Fees. None

Signatures. Two authorized officers of nonprofit must each obtain login ID and electronically sign application.

Supporting Documents. None

Registered Agent. Not required. Attorney General is automatically appointed upon registration (see H.R.S. § 467B-16).

Exemptions

The following organizations are exempt from Hawaii's registration requirement, provided the organization or individual files for an exemption [online](#) to substantiate the exemption.

\$25,000 exemption. Hawaii exempts any charitable organization that normally receives less than \$25,000 in contributions annually, provided it does not use professional solicitors. The nonprofit can have salaried staff perform some fundraising activities as long as the person is not paid primarily for fundraising work. You need not count toward the annual limit: money or property received from any governmental authority; grants or subsidies from tax-exempt organizations; or membership dues, fees, and similar payments.

Religious organizations. Any duly organized religious corporation, institution, or society that is exempt from filing IRS Form 990 with the Internal Revenue Service

Educational institutions. This includes any accredited educational institution and any parent-teacher association. But this does not include a supporting organization or foundation of an educational institution unless its solicitation of contributions is primarily directed to the students, alumni, faculty, and trustees of the institution and their families.

Membership organizations. Organizations that obtain all of their income from membership dues and assessments are exempt.

Nonprofit hospitals. Any licensed nonprofit hospital is exempt, but this does not include a supporting organization or foundation of a nonprofit hospital.

Government agencies. Any state or federal government agency or entity is exempt.

STATE-BY-STATE RULES

Fundraisers. Any person who solicits solely for the benefit of any of the exempt organizations described above is also exempt. This includes an officer or employee of an exempt charity, but not a paid solicitor.

Acts of Congress. A corporation established by an act of Congress that is required by federal law to submit annual reports of its activities to Congress. These reports must be fully audited by the U.S. Department of Defense.

Other Requirements

Organizations that enter into commercial coventure agreements relating to a charitable sales promotion with a for-profit company must submit a written consent form for a charitable sales promotion [online](#).

Laws and Rules

Hawaii Revised Statutes §§ 467B-1–467B-17

Periodic Renewal and Reporting

Renewal Requirements

None required

Annual Financial Report

Financial report must be filed each year.

Due Date

4½ months after fiscal year end (FYE)

Note: The first annual report must be submitted for the fiscal year following the fiscal year that the organization used to complete its registration. Example: the organization completed the registration using the information from its IRS Form 990 for the period ended 12/31/2020. The first annual financial report that the organization will need to file with the Department is for the year ended 12/31/2021.

Extension

Automatic six-month extension if IRS extension (Form 8868) is filed.

Late Fees

None, although civil penalties of \$20 per day up to a maximum of \$1,000 may be imposed for failure to timely file.

Renewal & Annual Financial Reporting Procedures

File annual financial report online.

Filing Office

Tax and Charities Division

Department of the Attorney General

425 Queen Street

Honolulu, HI 96813

808-586-1480 (phone)

808-586-8116 (fax)

ATG.Charities@hawaii.gov

Forms. Online renewal (*Hawaii Charity Annual Transmittal Form*)

Fees. \$10-\$600. Pay online by credit card.

| Annual Gross Revenue | Annual Fee |
|---------------------------------------|------------|
| Less than \$25,000 | \$10 |
| \$25,000 but less than \$50,000 | \$25 |
| \$50,000 but less than \$100,000 | \$50 |
| \$100,000 but less than \$250,000 | \$100 |
| \$250,000 but less than \$500,00 | \$150 |
| \$500,000 but less than \$1 million | \$200 |
| \$1 million but less than \$2 million | \$250 |
| \$2 million but less than \$5 million | \$350 |
| \$5 million and over | \$600 |

Signatures. Two authorized officers of nonprofit must submit electronic online signatures.

Supporting Documents

- IRS Form 990 or IRS Form 990-EZ. (If Form 990 or 990-EZ is filed electronically with the IRS, the form can be filed online with the Hawaii Attorney General. If hard copies of the forms are filed with the IRS, convert them to a PDF and upload them to the Hawaii registration site.)

STATE-BY-STATE RULES

- *Hawaii Charity Annual Transmittal Form* (must be filed online by nonprofits that don't file Form 990 or 990-EZ with the IRS—contains a customized financial statement).
- Audited financial statements by an independent CPA required (1) if revenue exceeds \$500,000 excluding government grants, or (2) if they are required by a governmental authority or third party.

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Other Requirements

Organizations that enter into commercial coventure agreements relating to a charitable sales promotion with a for-profit company must submit a written consent form for a charitable sales promotion [online](#).

Laws and Rules

Hawaii Revised Statutes §§ 467B-1–467B-17

Idaho

[Report updates and broken links here](#)

Idaho has a charitable solicitations law, but it does not require nonprofits to register or obtain a license before soliciting contributions in the state.

Although Idaho does not require registration, its solicitations law bars the use of unfair or deceptive practices while soliciting charitable contributions.

For information about charities and charitable solicitation, contact the Idaho Office of the Attorney General, [Consumer Protection Unit](#).

Laws and Rules

Idaho Statutes [§§ 48-1201–48-1206](#), Charitable Solicitation Act

Illinois

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Any charitable organization that solicits charitable contributions in Illinois must first register with the Illinois Attorney General unless it is exempt.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

Remains in force until withdrawn or canceled by the state

Filing Procedures

File initial registration application by mail

Filing Office

Charitable Trust Bureau

Office of the Attorney General

100 W. Randolph Street, 11th Floor

Chicago, IL 60601

312-814-2595

Charitabletrustinfo@atg.state.il.us

Forms

- [Charitable Organization Registration Statement](#) (Form CO-1), or
- [URS](#).

Due to high rejection rates, URS not recommended

Out-of-state nonprofits not maintaining an office or conducting business in Illinois should indicate this or enter “N/A” for Questions 3, 4, and 5 on Form CO-1.

STATE-BY-STATE RULES

Fees. \$15 (higher if *Charitable Organization Annual Report* (Form AG990-IL) from prior years is required; see Other Requirements below). Make check payable to Illinois Charity Bureau Fund.

Signatures. Signature of the president and chief financial officer or another representative of nonprofit (must be two different individuals)

Supporting Documents

- *Charitable Organization Annual Report* (Form AG990-IL) or Non-Solicitation Letter (see Other Requirements below)
- *Report of Individual Fundraising Campaign* (Form IFC), if professional fundraisers are used (not applicable for fundraising counsel and consultants). Requires signature of professional fundraiser
- Articles of incorporation or formation document
- Bylaws
- IRS determination letter, or a copy of IRS Form 1023 or IRS Form 1024 if the IRS determination is pending
- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF
- Audited financial statements by an independent CPA if contributions exceed \$300,000 (\$25,000 threshold if professional fundraisers are used)
- Professional fundraiser contracts
- List of officers, directors, and trustees (name, title, address, and phone)
- List of states where registered
- List of related-party transactions (names, businesses, and addresses of related parties).

Registered Agent. Not required

Exemptions

Illinois exempts the following organizations and individuals from registration. Only religious organizations must apply for an exemption.

Small nonprofits. Nonprofits with annual contributions of less than \$15,000 need not register.

Religious organizations. All religious organizations and their affiliates are exempt. To obtain an exemption, the organization must file two forms with the Attorney General: Form CO-3, *Religious Organization*

Exemption Form, and Form CO-1, *Charitable Organization Registration Statement*. A religious organization with multiple affiliates or subdivisions may obtain a blanket exemption covering all of them. Thus, for example, the central body of a church or denomination can obtain a blanket exemption that covers the church and all of the affiliated agencies controlled by the church and listed in the exemption request.

Hospitals. Most hospitals must register. If the hospital is controlled or operated by a religious organization, then an exemption from annual reporting might be available - see Solicitation for Charity Act, 225 ILCS 460/3 Section 3(1). An exemption application is required of hospitals controlled/operated by religious organizations. Also, all hospitals are exempt from the Illinois Charitable Trust Act – see 760 ILS 55/4 Section 4(a).

Educational institutions. All accredited educational institutions are exempt, as are any charitable foundations they establish. Any other educational institution that solicits contributions only from its student body, alumni, faculty, trustees, and their families is also exempt. Illinois libraries that file annual financial reports with a state agency are also exempt.

Membership organizations. Fraternal, patriotic, social, educational, alumni organizations, and historical societies are exempt, provided solicitation of contributions is confined to their membership. This exemption applies to any subsidiary of a parent or superior organization.

Appeals for single individuals. Volunteers who solicit charitable contributions for a named individual need not register provided the contributions collected are turned over to the named beneficiary.

Political organizations. Any bona fide union, political organization, or political action committee which does not solicit funds for a charitable purpose is exempt.

United Way. Any charitable organization receiving an allocation from a duly registered incorporated community chest or united fund is exempt, provided it does not receive contributions of \$4,000 or more from other sources during any 12-month period ending June 30.

Veterans organizations. All veterans organizations chartered or incorporated under federal law and their affiliates are exempt, provided they file all required financial reports.

Other exemptions. The following organizations are exempt, as long as all of their fundraising is carried on by volunteers:

- volunteer firefighters and their affiliates and auxiliaries
- any nonprofit operating a nursery for infants awaiting adoption
- local parent-teacher organizations, and
- any boys' club affiliated with the Boys' Club of America.

Other Requirements

Unless your nonprofit is newly formed, Illinois presumes that it has violated Illinois law by previously soliciting in the state without registering for the previous three years. It requires that annual reports on Form AG990-IL be filed for the past three years with the registration. Illinois deems your registration late, and imposes a \$200 late registration fee, and a \$100 late fee for each of the three annual reports, along with the \$15 filing fee for each AG990-IL, for a total fee of \$545. These filings and late fees can be avoided if the organization submits a letter on its letterhead stating that it has not solicited in Illinois for the past three years (see [Sample Non-Solicitation Letter](#)). If your organization has been in existence less than one year, file a notarized Form CO-2, [Charitable Organization Financial Information](#) form.

Question 8 of the Form CO-1 asks the name under which the organization intends to solicit. If this is not the legal name of the organization, Illinois requires evidence of the filing of an [Application to Adopt an Assumed Name](#) (NFP 104.15/104.20) with the Illinois Secretary of State.

Laws and Rules

Illinois Charitable Organization Laws:

- Solicitation for Charity Act, [225 ILCS 460/1 et seq.](#)
- Charitable Trust Act, [760 ILCS 55/1 et seq.](#)
- Rules: Solicitation for Charity Act, [Title 14, Subtitle B, Chapter II, Part 400](#)
- Rules: Charitable Trust Act, [Title 14, Subtitle B, Chapter II, Part 480.](#)

Periodic Renewal and Reporting

Renewal Requirements

None required

Annual Financial Report

Financial report must be filed each year.

Due Date

Six months after fiscal year end (FYE)

Extension

Sixty-day extension is available. Fax a written request to 312-814-2596, before the due date, including the name, charitable organization number, and/or FEIN number.

An additional extension of up to 2½ months for good cause is also available. You must make this request in writing. Include all of the following:

- a completed draft *Illinois Charitable Organization Annual Report* (Form AG990-IL) stating that the report contains preliminary figures that may be amended when the complete filing is submitted (original signatures not required for draft)
- financial statements, including a balance sheet and income statement in final form (or draft form, if final statements are unavailable)
- all required statutory fees (usually \$15), and
- a copy of the extension filed with the IRS (Form 8868).

Late Fees

\$100

Renewal & Annual Financial Reporting Procedures

File annual financial report by mail.

Filing Office

Charitable Trust Bureau

Office of the Attorney General

100 W. Randolph Street, 11th Floor

Chicago, IL 60601

312-814-2595

Charitabletrustinfo@atg.state.il.us

Forms. *Charitable Organization Annual Report* (Form AG990-IL)

Fees. \$15. Make check payable to Illinois Charity Bureau Fund.

STATE-BY-STATE RULES

Signatures. Signature of the president and chief financial officer or an authorized officer of the nonprofit required.

Supporting Documents

- *Report of Individual Fundraising Campaign* (Form IFC), if professional fundraisers are used (not applicable for fundraising counsel or consultants). Requires signature of professional fundraiser
- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF
- Audited financial statements by an independent CPA (if contributions exceed \$300,000); \$25,000 threshold if professional fundraisers are used. Nonprofits with gross revenue and assets of \$25,000 or less need only disclose total revenue, total expenditures, and assets at fiscal year end on Lines A, G, and O of Form AG990-IL.
- List of related-party transactions (names, businesses, and addresses of related parties).

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

Illinois Charitable Organization Laws:

- Solicitation for Charity Act, [225 ILCS 460/1 et seq.](#), and
- Charitable Trust Act, [760 ILCS 55/1 et seq.](#)
- Rules: Solicitation for Charity Act, [Title 14, Subtitle B, Chapter II, Part 400](#)
- Rules: Charitable Trust Act, [Title 14, Subtitle B, Chapter II, Part 480](#).

Indiana

[Report updates and broken links here](#)

Indiana does not have a charitable solicitations law and does not require nonprofits to register with a state agency before soliciting contributions in the state. However, an out-of-state nonprofit corporation may have to register to do business in the state if it conducts intrastate business there. See Chapter 6 for detailed information on qualifying to do business in the state.

For information about charities and charitable solicitation contact the Indiana Office of the Attorney General, [Consumer Protection Division](#).

Laws and Rules

- [Ind. Code § 23-7-8](#), Professional Fundraiser Consultant and Solicitor Registration
- [Article 3](#), Professional Fundraiser Consultants and Professional Solicitors.

Iowa

[Report updates and broken links here](#)

Iowa does not have a charitable solicitations law and does not require nonprofits to register with a state agency before soliciting contributions in the state. However, an out-of-state nonprofit corporation may have to register to do business in the state if it conducts intrastate business there. See Chapter 6 for detailed information.

For information about charities and charitable solicitation, contact the Iowa Department of Justice, [Consumer Protection Division](#).

Kansas

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

All nonprofits must register with the Kansas Office of the Attorney General before soliciting charitable contributions in Kansas, or having such solicitations made on their behalf by professional fundraisers or others.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

File initial registration application by mail.

Filing Office

[Office of the Attorney General](#)

Memorial Hall, 2nd Floor

120 SW 10th Avenue

Topeka, KS 66612

785-296-3751

[Online Contact Form](#) or charities@ag.ks.gov

Forms

- [Charitable Organizations Registration](#) (formerly SC 53-10).
- [URS](#).

Fees. \$25. Make check payable to Kansas Attorney General.

Signatures. Signature of authorized officer and chief fiscal officer of nonprofit (original signature not required)

Supporting Documents

- *Charitable Organization Financial Statement* (formerly FS), if the nonprofit does not file IRS Form 990
- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF
- Audited financial statements by an independent CPA if contributions exceed \$500,000
- List of officers, directors, trustees, and principal salaried employees (name and address)
- List of professional fundraisers
- List of states where registered
- List of responsible individuals (name and address); includes persons charged with custody of records and funds, distribution of funds, check signers, and fundraising.

Registered Agent. Not required

Exemptions

The organizations and individuals listed below are exempt from registration. You do not need to apply for an exemption.

\$10,000 exemption. Any charitable organization that does not intend to solicit and receive, and does not actually receive, nationwide contributions over \$10,000 during its tax year is exempt, provided all of its fundraising functions are carried on by unpaid volunteers. The nonprofit can have salaried staff and hire independent contractors as long as they don't perform fundraising-related functions. You don't have to count unsolicited contributions toward the \$10,000, unless they are received in conjunction with a solicitation drive.

100-person exemption. You need not register if your nonprofit does not solicit or receive contributions from more than 100 people during the year. This limit applies to nationwide contributions, not just from Kansas.

Religious organizations. All religious organizations and their affiliates are exempt. This includes any "religious agency or organization which serves religion by the preservation of religious rights and freedom from persecution or prejudice or by fostering religion, including the moral and ethical aspects of a particular religious faith." Any corporation, trust or organization incorporated or established for religious purposes, or established for charitable, hospital or educational purposes and engaged in effectuating one

or more of such purposes, that is affiliated with, operated by or supervised or controlled by a corporation, trust or organization incorporated or established for religious purposes is exempt.

Educational institutions. All accredited educational institutions are exempt, as are any nonprofit foundations they establish. Any other educational institution is exempt if it solicits contributions only from its student body, alumni, faculty, trustees, and their families. Kansas libraries that file annual financial reports with a state agency are also exempt.

Health organizations. All nonprofit licensed medical care facilities are exempt. So are licensed community mental health centers and mental health clinics, licensed community mental retardation centers and their affiliates, and any charity operating a nursery for infants awaiting adoption if all fundraising is carried on by volunteers.

Membership organizations. Fraternal, patriotic, social, educational, and alumni organizations, and historical societies are exempt, provided they solicit contributions only from their membership. This exemption applies to any subsidiary of a parent or superior organization.

Appeals for single individuals. Volunteers who solicit charitable contributions for a named individual do not need to register as long as they turn over the contributions they collect to the named beneficiary (reasonable expenses may be deducted).

United Way. Incorporated community chests, united funds, and United Way are exempt, as are nonprofits whose sole support comes from them.

Public foundations. Any publicly supported community foundation or community trust to which deductible contributions can be made by individuals, corporations, public charities, and private foundations is exempt.

Other exemptions. The following organizations are also exempt:

- any charitable organization whose funds are used to support any activity by a Kansas municipality
- volunteer firefighters and their affiliates (no paid fundraisers)
- the Junior League, including local community organization affiliated with it
- the Boy Scouts of America and the Girl Scouts of America, including regional or local organizations affiliated with either one

STATE-BY-STATE RULES

- the Young Men’s Christian Association and the Young Women’s Christian Association, including regional or local organizations affiliated with either one
- any girls’ club affiliated with the Girls’ Club of America, provided the affiliate properly files the reports required by the national organization
- any boys’ club affiliated with the Boys’ Club of America, provided the affiliate properly files the reports required by the national organization, and
- any corporation established by Congress that is required by federal law to submit annual itemized financial reports after being audited by the Department of Defense or other federal department.
- any charitable organization that is an animal shelter licensed pursuant to K.S.A. 47-1701.

Laws and Rules

K.S.A. §§ 17-1759–17-1776, Charitable Organizations and Solicitations Act.

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

Six months after fiscal year end. Note that Kansas will accept the prior year’s 990 if the current year’s financials are not available.

Extension

No extensions are allowed.

Late Fees

None

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report by mail.

STATE-BY-STATE RULES

Filing Office

Office of the Attorney General

Memorial Hall, 2nd Floor

120 SW 10th Avenue

Topeka, KS 66612

785-296-3751

[Online Contact Form](#) or charities@ag.ks.gov

Forms

- [Charitable Organization Registration](#) (formerly SC 53-10).
- [URS](#).

Fees. \$25. Make check payable to Kansas Attorney General.

Signatures. Signature of authorized officer and chief fiscal officer of nonprofit (original signature not required)

Supporting Documents

- [Charitable Organization Financial Statement](#) (formerly FS), if the nonprofit does not file IRS Form 990
- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF
- Audited financial statements by an independent CPA if contributions exceed \$500,000
- List of officers, directors, trustees, and principal salaried employees (name and address)
- List of professional fundraisers
- List of other states where registered
- List of responsible individuals (name and address); includes persons charged with custody of records and funds, distribution of funds, check signers, fundraising.

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

[K.S.A. §§ 17-1759–17-1776](#), Charitable Organizations and Solicitations Act.

Kentucky

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Every tax-exempt nonprofit must register with the Kentucky Attorney General before soliciting charitable contributions in the state. If your nonprofit has filed an IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF, or IRS Form 990-N, you can file a copy of that form to register, along with your IRS determination letter. If your nonprofit is newly formed and you have not yet filed an IRS Form 990 with the IRS, then you can file the URS. There is no state registration form.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One calendar year; expires December 31 each year

Filing Procedures

File initial registration application by mail

Filing Office

[Consumer Protection Division](#)

Office of the Attorney General

1024 Capital Center Drive, Suite 200

Frankfort, KY 40601

502-696-5300

[Online contact form](#)

Forms

- IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF, or IRS Form 990-N; and IRS determination letter, or
- [URS](#) (if newly formed).

Note: Send IRS Form 990 or URS on CD-ROM in pdf format.

Fees. None

Signatures. Notarized signature of authorized officer of nonprofit required if URS is used

Supporting Documents

- Articles of incorporation or formation document
- Bylaws
- IRS determination letter
- IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF, or IRS Form 990-N.

Registered Agent. Not required

Exemptions

The following organizations are exempt from registration in Kentucky. It is not necessary to apply for an exemption.

Religious organizations. Religious organizations are exempt if they solicit funds for religious purposes, such as to maintain a house of worship, conduct services, or propagate faith and tenets. “Religious organization” is broadly defined to include any organization whose activities are protected by the First Amendment, or the Kentucky state constitution’s similar provision. These religious organizations are exempt from all provisions of Kentucky’s charitable solicitations law.

Educational institutions. Publicly owned or nonprofit privately endowed educational institutions are exempt if they only solicit contributions from their alumni, faculty members, student body and their families, and corporations.

Membership organizations. Membership organizations that solicit contributions only from members and their families are exempt.

PTAs and student groups. PTAs and student groups are exempt if they only solicit contributions locally for an educational institution, provided they do so with the approval of the administration of the educational institution.

Laws and Rules

- [KRS §§ 367.650 to 367.670](#)

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

4½ months after fiscal year end (FYE); 10½ months after FYE with automatic six-month extension

Extension

Automatic six-month extension from original due date

Late Fees

None

Renewal & Annual Financial Reporting Procedures

File annual financial report by mail.

Filing Office

[Consumer Protection Division](#)

Office of the Attorney General

1024 Capital Center Drive, Suite 200

Frankfort, KY 40601

502-696-5300

[Online contact form](#)

Forms

- IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF, or IRS Form 990-N; and IRS determination letter, or
- [URS](#).

Note: Send IRS Form 990 or URS on CD-ROM in pdf format.

Fees. None

Signatures. Notarized signature of authorized officer of nonprofit required if URS is used

Supporting Documents. None

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- [KRS §§ 367.650–367.670](#).

Louisiana

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Louisiana's registration requirement is very unusual. Under its solicitations law, only charitable organizations that use a professional solicitor to help receive donations are required to register with the Louisiana Attorney General's office. All other nonprofits are exempt.

A professional solicitor means any person or entity that is paid to solicit contributions on behalf of a charitable organization. Under Louisiana law, solicitors must register with the Attorney General before soliciting contributions in the state. The solicitor's office does not need to be located in Louisiana. A person who solicits Louisiana residents from out of state is deemed to be a professional solicitor. Salaried officers or employees of your nonprofit are not professional solicitors. However, anyone employed or paid by a nonprofit who also solicits contributions on behalf of other charitable organizations is deemed a professional solicitor if the other organization pays a fee for that person's services.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year. Registration expires on October 1 each year.

Filing Procedures

File initial registration application by mail.

Filing Office

Public Protection Division

Office of the Attorney General

STATE-BY-STATE RULES

1885 N. 3rd Street, 4th Floor
Baton Rouge, LA 70802
225-326-6400

PublicProtectionInfo@ag.state.la.us

Forms

URS (required).

Note: Question 18a of the *URS* is not specified by LA statutes and can be skipped

Fees. \$25. Make check payable to Louisiana Department of Justice.

Signatures. Officer or director of nonprofit (original signature not required)

Supporting Documents

- Articles of incorporation or formation document
- Bylaws
- IRS determination letter
- Professional solicitor contracts
- List of states where registered.

Registered Agent. Not required

Exemptions

All nonprofits that don't use professional solicitors in Louisiana are exempt from registration. (See Registration Requirements above.) The organizations listed below are also exempt, even if they employ solicitors (a *Charitable Exemption Form* is available but not required):

- **Religious organizations**, if they are not primarily supported from funds solicited outside their membership or congregations
- **Educational institutions** approved by the Louisiana Department of Education, and
- **Hospitals** and voluntary health organizations in Louisiana.

Laws and Rules

- La. R.S. §§ 51:1901-1909
- 16 La. Admin. Code, Pt. III, Ch. 5, § 515.

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Not required

Due Date

Louisiana recently changed the due date for renewals to the anniversary of initial registration or last renewal. Previously, all renewals were due on October 1st.

Extension

Not allowed

Late Fees

None

Renewal & Annual Financial Reporting Procedures

File renewal by mail.

Filing Office

Public Protection Division

Office of the Attorney General

1885 N. 3rd Street, 4th Floor

Baton Rouge, LA 70802

225-326-6400

PublicProtectionInfo@ag.state.la.us

Forms

URS (required). Note: Question 18a of the *URS* is not specified by Louisiana statutes and can be skipped.

Fees. \$25. Make check payable to Louisiana Department of Justice.

Signatures. Officer or director of nonprofit (original signature not required)

Supporting Documents

- Professional solicitor contracts
- List of states where registered.

Registered Agent. Not required

Charitable Registration Search

Not available online; call state for registration status.

Laws and Rules

- La. R.S. §§ 51:1901–1909
- 16 La. Admin. Code, Pt. III, Ch. 5, § 515.

Maine

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

All charitable organizations must obtain a state license at least 30 days before soliciting contributions in Maine, or having contributions solicited there on their behalf. Money or property received from any governmental agency or from a charitable or educational foundation is not considered a contribution and does not by itself trigger a registration requirement.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year. Expires on November 30 every year

Filing Procedures

File initial registration application online or by mail.

Filing Office

[Office of Professional and Occupational Regulation](#)

Department of Professional and Financial Regulation

By mail:

35 State House Station

Augusta, ME 04333

By express delivery:

76 Northern Ave.

Gardiner, ME 04345

207-624-8624

charitable.sol@maine.gov

Forms

- [Online registration](#), or
- [Charitable Organization Application](#).

Fees. \$50. Make check payable to Treasurer, State of Maine, or pay online by credit card.

Signatures. Original signature of authorized representative of nonprofit required for paper filings (electronic signature permitted for online filings)

Supporting Documents

- IRS determination letter
- IRS Form 990; or budget for the current fiscal year if Form 990 is not available
- Professional fundraiser contracts
- List of officers, directors, trustees, and principal salaried executive staff officer (name, title, address, phone, and email)
- List of states where registered
- List of responsible individuals (name, title, address, phone, and email). Includes those with custody of, and in charge of distribution, of contribution.

Registered Agent. Not required

Exemptions

The organizations and individuals listed below are exempt from registration. You do not need to apply for an exemption.

\$35,000 exemption. Nonprofits that do not solicit or receive nationwide contributions over \$35,000 in the calendar year are exempt, provided all their fundraising is conducted by volunteers. The nonprofit can have salaried staff and hire independent contractors as long as they don't perform fundraising-related functions. Money or property received from any governmental agency or charitable or educational foundation or membership dues, or any similar payments need not be counted toward the \$35,000 ceiling.

35-person exemption. Nonprofits that do not receive contributions from more than 35 people nationwide are exempt if all fundraising is done by volunteers.

Religious organizations. Bona fide religious organizations are exempt from all the provisions of Maine's charitable solicitations law.

Membership organizations. Organizations that solicit primarily within their membership are exempt, provided the solicitations are conducted by their members.

Named individuals. Solicitations for named individuals are exempt if all the contributions collected, without any deductions, are turned over to the named beneficiary.

Educational institutions. Accredited educational institutions and organizations operated by their student bodies are exempt.

Nonprofit hospitals. Hospitals that are nonprofit and charitable are exempt.

Free clinics. Incorporated nonprofit health facilities that provide health care to persons at no charge are exempt.

Laws and Rules

- [M.R.S.A. Title 9, Chapter 385, §§ 5001-5018](#)
- [OLR 02-041 Ch. 1–3.](#)

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Not required

Due Date

November 30 (licenses cannot be renewed prior to October 1). Renewal application must be submitted by the next November 30, even if that date falls within the same calendar year as the effective date of initial license.

Extension

Not allowed

Late Fees

\$50 (December 1–March 1). If you do not renew the license by March 1, your nonprofit will need to reapply for a new license.

Renewal & Annual Financial Reporting Procedures

Filing Office

[Office of Professional and Occupational Regulation](#)

Department of Professional and Occupational Regulation

STATE-BY-STATE RULES

By mail:

35 State House Station
Augusta, ME 04333

By express delivery:

76 Northern Ave.
Gardiner, ME 04345
207-624-8624

charitable.sol@maine.gov

Forms

- [Online](#) renewal, or
- *Renewal Application* mailed by state 60 days prior to due date.

Maine will email a renewal reminder on October 1, with an online filing access code, which is required to renew online. You can use the online service to print the paper renewal for completion and submission.

Fees. \$25. Make check payable to Treasurer of the State of Maine or pay online by credit card.

Signatures. Original signature of authorized representative of nonprofit required for paper filings (electronic signature permitted for online filings)

Supporting Documents

- *Annual Fundraising Activity Report for Charitable Organization* (AFAR) (can be uploaded online or mailed)
- Professional fundraiser contracts (must be licensed in Maine)
- List of officers, directors, trustees, and principal salaried executive staff (name, title, address, phone, and email)
- List of responsible individuals (name, title, address, phone, and email). Includes those with custody of, and responsible for distribution of, contributions.

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- M.R.S.A. Title 9, Chapter 385, §§ 5001–5018
- OLR 02-041 Ch. 1–3.

Maryland

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

A charitable organization must register with the Maryland Secretary of State and obtain a certification letter before soliciting donations in Maryland.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

File initial registration application by mail or email.

Filing Office

[Charitable Organization Division](#)

Office of the Secretary of State

16 Francis Street

Annapolis, MD 21401

410-974-5534 or 410-974-5521

dlcharity_sos@maryland.gov

Forms

- [Registration Statement for Charitable Organizations](#) (COR-92), or
- [URS](#).

Fees. \$0 to \$300 based on charitable contributions (exclude government grants). Make check payable to Secretary of State (no online payment is available).

STATE-BY-STATE RULES

| Level of Charitable Contributions | Fee |
|--|------------|
| Less than \$25,000 (see note below) | \$0 |
| At least \$25,000 but less than \$50,001 | \$50 |
| At least \$50,001 but less than \$75,001 | \$75 |
| At least \$75,001 but less than \$100,001 | \$100 |
| At least \$100,001 but less than \$500,001 | \$200 |
| \$500,001 and above | \$300 |

A charitable organization that collects less than \$25,000 in charitable contributions but uses the services of a professional solicitor is required to pay an annual fee of \$50.

Signatures. Signature of president, principal officer, board chair, CFO, or other executives of nonprofit (original not required)

Supporting Documents

- Articles of incorporation or formation document
- Bylaws (if articles of incorporation not submitted)
- IRS determination letter (if pending, submit copy of IRS Form 1023)
- IRS Form 990, IRS Form 990-EZ, or [Form COF-85](#) in lieu of IRS Form 990 if you are exempt from IRS filing requirements or if you file IRS Form 990-N
- Audited financial statements by an independent CPA if contributions exceed \$750,000 (excluding government grants); CPA review if contributions are \$300,000 to \$750,000
- Professional fundraiser contracts (and subcontracts with professional solicitors or fundraising counsel used in Maryland)
- List of officers, directors, and principal salaried executive officers.
- List of responsible individuals (name and address); includes those with custody of, and control over distribution of, contributions.

Registered Agent. Not required

Exemptions

The following organizations and individuals are exempt from registration, provided they don't use a professional solicitor (with the exception of Public Safety Organizations). Exemption is not automatic, except in the case of the \$25,000 exemption and appeals for named individuals, which requires an annual (within 8 months after fiscal year end) [Exempt Organization Fundraising Notice](#).

In all other cases, to claim an exemption you must submit a letter to the Maryland Secretary of State, Charitable Organization Division, that contains proof that your nonprofit qualifies for the exemption. In the letter you should cite the applicable exemption statute (this will be the applicable portion of § 6-102 of the Maryland Solicitations Act), and include articles of incorporation, bylaws, your IRS determination letter (if any), and your most recently filed IRS Form 990 or IRS Form 990-EZ (if any).

\$25,000 exemption. Nonprofits whose annual charitable contributions from the public are less than \$25,000 are exempt, provided they do not employ professional solicitors. Organizations that collect less than \$25,000 in charitable contributions, but use the services of a professional solicitor, are required to register and pay an annual fee of \$50. Contributions include all donations from individuals, corporations, foundations, and other entities, and the gross revenue from special fundraising events. It does not include government grants or membership dues. Nonprofits that come within this exemption need not register or pay a filing fee. However, they must complete and file the Maryland *Exempt Organization Fundraising Notice* each year. You are not required to submit a letter to the Secretary of State showing you qualify for this exemption.

Religious organizations. Religious organizations, parent organizations of religious organizations, and schools affiliated with religious organization are exempt, provided they have a determination letter from the IRS confirming that they are tax exempt. To request an exemption on religious grounds, submit a copy of your IRS determination letter, articles of incorporation, and other information explaining your organization's mission.

Membership organizations. Organizations that solicit contributions only from their members are exempt, provided they do not employ professional solicitors. To qualify for this exemption, members must receive some benefit and have the right to hold office or vote for office in the organization. To request a membership exemption, submit a copy of your organization's bylaws showing the rights of the members and a statement explaining from whom solicitations for contributions are made.

Educational organizations. An accredited school, college, or university that solicits contributions only from students, former students, parents of students or former students, present or former board members, and staff members is exempt, provided it doesn't use a professional solicitor. You must submit a request with proof that you qualify for this exemption to the Secretary of State.

Appeals for named individuals. People who solicit contributions for a named individual are exempt, provided they don't use a professional solicitor and all contributions are delivered to the individual. You must complete and file the Maryland *Exempt Organization Fundraising Notice* each year.

Grants. Nonprofits that only receive contributions from for-profit corporations or tax-exempt private foundations are exempt, provided they don't use a professional solicitor.

Public safety organizations. The registration requirement does not apply to public safety organizations, fundraising by a volunteer firefighter organization or rescue or ambulance personnel for its ambulance, firefighting, or rescue operations, or police, fraternal, or other law enforcement organizations.

Laws and Rules

- [Maryland Solicitations Act](#), Maryland Annotated Code, Business Regulation Article, §§ 6-101–6-701.

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed with renewal.

STATE-BY-STATE RULES

Due Date

Six months after fiscal year end (FYE). There is a 60-day grace period to file the annual update after the due date.

Extension

There is a 4 1/2 month automatic extension from original due date (if registration is current).

Late Fees

\$25 per month or part of a month. (Maryland allows a 2-month grace period before applying late fees)

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report by mail or email.

Filing Office

[Charitable Organization Division](#)

Office of the Secretary of State

16 Francis Street

Annapolis, MD 21401

410-974-5534 or 410-974-5521

dlcharity_sos@maryland.gov

Forms. *Annual Update of Registration*

Fees. \$0 to \$300 based on charitable contributions (exclude government grants). Make check payable to Secretary of State (no online payment is available).

| Level of Charitable Contributions | Fee |
|--|------------|
| Less than \$25,000 (see note below) | \$0 |
| At least \$25,000 but less than \$50,001 | \$50 |
| At least \$50,001 but less than \$75,001 | \$75 |
| At least \$75,001 but less than \$100,001 | \$100 |
| At least \$100,001 but less than \$500,001 | \$200 |
| \$500,001 and above | \$300 |

STATE-BY-STATE RULES

A charitable organization that collects less than \$25,000 in charitable contributions but uses the services of a professional solicitor is required to pay an annual fee of \$50.

Signatures. Signature of president, principal officer, board chair, CFO, or other executives of nonprofit (original not required)

Supporting Documents

- IRS Form 990, IRS Form 990-EZ, or [Form COF-85](#) in lieu of IRS Form 990 if you are exempt from IRS filing requirements or if you file the IRS Form 990-N
- Audited financial statements by an independent CPA if contributions exceed \$750,000 (excluding government grants); CPA review if contributions are \$300,000 to \$750,000
- Professional fundraiser contracts (and subcontracts with professional solicitors or fundraising counsel used in Maryland)
- List of officers, directors, and principal salaried executive officers.
- Any changes to your previous registration or documents submitted with it (for example, updated articles of incorporation).

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

[Maryland Solicitations Act](#), Maryland Annotated Code, Business Regulation Article, §§ 6-101–6-701.

Massachusetts

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Any charity that wishes to solicit funds in Massachusetts must obtain a *Certificate for Solicitation* before engaging in fundraising activities.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

File initial registration application by email.

Filing Office

[Non-Profit Organizations and Public Charities Division](#)

Office of Attorney General

One Ashburton Pl., Room 1413

Boston, MA 02108

617-963-2101

ago@state.ma.us or Charities@Mass.gov

Forms

Massachusetts is currently processing initial charity registrations as PDF attachments via email only. Submit each required document as a separate PDF attachment. When naming PDF files, use the following naming conventions, and include the organization's name and the type of submission:

For Charity Registration Form: "OrgName RegistrationForm.pdf"

For Articles of Incorporation: "OrgName Articles.pdf"

For Bylaws: "OrgName Bylaws.pdf"

For IRS determination letter: "OrgName IRS letter.pdf"

STATE-BY-STATE RULES

For Board of Directors list: “OrgName BoD list.pdf”

For Schedule A-2 Form: “OrgName ScheduleA2.pdf”

For any submission that includes one or more Form PC filings, label each part of the filings (Form PC, 990, financial statement) as separate files and include the fiscal year. For example:

For Forms PC: “OrgName FY2020 Form PC.pdf”

For IRS Forms 990: “OrgName FY2020 Form 990.pdf”

For financial statements: “OrgName FY2020 FIN.pdf”

Email initial registration materials to: charitiesfilings@mass.gov.

Follow the appropriate link below for registration instructions, which vary depending on whether the charity is in-state or out-of-state, and whether it is registering after the end date of its initial fiscal year.

Domestic entities:

- [Massachusetts Entity, Registering After Initial FYE Date](#)
- [Massachusetts Entity, Registering Before Initial FYE Date.](#)

Foreign entities:

- [Out-of-State Charity, Registering After Initial FYE Date in Massachusetts](#)
- [Out-of-State Charity, Registering Before Initial FYE Date in Massachusetts](#)

The URS can be submitted in lieu of Schedule A-2 (Solicitation Activities During Fiscal Year Covered by this Report) for initial registration, provided the organization has not yet passed its initial fiscal year end date of operating in Massachusetts. The completed Out-of-State Charity registration form and checklist should still be submitted with the URS, but is not necessary to include the most recent IRS Form 990 or financial statements with the URS.

Fees. \$100 or \$150 (additional annual report fee of \$35–\$2,000 may be required). Following review, a Charities Specialist will reach out to initial registrants regarding payment options.

| Gross Support and Revenue | Fee |
|----------------------------------|------------|
| Less than \$100,000 | \$35 |
| \$100,001 to \$250,000 | \$70 |
| \$250,001 to \$500,000 | \$125 |
| \$500,001 to \$1 million | \$250 |
| \$1,000,001 to \$10 million | \$500 |
| \$10,000,001 to \$100 million | \$1,000 |
| \$100 million+ | \$2,000 |

Signatures. Two authorized officers of nonprofit (original signature not required). Note that Form PC requires two signatures on page 12 and one signature on page 7. E-signatures (e.g. DocuSign) are accepted.

Supporting Documents

All filings require:

- Articles of incorporation or formation document
- Bylaws
- IRS determination letter. If you have applied for Section 501(c)(3) status but have not yet received it, it is not necessary to send a copy of IRS Form 1023. Instead, note in a cover letter that the application is pending and submit the IRS determination letter when it is received.
- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF. Not required if revenue is less than \$5,000 or URS is used to register
- Audited financial statements by independent CPA if revenue exceeds \$500,000; reviewed financial statements by an independent CPA if revenue is \$200,000 to \$500,000; no financials required for private foundations filing IRS Form 990-PF or foreign entities filing URS
- List of officers, directors, trustees, and principal salaried executives (name, title and address).

Include only if filing the *URS* or *Form PC*:

- List of states where registered
- List of responsible individuals (name, title, and address) including persons charged with custody of records and funds, distribution of funds, check signers, fundraising
- List of related-party transactions (name and address, nature, value, and procedure for authorizing the transaction)
- List of offices, chapters, branches, and affiliates (name, address, and phone).

Registered Agent. Not required

Exemptions

The organizations and individuals listed below are exempt from registration. You do not need to apply for an exemption. (See Other Requirements below regarding designation as a veterans' charitable organization.)

\$5,000 exemption. Any nonprofit that raises \$5,000 or less during the calendar year is exempt as long as all of its fundraising is conducted by

unpaid volunteers. Membership dues, fees, and similar payments need not be counted toward the annual limit.

Ten-person exemption. A nonprofit that receives contributions from ten people or fewer during the calendar year is exempt if all of its fundraising is done by volunteers.

Religious organizations. Religious organizations and their affiliates are exempt.

Fundraising for an individual. Fundraising for a specific individual is not considered to be charitable fundraising in Massachusetts because the public at large does not benefit. Thus, this type of fundraising is exempt.

Named organizations. The following organizations are exempt: American National Red Cross; the Grand Army of the Republic; American Veterans of World War II, Korea and Vietnam; Vietnam Veterans of America; AMVETS; the United Spanish War Veterans; the American Legion; the Disabled American Veterans of the World War; Military Order of the Purple Heart; the Paralyzed Veterans of America; the Veterans of World War I of the U.S.A.; and the Veterans of Foreign Wars of the United States.

Other Requirements

An application for designation as a veterans' charitable organization (VCO) may be submitted on Schedule VCO (with Form PC) by certain charitable organizations 1) established for an advocacy, benevolent, educational, humane, patriotic, philanthropic, scientific, or social welfare purpose on behalf of veterans or the military, and 2) that solicit contributions from persons within Massachusetts or have contributions solicited on their behalf only by other charitable organizations. If the application is approved, then VCO designation is valid for three years. Organizations designated as a VCO may not retain paid fundraisers. By applying for this designation, a VCO agrees that its retention of a paid fundraiser while it is designated as a VCO will operate to forfeit its VCO status. An organization designated as a VCO must still comply with annual filing requirements pursuant to G.L. c. 12, §8F and G.L. c. 68, §19; however, otherwise applicable fees for those filings will be waived for designated VCOs.

Laws and Rules

- Mass. Gen. Law, [Part 1, Title II, Ch. 12 §§ 8–8N](#), and [Title XI, Ch. 68 §§18-35](#)
- [940 CMR 2.00](#), Regulations of The Director of Public Charities.

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

4½ months after fiscal year end (FYE)

Extension

Charitable organizations that are registered and in compliance with annual reporting requirements will be granted an automatic six-month extension. No written request is required.

Late Fees

None

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report by mail.

Filing Office

Non-Profit Organizations and Public Charities Division

Office of Attorney General

One Ashburton Pl., Room 1413

Boston, MA 02108

617-963-2101

ago@state.ma.us or Charities@Mass.gov

Forms. *Form PC*

Fees. \$35–\$2,000. Payment should be made using the Commonwealth of Massachusetts’s secure, Web-based [payment system](#).

| Gross Support and Revenue | Fee |
|-------------------------------|---------|
| Less than \$100,000 | \$35 |
| \$100,001 to \$250,000 | \$70 |
| \$250,001 to \$500,000 | \$125 |
| \$500,001 to \$1 million | \$250 |
| \$1,000,001 to \$10 million | \$500 |
| \$10,000,001 to \$100 million | \$1,000 |
| \$100 million+ | \$2,000 |

Signatures. Two authorized officers of nonprofit (original signature not required). Note that Form PC requires two signatures on page 12 and one signature on page 7. E-signatures (e.g. DocuSign) are accepted.

Supporting Documents

- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF. (Include a copy of your filed IRS Form 990, Form 990-EZ, or Form 990-PF for the prior year, with all required IRS schedules except Schedule B.) If your nonprofit is not required to file any of these forms with the IRS, you must attach a completed Form 990 or Form 990-EZ to the Massachusetts Form PC. Exception: none of these forms need be filed if your revenue is under \$5,000.
- Audited financial statements by an independent CPA if revenue exceeds \$500,000 (excludes private foundations filing IRS Form 990-PF); CPA review if revenue is \$200,000 to \$500,000
- List of officers, directors, trustees, and principal salaried executives (name, title, and address)
- List of states where registered
- List of responsible individuals (name, title, and address); includes persons charged with custody of records and funds, distribution of funds, check signers, and fundraising.
- List of related-party transactions (name and address, nature, value, and procedure in authorizing the transaction)
- List of offices, chapters, branches, and affiliates (name, address, and phone).

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules:

- Mass. Gen. Law, [Part 1, Title II, Ch. 12 §§ 8–8N](#), and [Title XI, Ch. 68 §§18-35](#)
- [940 CMR 2.00](#), Regulations of The Director of Public Charities.

Michigan

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Any charitable organization that solicits or intends to solicit contributions from Michigan residents by any means must first register with the Michigan Attorney General.

Foreign (Out-of-State) Nonprofits

Out-of-state parent organizations with chapters in Michigan must qualify to do business in the state by obtaining a certificate of authority to transact business or conduct affairs in Michigan from the Michigan Department of Licensing and Regulatory Affairs, Corporation Division. All other out-of-state (“foreign”) nonprofits that register under the state charitable solicitations laws are not required to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require such qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

Initial registration documents may be filed online, by mail, email (preferred method), or fax.

Filing Office

Charitable Trust Section

Department of Attorney General
525 West Ottawa Street, 1st Fl., Williams Bldg.
Lansing, MI 48933
517-335-7571 (phone)
517-241-7074 (fax)

ct_email@michigan.gov (put your nonprofit’s name in subject line if filing by email)

STATE-BY-STATE RULES

Expedited processing is available at no charge with a turnaround time of a few days (versus a few weeks). Submit request in writing (email, fax, or mail) and include: organization's name and contact information (name, phone number, and email).

Forms

- [Online](#) registration
- [Initial Solicitation Registration Form](#), or
- [URS](#).

Fees. None

Signatures. Authorized representative of the nonprofit (original signature not required); typed name on form is sufficient

Supporting Documents

- Articles of incorporation or formation document
- Bylaws
- IRS determination letter
- IRS Form 990, IRS Form 990-EZ or IRS Form 990-PF (a 990 is not required if your nonprofit is newly formed or you file IRS Form 990-N)
- Audited financial statements by an independent CPA if contributions exceed \$550,000 (exclude membership dues and government and foundation grants). Audit not required if a one-time waiver is approved or you can show that an auditor was recently engaged (see Other Requirements below). CPA review required if contributions are \$300,000 to \$550,000
- Professional fundraiser contracts (not applicable to fundraising consultants)
- List of officers and directors (names and addresses)
- List of professional fundraisers (name, address, payments, dates of contract, contract type). Not applicable to fundraising consultants
- Sample solicitation materials (usually not required for approval, but requested)
- If a parent organization wishes to include Michigan chapters in its license, include: IRS group exemption letter or determination letter for each chapter; Michigan certificate of authority (if foreign corporation); list of names and addresses of Michigan chapters; a copy of the IRS group return; and a financial report for each chapter.

Note on Financial Statements. If the required financial statements are in the process of being prepared or you have already hired an auditor to perform the review or audit, attach a letter to your application requesting a conditional registration. In your letter, state when you expect the financial statements to be available. Also, attach a copy of the engagement letter agreement with the audit firm. Your solicitation registration will include the condition that the required financial statements be provided by a specified date.

If you have not engaged an auditor for the necessary financial statements, you may attach a request for a one-time waiver of the requirement. In your request, specify the fiscal year for which the waiver is requested and state that the necessary financial statements will be provided in all future years in which reviewed or audited financial statements are required.

Registered Agent. Required

Exemptions

The organizations and individuals listed below are exempt from registration. You must apply for an exemption by filing the state [Request for Exemption](#) form with the Attorney General Charitable Trust Section. Include documentation or other evidence showing your nonprofit qualifies for the claimed exemption.

\$25,000 exemption. Nonprofits that receive less than \$25,000 in a 12-month period are exempt, provided they don't pay any individuals (even employees) for fundraising services of any kind. A nonprofit must make available to its members and the public a financial statement of its activities for the most recent fiscal year. In determining whether your nonprofit comes within the \$25,000 limit, do not include (1) grants or other money received from government agencies or foundations that are restricted as to use, or (2) dues, fees, or similar payments by members of your organization.

Religious organizations. Any duly constituted religious organization or group affiliated with and forming an integral part of a religious organization is exempt. These religious organizations are excluded from Michigan's definition of a "charitable organization." Thus, the state's charitable solicitations laws do not apply to them. However, if

the organization is required to file an IRS Form 990, IRS Form 990-EZ, or IRS Form 990-N with the IRS, it likely does not qualify for an exemption in Michigan.

Educational institutions. Any educational institution certified by the Michigan State Board of Education is exempt.

Appeals for named individuals. Unpaid volunteers who solicit charitable contributions for named individuals need not register as long as all the money collected is turned over to the individual, less reasonable expenses.

Governmental entities. All local, state, and federal government agencies and units are exempt.

Veterans organizations. Veterans organizations that are chartered by the U.S. Congress are exempt.

Hospitals. Hospitals licensed in the state of Michigan and their foundations and auxiliaries are exempt. A hospital-based foundation or auxiliary that solicits contributions solely for one or more licensed hospitals is also exempt.

PTAs. A school booster organization or parent-teacher organization operating with the knowledge and approval of a school for the support or promotion of educational, artistic, musical, or athletic programs or events is exempt.

Advocacy groups. An advocacy or lobbying organization, or an organization associated with an advocacy organization, political party, candidate, or committee is exempt.

Private foundations. Private foundations that receive contributions only from members, directors, incorporators, or members of the families of those individuals are exempt.

Childcare providers. Organizations that are licensed by the State of Michigan to serve children and families, such as day care facilities, are exempt.

Sole support. Organizations whose sole source of funding is another charitable organization that holds a current Michigan charitable solicitation license are exempt.

Service clubs. A nonprofit service club or organization (1) that is tax-exempt with the IRS under a section other than Section 501(c)(3), and (2) whose principal purpose is not charitable but solicits from time to time for a charitable purpose is exempt. In addition, all its fundraising

must be performed by unpaid volunteers who are members of the organization to qualify for this exemption.

Aged and chronically ill. A nonprofit corporation under the sole control of a religious or fraternal society whose purpose is owning and operating facilities for the aged and chronically ill is exempt.

Public safety. Any person or organization registered under and complying with the requirements of the Michigan Public Safety Solicitation Act is exempt.

Membership organizations. Organizations that do not invite the general public to become a member and confine solicitation to its members, directors, trustees, or their immediate families (grandparents, parents, spouse, brothers, sisters, children, and grandchildren of a member, director, or trustee), are exempt from registration.

Laws and Rules

[MCLA §§ 400.271–400.294](#), Charitable Organizations and Solicitations Act

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

Six months after fiscal year end (FYE). Note that the license expires seven months after FYE, but the renewal is due 30 days prior to expiration.

Extension

A five-month extension must be requested in writing and can be emailed to ct_email@michigan.gov or faxed to 517-241-7074.

Late Fees

None

Renewal & Annual Financial Reporting Procedures

Completed renewal forms can be filed online, sent in by mail, email (preferred method), or fax.

Filing Office

Charitable Trust Section

Department of Attorney General
525 West Ottawa Street, 1st Fl., Williams Bldg.
Lansing, MI 48933
517-335-7571 (phone)
517-241-7074 (fax)

ct_email@michigan.gov

Provide the organization's name in the subject line of the email or fax and, if already assigned, the Attorney General file number (this four- or five-digit number begins with a prefix CS or CT).

Forms

- [Online](#) registration
- [Renewal Solicitation Form](#), or
- [URS](#).

Fees. None

Signatures. Authorized representative of nonprofit (original signature not required); typed name on form is sufficient

Supporting Documents

- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF
- Audited financial statements by an independent CPA if contributions exceed \$550,000 (exclude membership dues and government and foundation grants). CPA review required if contributions are \$300,000 to \$550,000
- Professional fundraiser contracts (not applicable to fundraising consultants)
- List of officers and directors (names and addresses)
- Sample solicitation materials (usually not required for approval, but requested).

Registered Agent. Required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

[MCLA §§ 400.271–400.294](#), Charitable Organizations and Solicitations Act

Minnesota

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

All nonexempt nonprofits must register with the Minnesota Attorney General before soliciting charitable donations in the state if its services are not performed wholly by volunteers or it employs a professional fundraiser. In addition, an organization must register within 30 days after its contributions exceed \$25,000 (excluding government grants).

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

File initial registration application by mail or email (include organization's name in subject line).

Filing Office

Charities Division

Attorney General's Office

445 Minnesota Street, Suite 1200 Bremer Tower

St. Paul, MN 55101

651-757-1496

charity.registration@ag.state.mn.us

(use only for registration filings, contact state for other needs)

Forms

- *Charitable Organization Initial Registration*, or
- *URS* and the *Supplement to Unified Registration Statement* form.

Fees. \$25. Make check payable to State of Minnesota, or pay [online](#) by credit card.

Signatures. Signatures of two officers or directors of nonprofit required (original signature not required). Before signing, board of directors or managing group must adopt a resolution approving and certifying the contents of the application and the date of the resolution.

Supporting Documents

- *Supplement to URS* (if URS used to register)
- Articles of incorporation or formation document
- IRS determination letter
- IRS Form 990, IRS Form 990-N, IRS Form 990-EZ, or IRS Form 990-PF (or financial statements in Section B of registration form).
- List of officers, directors, trustees, and chief executive officer (name, title, address, and total annual compensation paid)
- List of professional fundraisers (name, address, and compensation).

Registered Agent. Not required. Note: Section B, Line 1, of state form requires name of registered agent or person with custody of organization's records.

Exemptions

The organizations and individuals listed below are exempt from registration. You must apply for an exemption by filing the state *Charitable Organization Exemption Form*.

- **\$25,000 exemption.** Nonprofits that do not receive, and do not plan to receive, more than \$25,000 in total nationwide contributions during their fiscal year are exempt. To qualify for this exemption, the nonprofit must be an entirely volunteer organization with no paid staff and it must not hire any professional fundraisers. Grants received from government entities are not counted toward the \$25,000 limit. If your nonprofit sells goods or services to the public, you need only count the difference between the cost of the goods or services and the price at which they were sold.
- **Religious organizations.** Religious organizations or societies that are exempt from filing an IRS Form 990 are exempt from Minnesota registration as well.
- **Educational institutions.** Accredited educational institutions are exempt.

- **Private foundations.** Private foundations that do not solicit contributions from more than 100 people during their accounting year are exempt.
- **Membership organizations.** Organizations such as alumni, trade, fraternal, patriotic, social, educational, or professional organizations that limit their solicitations to voting members are exempt.
- **Appeals for single individuals.** Organizations that solicit contributions for a single specific individual are exempt as long as all the contributions collected are transferred to the person (no deductions for expenses or other costs are allowed).

Laws and Rules

[Minnesota Statutes Ch. 309](#), Charitable Organization Act

Periodic Renewal and Reporting

Renewal Requirements

None required.

Annual Financial Report

Financial report must be filed with the Minnesota Attorney General each year.

Due Date

6½ months after fiscal year end (FYE). If the due date falls on a Saturday, Sunday, or federal holiday, the report must be postmarked by the next business day.

Extension

A four-month extension may be requested, on or before the due date, [online](#). To check if an extension request has been granted, you may look up the organization online at [Charities Search](#). If the extension request has been granted, the charity's specific search result should indicate "Granted" in the "Extension" category.

Late Fees

\$50

Renewal & Annual Financial Reporting Procedures

File annual financial report by mail or email (include organization's name in subject line).

Filing Office

Charities Division

Attorney General's Office
445 Minnesota Street, Suite 1200 Bremer Tower
St. Paul, MN 55101
651-757-1496

charity.registration@ag.state.mn.us

(use only for renewal filings, contact state for other needs)

Forms

- *Charitable Organization Annual Report Form*, or
- *URS*.

Fees. \$25. Make check payable to State of Minnesota, or pay [online](#) by credit card.

Signatures. Signatures of two officers or directors of nonprofit required (original signature not required). Before signing, your board of directors or managing group must adopt a resolution approving and certifying the contents of the application and the date of the resolution.

Supporting Documents

- *Supplement to URS* (if *URS* used to register)
- IRS Form 990, IRS Form 990-N, IRS Form 990-EZ, or IRS Form 990-PF
- IRS Form 990-T (if organization files one)
- Audited financial statements by an independent CPA if revenue exceeds \$750,000
- Financial statement containing a balance sheet, statement of income and expense, and statement of functional expenses (if filing IRS Form 990-N or if your IRS Form 990 or audited financial statements do not contain a functional expenses statement)
- List of officers, directors, trustees, and chief executive officer (name, title, address, and total annual compensation paid)
- List of professional fundraisers (name, address, and compensation).

STATE-BY-STATE RULES

Registered Agent. Not required. Note: Section B, Line 1, of state form requires name of registered agent or person with custody of organization's records.

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

[Minnesota Statutes Ch. 309](#), Charitable Organization Act

Mississippi

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Prior to soliciting any charitable contributions in Mississippi, a charitable organization must register with the Mississippi Secretary of State. Mississippi has adopted portions of the Charleston Principles to determine whether out-of-state nonprofits must register in the state (see Other Requirements below).

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period: One year

Filing Procedures: Online filings only.

Filing Office

Charities Division

Secretary of State

By mail: Post Office Box 136. Jackson, MS 39205-0136

By express delivery: 125 South Congress Street. Jackson, MS 39201
601-359-1599 or 1633

charities.customerservice@sos.ms.gov

Forms

- **Online.** Mississippi requires online filing of the URS and *Annual Financial Report Form* (Form FS)

Fees. \$50. Pay by credit card or e-check; make payable to Mississippi Secretary of State.

Signatures. Electronic signatures of the president or authorized officer and chief fiscal officer or treasurer are required. The same person cannot sign the registration forms twice. A signature request will have to be sent electronically. Therefore, an email address for the signers will be required.

Supporting Documents

- Articles of incorporation or formation document
- Bylaws
- IRS determination letter
- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-N
- Audited financial statements by an independent CPA if contributions exceed \$500,000 (excluding membership dues and government grants and contracts), or fundraising is conducted by professional fundraisers. CPA review if contributions are \$250,000 to \$500,000
- Professional fundraiser contracts (current contracts)
- List of officers, directors, trustees, and principal salaried executives (name, title, address, and phone). Must include alternate address, email, and phone number for at least two officers: president, CEO, or executive director; and CFO or treasurer
- List of states where registered or exempt
- List of responsible individuals (name and address of persons charged with custody of records and funds, distribution of funds, check signers, fundraising)
- List of professional fundraisers, fundraising counsel, and commercial coventurers (name, address, phone, services provided, compensation, dates of contract)
- List of related-party transactions (names, businesses, and addresses of related parties)
- List of offices, chapters, branches, and affiliates (name, address, phone).

Registered Agent. If no agent is named, the Secretary of State is automatically appointed for service of process.

Exemptions

The organizations and individuals listed below are exempt from registration. You must apply for an exemption by filing the state [Notice of Exemption](#) online. A *Certificate of Exemption* will be issued by the Charities Division upon receipt of the *Notice of Exemption*. You need file this form only once, since the registration remains in effect until you notify the Charities Division that you no longer qualify for the exemption or have stopped soliciting contributions in the state.

Religious organizations do not have to apply for an exemption (see below).

\$25,000 exemption. Nonprofits that do not intend to solicit or receive more than \$25,000 per year in contributions during the 12-month period ending on June 30 of the year are exempt, provided all fundraising is done by unpaid volunteers. The nonprofit can have salaried staff and hire independent contractors as long as they don't perform fundraising-related functions. For these purposes, contributions do not include government grants or membership dues.

Religious institutions. Religious institutions are not considered charitable organizations in Mississippi, and are not subject to the state's charitable solicitations law. Not only do they not need to register, they need not comply with any other provisions of this law. Religious institutions include:

- organizations with a regular place for religious services, including ecclesiastical or denominational organizations, churches, diocese, or presbytery
- religious groups that don't have a specific place of worship
- tax-exempt groups or corporations that form an integral part of a religious organization, and
- organizations that solicit contributions to construct and maintain a house of worship or clergyman's residence.

Religious organizations need not file an application with the Secretary of State to receive their exemption. However, religious organizations that file IRS Form 990 with the IRS are not exempt and must register.

Educational institutions. All accredited educational institutions and their associated foundations are exempt. Also exempt are educational institutions that solicit donations only from their student body, alumni, faculty, trustees, and their families. Mississippi libraries are also exempt.

Membership organizations. Historical societies and fraternal, patriotic, social, educational, and alumni organizations that only solicit contributions from their membership are exempt.

Appeals for individuals. Unpaid volunteers who solicit contributions for a named individual in need are exempt, provided all contributions are turned over to the individual (deductions may be made for the cost of banquets or social gatherings).

United Way. Organizations that receive allocations from registered united funds or community chests and receive less than \$25,000 from

other sources during the 12-month period ending on June 30 of the year are exempt.

Volunteer firefighters. All volunteer fire departments and rescue units that are chartered as nonprofit organizations by the State of Mississippi are exempt.

Humane societies. Any humane society which contracts with counties or municipalities for the care and keeping of stray animals is exempt.

Other Requirements

Mississippi has adopted portions of the Charleston Principles, which are discussed in detail in Chapter 4.

Every charitable organization which solicits or intends to solicit contributions in Mississippi, by any means, shall file a registration statement with the Mississippi Secretary of State unless otherwise exempt. Per the *Mississippi Charities Act Rule 2.08 Determination of Online Solicitation*: charitable organizations soliciting via the internet or by email are considered to be soliciting in Mississippi if any of the following apply:

1. The charitable organization maintains an account in a financial institution located in Mississippi, a physical address or a mailing address
2. The charitable organization targets, by expending funds (by trade or otherwise) for internet solicitations to Mississippi residents; or
3. The charitable organization solicits donations via the internet or by email, by providing a “Donate Now” button or any other indirect form of solicitation and either (in the charitable organization’s fiscal year):
 - a) Receives/intends to receive contributions in the amount of at least \$25,000 from Mississippi residents; or
 - b) Receives contributions from 25 or more Mississippi residents.

Any charitable organization soliciting via the internet or by email which does not meet the criteria provided in Rule 2.08 is not required to register.

Laws and Rules

- Mississippi Code Regulation of Charitable Solicitations, [§§ 79-11-501–79-11-529](#)
- Mississippi Charities Act Rules, [Title 1, Part 15](#).

Periodic Renewal and Reporting

Renewal Requirements: Registration must be renewed each year.

Annual Financial Report: Financial report must be filed with renewal.

Due Date: 4½ months after fiscal year end (FYE).

Extension

A six-month extension can be requested [online](#) by or before the original due date and is automatically approved. A copy of the IRS Form 8868 must be submitted with the request.

Late Fees

No late fee, but an *Affidavit of Solicitation and Non-Solicitation* must be filed as part of the online renewal, if the filing is late. The form is used to report the number of solicitations made to Mississippi residents and the dollar amount received during the period since the expiration of the charity's registration. This is then used by Mississippi to calculate a fine of up to \$2,000, if solicitation occurred while the registration was expired. A renewal registration will not be granted unless this form is filed with all other required documents for renewal.

Renewal & Annual Financial Reporting Procedures

Online filings only.

Filing Office

Charities Division

Secretary of State

By mail: Post Office Box 136, Jackson, MS 39205-0136

By express delivery: 125 South Congress Street, Jackson, MS 39201
601-359-1599 or 1633

charities.customerservice@sos.ms.gov

Forms

- **Online. Fees.** \$50. Pay by credit card or e-check; make payable to Mississippi Secretary of State.

Signatures. Electronic signatures of the president or authorized officer and chief fiscal officer or treasurer are required. The same person

cannot sign the registration forms twice. A signature request will have to be sent electronically. Therefore, an email address for the signers will be required.

Supporting Documents

- IRS Form 990, IRS Form 990-EZ or IRS Form 990-N (most recently filed form)
- Audited financial statements by an independent CPA if contributions exceed \$500,000 (exclude membership dues and government grants and contracts), or fundraising is conducted by professional fundraisers. CPA review if contributions are \$250,000 to \$500,000
- Professional fundraiser contracts (current contracts)
- List of officers, directors, trustees, and principal salaried executives (name, title, address, and phone). Must include alternate address, email, and phone for at least two officers: president, CEO or executive director, and CFO or treasurer
- List of states where registered or exempt
- List of responsible individuals (name and address of persons charged with custody of records and funds, distribution of funds, check signers, fundraising)
- List of professional fundraisers, fundraising counsel, and commercial coventurers (name, address, phone, services provided, compensation, and dates of contract)
- List of related-party transactions (names, businesses, and addresses of related parties)
- List of offices, chapters, branches, and affiliates (name, address, and phone).

Registered Agent. If no agent is named, the Secretary of State is automatically appointed for service of process.

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- Mississippi Code Regulation of Charitable Solicitations, §§ 79-11-501–79-11-529
- Mississippi Charities Act Rules, [Title 1, Part 15](#).

Missouri

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Unless exempt, charitable organizations must register with the Missouri Attorney General's office before soliciting for donations in Missouri. Note: Missouri exempts most nonprofits from registration (see Exemptions below).

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

Filing Office

File initial registration application by mail.

Charities Program

Attorney General's Office

By express delivery:

207 West High Street

Jefferson City, MO 65102

By mail:

P.O. Box 899

Jefferson City, MO 65102

573-751-3321

registrations@ago.mo.gov

Notarized signature of officer or director of nonprofit (original not required)

Forms

- [Charitable Organization Initial Registration Statement](#), or
- [URS](#).

STATE-BY-STATE RULES

Fees. \$15. Make check payable to Merchandising Practices Revolving Fund.

Signatures. Notarized signature of officer or director of nonprofit (original signature not required)

Supporting Documents

- Articles of incorporation or formation document
- List of officers and directors (name, title, phone, and address)
- List of states where registered.

Registered Agent. Required, (agent does not have to reside in Missouri)

Exemptions

Missouri exempts most types of nonprofits from its registration requirements. Most significantly, it exempts all organizations that the IRS has recognized as tax exempt under Internal Revenue Code Sections 501(c)(3), 501(c)(7), or 501(c)(8). To be recognized as tax exempt by the IRS and thereby qualify for the Missouri exemption, you must have obtained a determination letter from the IRS.

If your organization falls within an exemption, mail or email (registrations@ago.mo.gov) a written request for exemption to the Missouri Attorney General. In the request you should state the reason you are claiming the exemption and submit supporting documents. Your articles of incorporation (or similar formation document) and IRS determination letter should be sufficient.

Also exempt, even if they lack an IRS determination letter, are:

- religious organizations
- educational institutions and their authorized and related foundations
- fraternal, benevolent, social, educational, alumni, and historical organizations and their auxiliaries, provided their solicitation of contributions is confined to their membership
- hospitals and auxiliaries of hospitals, provided all fundraising activities are carried on by hospital employees and not by any professional fundraiser employed as an independent contractor, and
- political organizations subject to Missouri's campaign finance laws (Missouri Rev. Stat., Title IX, Ch. 130).

Laws and Rules

- Missouri Charitable Solicitations Law, §§ 407.450–407.478
- Rules 15 CSR, Division 60, Chapter 3.

Periodic Renewal and Reporting

Renewal Requirements

None required

Annual Financial Report

All nonexempt registered nonprofits must file an annual report each year or the registration will expire and a new initial registration statement must be filed. The following organizations are exempt from this annual report filing agreement:

- any charitable organization that receives an allocation of money from an incorporated community chest or united fund
- any charitable organization that does not actually raise or receive contributions over \$10,000 during the 12-month period immediately preceding the date on which its annual report would otherwise be due, and
- any charitable organization that is a local affiliate of a statewide or national charitable organization, if all local fundraising expenses are paid by the statewide or national organization and the statewide or national organization files an annual report.

Due Date

75 days after fiscal year end (FYE)

Extension

Not allowed

Late Fees

\$10

Renewal & Annual Financial Reporting Procedures

File annual financial report by mail.

Filing Office

Charities Program

Attorney General's Office

By express delivery:

207 West High Street

Jefferson City, MO 65102

STATE-BY-STATE RULES

By mail:

P.O. Box 899

Jefferson City, MO 65102

573-751-3321

registrations@ago.mo.gov

Forms

- *Charitable Organization Annual Report Form*, or
- *URS*.

Fees. \$15. Make check payable to Merchandising Practices Revolving Fund.

Signatures. Notarized signature of officer or director of nonprofit (original not required)

Supporting Documents None

Registered Agent. Required (agent does not have to reside in Missouri)

Charitable Registration Search

Not available online; call state for registration status.

Laws and Rules

- Missouri Charitable Solicitations Law, §§ 407.450–407.478
- Rules 15 CSR, Division 60, Chapter 3.

Montana

[Report updates and broken links here](#)

Montana has no charitable solicitations law and does not require nonprofits to register before soliciting contributions in the state. However, an out-of-state nonprofit corporation may have to register to do business in the state if it conducts intrastate business there. See Chapter 6 for detailed information.

For information about charities and charitable solicitation contact the Montana Department of Justice, [Office of Consumer Protection](#).

Laws and Rules

Montana Telemarketing Registration and Fraud Prevention Act,
[§§ 30-14-1401–30-14-1414](#)

Nebraska

[Report updates and broken links here](#)

Nebraska has no charitable solicitations law and does not require nonprofits to register before soliciting contributions in the state. However, an out-of-state nonprofit corporation may have to register to do business in the state if it conducts intrastate business there. See Chapter 6 for detailed information.

For information about charities and charitable solicitation contact the Nebraska Office of Attorney General, [Consumer Protection Division](#).

Nevada

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Nevada requires all nonexempt nonprofits to register with the Nevada Secretary of State's office before soliciting tax-deductible charitable contributions from a location within the state or from a location outside of Nevada to people or corporations located in the state.

Foreign (Out-of-State) Nonprofits

Out-of-state nonprofit corporations must register with the Nevada Secretary of State before soliciting contributions from people or businesses located in Nevada. As of October 1, 2015, however, they are not required to qualify to do business if soliciting such contributions is their only nexus (contact) with the state. Prior law, contained no such carve-out. Also, although, 501(c) nonprofit corporations were previously required to file a notarized *Declaration of Eligibility for State Business License Exemption*, this too is no longer required for nonprofit corporations that limit their activities in Nevada to charitable solicitation (that is, do not conduct business in the state). Nonprofits required to register to conduct business in Nevada, in addition to registering to solicit, must file online or by mail with the [Foreign Corporation Filing—Qualification to do Business in Nevada](#) form, and pay a fee of \$50.

Registration Effective Period

One year

Filing Procedures

Initial registration documents may be filed by mail, email, fax, or online.

Filing Office

Secretary of State, Commercial Recordings Division

202 North Carson Street

Carson City, NV 89701

775-684-5708 (phone) 775-684-7125 (fax)

sosfilings@sos.nv.gov

Forms

Charitable Solicitation Registration Statement. Nonprofits soliciting in Nevada must register to solicit. Nevada nonprofit corporations and out-of-state nonprofits that must qualify to do business in Nevada must also file:

- *(Nonprofit) Initial and Annual List of Officers and Directors*, and
- *Declaration of Eligibility for State Business License Exemption* (if the entity is a qualified 501(c) nonprofit).

All forms may be filed online at the [Nevada Business Portal](#) or via fax (775-684-7123), email (statusdocs@sos.nv.gov), or mail, except that entities claiming a business license exemption cannot file online.

Fees. There is no filing fee for out-of-state nonprofits not doing business in Nevada. Nevada nonprofit corporations and out-of-state nonprofits doing business in Nevada that file *(Nonprofit) Initial and Annual List of Officers and Directors* must pay a \$50 fee. Make check payable to Secretary of State or pay by credit card.

Signatures. Officer or authorized representative of nonprofit (original signature not required)

Supporting Documents

- List of officers, directors, and trustees (name, title, and address)

Registered Agent. Not required unless your nonprofit must register to conduct business in Nevada.

Exemptions

The following nonprofits are exempt from the annual *Charitable Solicitation Registration Statement* filing requirement:

- nonprofits whose requests for contributions are directed to a total of 14 or fewer people annually
- nonprofits whose requests for contributions are directed only to people related to the nonprofit's officers, directors, trustees, or executive personnel (they must all be related within the third degree of consanguinity or affinity—that is, a child, parent, grandchild, sister, brother, grandparent, great-grandchild, niece, nephew, aunt, uncle, or grandparent)

STATE-BY-STATE RULES

- an organization that is established for and serving bona fide religious purposes and any charitable organization recognized as a church under Internal Revenue Code Section 501(c)(3) (this includes tax-exempt churches, mosques, synagogues, and temples; and integrated auxiliaries, conventions, or associations of churches)
- appeals for funds to benefit a particular person or his or her immediate family, provided that all the proceeds are given to or used to directly benefit the person or family,
- alumni associations of accredited universities, colleges or schools, provided that the association only solicits current and former students, faculty members or staff, or people who are related to them within the third degree of consanguinity.
- U.S governmental organizations, including any department, branch, unit, or other instrumentality of the federal government.

With the exception of any organization that is established for and serving bona fide religious purposes and U.S. governmental organizations, you must apply for the exemption by filing an [Exemption From Charitable Registration Statement](#) with the Secretary of State. The form must be refiled each year. File by fax, email, or U.S. mail.

Laws and Rules

Nevada Revised Statutes, [Chapters 80, 82A.010 to 82A.310](#), and [598.1305](#)

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

None required

Due Date

Last day of the anniversary month in which the registration was first filed.
(Deadline is receipt date, not postmark date)

Extension

Not allowed

Late Fees

\$50

Renewal & Annual Financial Reporting Procedures

File renewal documents by mail, email, fax, or online.

Filing Office

Secretary of State

202 North Carson Street

Carson City NV 89701

775-684-5708

sosfilings@sos.nv.gov

Forms

Charitable Solicitation Registration Statement. Nevada nonprofit corporations and out-of-state nonprofits that must qualify to do business in Nevada must also file:

- *(Nonprofit) Initial and Annual List of Officers and Directors*, and
- *Declaration of Eligibility for State Business License Exemption*, if the entity is a qualified Section 501(c) nonprofit.

All forms may be filed online at the [Nevada Business Portal](#) or via fax (775-684-7123), email (statusdocs@sos.nv.gov), or mail, except entities claiming a business license exemption cannot file online.

Fees. There is no filing fee for out-of-state nonprofits not doing business in Nevada. Nevada nonprofit corporations and out-of-state nonprofits doing business in Nevada that file *(Nonprofit) Initial and Annual List of Officers and Directors* must pay a \$25 fee. Make check payable to Secretary of State or pay by credit card.

Signatures. Officer or authorized representative. Original signature not required

Supporting Documents

List of officers, directors, and trustees (name, title, and address)

Registered Agent. Not required unless your nonprofit must register to conduct business in Nevada.

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

Nevada Revised Statutes, [Chapters 80, 82A.010 to 82A.310](#), and [598.1305](#)

New Hampshire

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

All charitable organizations must register with the New Hampshire Attorney General before soliciting charitable donations in the state.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

File initial registration application by mail or online.

Filing Office

Charitable Trusts Unit

Department of Justice

33 Capitol Street

Concord, NH 03301

603-271-3591

charitabletrusts2@doj.nh.gov

Forms

- [Online](#)
- [Application for Registration](#) (Form NHCT-11), or
- [URS](#).

Fees. \$25. Make check payable to State of New Hampshire or pay by credit card.

Signatures. Original signature of president and treasurer is required for paper filing. Signatures of the business manager, clerk, secretary, executive director, chief financial officer will not be accepted and the form will be returned to you for proper execution. Electronic

signatures are accepted for online filings. A third party filing on behalf of a charitable organization must also submit a completed Form NHCT-50 [Authorization for Electronic Filing by Agent](#).

Supporting Documents

- Conflict of Interest Policy (applicable to New Hampshire nonprofits only, not out-of-state organizations). If you don't have one, your board must adopt one; a sample is provided in the state application.
- Dissolution provision, or indicate where dissolution is addressed in your formation documents. If your nonprofit was formed in a state that does not require a dissolution provision in your articles of incorporation or bylaws, you must submit a copy of the IRS determination letter or IRS Form 1023 or IRS Form 1024.
- Articles of incorporation or formation document
- Bylaws
- IRS determination letter or IRS Form 1023 or IRS Form 1024
- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF
- List of officers, directors, and trustees (name, title, address, and phone). The board of directors must have at least five voting members who are not of the same immediate family or related by blood or marriage (applicable to New Hampshire nonprofits only).

Registered Agent. Not required

Exemptions

Government agencies. All governmental organizations are exempt, including federal, state, territory, or possession of the United States; the District of Columbia; the Commonwealth of Puerto Rico or any of their agencies or governmental subdivisions.

Religious organizations. Religious organizations are exempt from the state's registration requirements. This includes any religious organization which holds property for charitable or religious purposes and its integrated auxiliaries, and conventions or associations of churches. Religious organizations that file IRS Form 990 are not exempt and must register. Qualifying religious organizations are exempt from all the provisions of New Hampshire's charitable solicitations law.

Some nonprofits whose purposes are not primarily charitable and which do not hold restricted funds or solicit publicly for charitable donations

are not required to register and file annual reports with the Attorney General. If you believe your organization may not be subject to the New Hampshire registration and reporting requirements for charities, you may file a [Request for Pre-Registration Review](#).

Laws and Rules

RSA 7:19–7:32a

Periodic Renewal and Reporting

Renewal Requirements

None required

Annual Financial Report

Financial report must be filed each year.

Due Date

4½ months after fiscal year end (FYE).

Extension

Six-month extension is available upon filing [online](#) or on Form NHCT-14, [Application for Extension of Time to File Annual Report with Charitable Trusts Unit](#), and remitting a \$75 annual filing fee. An original signature is not required and an agent may sign on behalf of the charity. If you do not hear from this division within 21 days, you may assume that your request has been granted.

Late Fees

None

Renewal & Annual Financial Reporting Procedures

File annual financial report by mail or online.

Filing Office

Charitable Trusts Unit

Department of Justice

33 Capitol Street

Concord, NH 03301

603-271-3591

charitabletrusts2@doj.nh.gov

Forms

- [Online](#)
- [Annual Report Certificate](#) and [Appendix to Annual Report](#), or
- [URS](#).

STATE-BY-STATE RULES

Fees. \$75. Make check payable to State of New Hampshire, or pay by credit card.

Signatures. Original, notarized signature of president, treasurer, or trustee for paper filings. (Signature of the executive director or other staff member is not acceptable.) If the organization does not have the office of president or treasurer, attach an explanation or definition of the authority vested in the signer. Electronic signatures are accepted for online filings. A third party filing on behalf of a charitable organization must also submit a completed Form NHCT-50 *Authorization for Electronic Filing by Agent*.

Supporting Documents

- Completed *Appendix to Annual Report* concerning conflicts of interest and pecuniary benefit transactions (not required for out-of-state organizations).
- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF (IRS Form 990-N not accepted).
- Audited financial statements by an independent CPA, if revenue exceeds \$1,000,000. Required only for organizations located in New Hampshire (increases to \$2,000,000 effective 8/6/2022). Financial statements prepared in accordance with GAAP if revenue is \$500,000 to \$1,000,000 (increases to \$1,999,999 effective 8/6/2022). The increases apply to organizations with a fiscal year ending after 8/6/2022. If providing an audit is a financial burden, you can apply for an exemption for up to three years.
- List of officers, directors, and trustees (name, title, address, and phone)
- List of professional fundraisers, fundraising counsel, and commercial coventurers (name, address, phone, services provided, compensation, and dates of contract).

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

RSA 7:19–7:32a

New Jersey

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Charitable organizations must register with the New Jersey Attorney General before soliciting contributions or having them solicited on their behalf.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

File initial registration application online.

Filing Office

[Charities Registration Section](#)

Division of Consumer Affairs

124 Halsey Street, 7th Floor

Newark, NJ 07101

973-504-6215

CharitiesPortalSupport@dca.lps.state.nj.us

Forms

- [Online](#) registration

Charity registration forms CRI 200 and CRI 150-I must now be completed online.

Fees. Based on gross contributions (excluding government grants and contracts). Pay online using a credit card.

Use Form CRI-200, *Short Form*, if:

| Contributions | Fee |
|----------------------|------|
| under \$10,000 | \$30 |
| \$10,001 to \$25,000 | \$30 |

STATE-BY-STATE RULES

Use CRI-150I, *Long Form*, if:

| Contributions | Fee |
|------------------------|------------|
| \$25,001 to \$100,000 | \$60 |
| \$100,001 to \$500,000 | \$150 |
| over \$500,000 | \$250 |

Nonprofits that have contracts with professional fundraisers must file Form CRI-150I.

Fees. Based on gross contributions (see above). Pay online by credit card.

Signatures. Authorized officer and chief financial officer or treasurer of nonprofit (original not required). *CRI-200 or CRI-150I Certification* must be signed and uploaded.

Supporting Documents

- Articles of incorporation or formation document
- Bylaws
- IRS determination letter; or IRS Form 1023 or IRS Form 1025, if pending
- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF.
- Audited financial statements by an independent CPA if revenue exceeds \$1 million (excluding in-kind contributions directly related to purpose or mission)
- List of officers, directors, trustees, and five most highly compensated employees (name, title, address, phone, and salary)
- List of states where registered
- List of professional fundraisers, fundraising counsel, and commercial coventurers (name, address, phone, and contact person's name)
- List of related-party transactions (names, nature of transaction, businesses, and addresses of related parties)

Registered Agent. Not required

Exemptions

The organizations listed below are exempt from registration. You do not need to apply for an exemption.

Religious organizations. Organizations established for religious purposes are exempt. So are organizations established for any charitable purposes that are affiliated, supervised, or controlled by a religious organization—for example, a religious school.

Educational institutions. Accredited educational institutions are exempt, as are institutions that confine their solicitations to their student body, alumni, faculty, trustees, and their families. Libraries registered by the New Jersey Department of Education are also exempt.

\$10,000 exemption. Your nonprofit is exempt if your gross contributions during your fiscal year do not exceed \$10,000 and you are a totally volunteer organization with no paid staff and you don't hire any professional fundraisers. Membership dues and similar payments and government grants or contracts are not counted toward the \$10,000 limit.

Local organizations. An organization that is a local unit of a parent organization is exempt if:

- the parent organization is registered and provided all required information about the local unit
- all solicitations are made by members of the local unit or volunteers, and
- the local unit does not receive contributions over \$25,000 during its fiscal year (this requirement does not apply to law enforcement organizations).

Laws and Rules

- [NJSA 45:17A-18–45:17A-40](#), Charities Registration and Investigation Section Law
- [NJAC Title 13, Chapter 48](#), Charitable Fund Raising.

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

Six months after fiscal year end

Extension

180-day extension available if contributions exceed \$10,000. Extension requests must be filed [online](#) on or before the due date and be accompanied by the renewal fee.

Late Fees

\$25

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report online.

Filing Office

[Charities Registration Section](#)

Division of Consumer Affairs

124 Halsey Street, 7th Floor

Newark, NJ 07101

973-504-6215

CharitiesPortalSupport@dca.lps.state.nj.us

Forms

- [Online](#) registration renewal.

Fees. Based on gross contributions (exclude government grants and contracts). Pay online by credit card.

Use Form CRI-200, *Short-Form*, if:

| Contributions | Fee |
|----------------------|------------|
| under \$10,000 | \$30 |
| \$10,001 to \$25,000 | \$30 |

Use CRI-300R, *Long Form*, if:

| Contributions | Fee |
|------------------------|------------|
| \$25,001 to \$100,000 | \$60 |
| \$100,001 to \$500,000 | \$150 |
| over \$500,000 | \$250 |

Nonprofits that have contracts with professional fundraisers must file Form CRI-300R.

Signatures. Authorized officer and chief financial officer or treasurer of nonprofit (original not required). [CRI-200 or CRI-300R Certification](#) must be signed and uploaded.

STATE-BY-STATE RULES

Supporting Documents

- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF.
- Audited financial statements by an independent CPA if revenue exceeds \$1 million (excluding in-kind contributions directly related to purpose or mission)
- List of officers, directors, trustees, and five most highly compensated employees (name, title, address, phone, and salary)
- List of states where registered
- List of professional fundraisers, fundraising counsel, and commercial coventurers (name, address, phone, and contact person's name)
- List of related-party transactions (names, nature of transaction, businesses, and addresses of related parties).

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- [NJSA 45:17A-18–45:17A-40](#), Charities Registration and Investigation Section Law
- [NJAC Title 13, Chapter 48](#), Charitable Fund Raising.

New Mexico

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Any charitable organization existing, operating, or soliciting in New Mexico must register with the New Mexico Attorney General. Charities that exist and operate in New Mexico must also register within 30 days of their creation even if they do not begin soliciting.

Organizations are required to register and file reports electronically using [NM-COROS](#). The electronic filing system allows charities to fulfill all registration and filing requirements, including completing the electronic registration form, uploading documents, filing annual reports, and receiving immediate confirmation of receipt. Organizations registering before completing their first year of operation are not required to file IRS Form 990, IRS Form 990-PF, or the Attorney General's annual report form.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

Remains in force until withdrawn or canceled by the state.

Filing Procedures

All filings must be done online (see Registration Requirements above).

Filing Office

Charities Unit

Office of the Attorney General
111 Lomas Blvd., NW, Suite 300
Albuquerque, NM 87102
505-717-3500
Charity.Registrar@nmag.gov

STATE-BY-STATE RULES

Forms. Online registration only

Fees. None

Signatures. Electronic signature of authorized officer of nonprofit (online filing)

Supporting Documents

You must upload or electronically submit via the online registration application:

- Articles of incorporation or formation document
- Bylaws
- IRS Form 1023 or IRS Form 1024 (complete copy)
- IRS determination letter
- IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF, or IRS Form 990-N
- Audited financial statements by an independent CPA if revenue exceeds \$500,000
- Professional fundraiser contracts
- List of officers and directors
- List of states where registered
- List of responsible individuals (name and address of persons charged with custody of records and funds, distribution of funds, check signers, and fundraising)
- List of related-party transactions (names, businesses, and addresses of related parties).

Registered Agent. Not required. If agent is named, agent need not be in New Mexico, and you may consent to service of process with the Attorney General

Exemptions

The organizations and individuals listed below are exempt from registration. You do not need to apply for an exemption.

Religious organizations. Religious organizations are exempt from the New Mexico charitable solicitations law. Thus, they don't have to comply with any of its provisions, including the registration requirements.

Religious organizations mean:

- a church

STATE-BY-STATE RULES

- any organization or group organized for divine worship, religious teaching, or other specific religious activity, or
- any other organization formed in association with or to primarily encourage or support the work, worship, fellowship, or teaching of any such church, organization, or group.

Educational institutions. This includes any entity organized and operated primarily as a school, college, or other instructional institution with a defined curriculum, student body, and faculty, and conducting classes on a regular basis. It also includes auxiliary entities, such as parent-teacher organizations, and booster and support clubs for a school, college, or other instructional institution.

Appeals for named individuals. People or organizations who solicit donations for an individual or group that has suffered a medical or other catastrophe are exempt, provided that:

- the individual or group is identified by name at the time of the solicitation
- the purpose for the solicited contribution is clearly stated, and
- all contributions collected, without any deductions, are deposited directly to an account in the name of the individual or group in a local federally insured financial institution.

Other Requirements

Registration with the Office of the Attorney General Charity Unit requires electronic submission of copies of the original, legally enacted (signed, certified, notarized) documents. Tax forms which were e-filed with the IRS must be accompanied by a copy of the signed e-filed signature page. Unsigned documents or documents signed after the fact rather than upon original enactment will be rejected.

Charities that are unable to file all or part of their registration or report electronically for reasons such as a disability or lack of electronic resources in their locality may request an exception. To request an exception, send a letter describing the basis for the request along with an affidavit affirming under oath that the charity is unable to file its registration or report electronically. Charities Unit staff will review the request and upon good cause shown, grant exception from all or part of the electronic registration and reporting functions. Organizations without in-house electronic

resources should use services and facilities in their areas including public libraries or businesses that provide copy, fax, and other services for a fee.

Laws and Rules

NMSA 22 §§ 57-22-1 through 57-22-11, Charitable Solicitations Act

Periodic Renewal and Reporting

Renewal Requirements

None required

Annual Financial Report

Financial report must be filed each year.

Due Date

Six months after fiscal year end (FYE)

Extension

One or two extensions can be requested online ([NM-COROS](#)). New Mexico will automatically grant a 90-day extension if it is requested no later than six months after your FYE. Alternatively, an extension of up to 168 days (5½ months), can be requested, instead of requesting the 90-day extension. An organization can request the 168-day extension and cite IRS dates as good cause to approve the extension. You must indicate that an IRS extension was requested and include the IRS extended due date in your extension request with New Mexico.

Late Fees

\$100 paid by credit card online

Renewal & Annual Financial Reporting Procedures

File annual financial report online.

Filing Office

Charities Unit

Office of the Attorney General

111 Lomas Blvd., NW, Suite 300

Albuquerque, NM 87102

505-717-3500

Charity.Registrar@nmag.gov

STATE-BY-STATE RULES

Forms. [Online](#) only. (Complete and file the annual report electronically using NM-COROS.)

Fees. None

Signatures. Electronic signature of authorized officer of nonprofit (online filing)

Supporting Documents

- IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF, or IRS Form 990-N (upload an electronic copy of most recently filed 990 form)
- Audited financial statements by an independent CPA if revenue exceeds \$500,000
- Professional fundraiser contracts
- List of officers and directors
- List of states where registered
- List of responsible individuals (name and address of persons charged with custody of records and funds, distribution of funds, check signers, fundraising)
- List of related-party transactions (names, businesses, and addresses of related parties).

Registered Agent. Not required. If agent is named, agent need not be in New Mexico; you may consent to service of process with the Attorney General.

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

[NMSA 22 §§ 57-22-1 through 57-22-11](#), Charitable Solicitations Act

New York

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Charitable organizations must register with the New York Attorney General before soliciting contributions in New York. This includes soliciting contributions from individuals, foundations, corporations, and government agencies located in the state.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

Remains in force until withdrawn or canceled by the state

Filing Procedures

File initial registration application online.

Filing Office

[Charities Bureau Registration Section](#)

Office of the Attorney General

28 Liberty Street, 19th Floor

New York, NY 10005

212-416-8401

Charities.bureau@ag.ny.gov

Forms

- [Online](#)

Fees. \$25. Pay by credit card online or by eCheck payable to New York State Department of Law.

STATE-BY-STATE RULES

Signatures. Electronic signature of president or authorized officer and chief financial officer or treasurer of nonprofit required (original not required)

Supporting Documents

- Articles of incorporation or formation document
- Bylaws or other rules documents

Registered Agent. Not required

Exemptions

New York has a lengthy list of organizations that are exempt from its registration requirements. If you believe that your organization is exempt, you can claim an exemption when filing the online registration. Organizations exempt from registration are not required to submit an exemption request to the Charities Bureau; it is optional, but recommended.

\$25,000 exemption. Your nonprofit is exempt if your gross contributions from New York State are less than \$25,000 per year. You cannot use professional fundraisers if you want to qualify for this exemption, although you can have employees or other salaried staff perform fundraising work. Only contributions from New York state count toward the \$25,000 limit. Grants or other financial assistance from government agencies must be included toward the limit. This differs from most states. Membership dues and similar payments need not be counted toward the limit. Your nonprofit may also claim this exemption if:

- you received an allocation from a federated fund, United Way, or incorporated community appeal
- contributions from all other sources did not exceed \$25,000 and you did not use a professional fundraiser, or
- you received all or substantially all of your contributions from a single government agency which required you to submit an annual financial report similar to the one required here, and you did not use a professional fundraiser.

Religious organizations. Any religious corporation or other organization with a religious purpose is exempt. Organizations operated, supervised, or controlled by a religious organization are also exempt—for example, religious schools. Such religious organizations are exempt from all provisions of New York’s charitable solicitations law.

Educational institutions. Any educational institution that solicits contributions only from its student body, alumni, faculty, trustees, and their families is exempt. Any educational institution or museum that files annual reports with the Board of Regents of the State University of New York or a similar agency in another state is also exempt. Libraries that file annual reports with the New York Education Department are exempt as well.

PTAs. Any New York state parent-teachers’ association, or any PTA affiliated with an exempt New York educational institution, is exempt.

Membership organizations. A membership organization (fraternal, patriotic, social, or alumni) that confines its solicitation of contributions to its membership is exempt.

Appeals for single individuals. People or organizations that solicit contributions for a single named individual are exempt, provided all the contributions are paid to the person for whom the money was collected. You may file a *Charitable Registration for the Relief of an Individual* (Form CHAR017) to specify the primary beneficiary and up to three secondary beneficiaries in the event circumstances change which make it impossible to use the money collected for the primary beneficiary.

Hospital, nursing, treatment center. Organizations with an operating certificate from the New York State Department of Health that lists the organization as a hospital, skilled nursing facility, or diagnostic and treatment center are exempt.

Cemetery. If your certificate of incorporation shows that your organization was incorporated under Article 15 of the New York Not-For-Profit Corporation Law, you may claim an exemption.

Government agencies. All government agencies and any organizations they control are exempt.

STATE-BY-STATE RULES

Other exemptions. The following types of organizations are also exempt, provided they solicit contributions only from their members:

- law enforcement support groups
- historical society chartered by the Board of Regents of the State University of New York
- veterans organizations
- volunteer firefighters organizations, and
- volunteer ambulance service organizations.

Laws and Rules

- New York Executive Law, [Article 7-A, §§ 171-a–177](#)
- Estates, Powers and Trusts Law, [§ 8-1.4](#)
- N.Y. Rules and Regulations, [Ch. 5 Title 13, Regulations for Charities](#).

Periodic Renewal and Reporting

Renewal Requirements

None required

Annual Financial Report

Financial report must be filed each year.

Due Date

4½ months after fiscal year end (FYE); 10½ months after FYE (with automatic six-month extension)

Extension

Six-month automatic extension from original due date

Late Fees

None

Renewal & Annual Financial Reporting Procedures

File annual financial report online or by mail.

Filing Office

Charities Bureau Registration Section

Office of the Attorney General

28 Liberty Street, 19th Floor

New York, NY 10005

212-416-8401

Charities.bureau@ag.ny.gov

Forms

- [Online](#), or
- [Annual Filing for Charitable Organizations](#) (CHAR500).

Fees

Organizations registered under Executive Law, Article 7-A: \$25

Organizations that are registered under the Estates, Powers and Trusts

Law are required to pay a fee based on end-of-year net worth as follows:

| Net Worth at End of Year | EPTL Fee |
|--|----------|
| Less than \$50,000 | \$25 |
| \$50,000 or more, but less than \$250,000 | \$50 |
| \$250,000 or more, but less than \$1 million | \$100 |
| \$1 million or more, but less than \$10 million | \$250 |
| \$10 million or more, but less than \$50 million | \$750 |
| \$50 million or more | \$1,500 |

Dual filers are required to pay both fees. To assist you in determining the correct fee, New York has a [fee calculator](#). Make check payable to New York State Department of Law (or pay by credit card if filing online).

Signatures. Signature of president or authorized officer and chief financial officer or treasurer of nonprofit required (original not required)

Supporting Documents

- Schedule 4a of CHAR500 if professional fundraisers, fundraising counsels, or commercial coventurers used
- Schedule 4b of CHAR500 if government grants received
- IRS Form 990, IRS Form 990-EZ or IRS Form 990-PF, and IRS Form 990-T if applicable

STATE-BY-STATE RULES

- Audited financial statements by an independent CPA if revenue exceeds \$1 million; CPA review if between \$250,000 and \$1 million (see [Guidance on Audit Thresholds and Fees](#)).

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- New York Executive Law, Article 7-A, §§ 171-a–177
- Estates, Powers and Trusts Law, § 8-1.4
- N.Y. Rules and Regulations, Ch. 5 Title 13, Regulations for Charities.

North Carolina

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

All nonprofits must obtain a license from the North Carolina Secretary of State before soliciting charitable contributions in the state.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

File initial registration application by mail or online.

Filing Office

[Charitable Solicitation Licensing Division](#)
Department of the Secretary of State

By mail:

P.O. Box 29622
Raleigh, NC 27626

By express delivery:

2 South Salisbury Street
Raleigh, NC 27601

919-814-5400

csl@sosnc.gov

Forms

- [Online registration](#)
- [Solicitation License Application \(Initial/Renewal License Application\)](#), or
- [URS](#).

STATE-BY-STATE RULES

Fees. \$0–\$200 based on contributions. Make check payable to North Carolina Department of the Secretary of State. For online filings, pay by credit card or via ACH.

| *Contributions | Fee |
|------------------------|------------|
| under \$5,000 | \$0 |
| \$25,000 to \$100,000 | \$50 |
| \$100,001 to \$200,000 | \$100 |
| over \$200,000 | \$200 |

*Exclude membership dues and fees, and government and foundation grants.

Signatures. Notarized signature of chief fiscal officer or treasurer (or person performing the duties of the treasurer or CFO with completed *Signature Amendment Form*)

Supporting Documents

- *Fundraising Disclosure Form* for each contract your organization entered into with fundraising consultants, solicitors, or coventurers
- Proof of entity's legal existence. Articles of incorporation or formation document, Certificate of Good Standing or Existence, dated no more than six months prior to date of signing of application, or a Web page screenshot (see Other Requirements below)
- IRS determination letter
- IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF, audited financial statements by an independent CPA, or *Annual Financial Report Form*. (Nonprofits that have not completed a fiscal year, submit a budget for the current fiscal year)
- List of officers, directors, trustees, and principal salaried executive staff for current fiscal year (name, title, and address)
- List of states where registered
- List of responsible individuals (name, address, and phone number of persons charged with custody of records and funds, distribution of funds, check signers, fundraising).

Registered Agent. Not required

Exemptions

The organizations and individuals listed below are exempt from registration. With the exception of the \$25,000 exemption, you do not need to apply for an exemption.

\$25,000 exemption. Any nonprofit that receives less than \$25,000 in contributions in the calendar year is exempt, provided it does not pay any officer, trustee, organizer, incorporator, fundraiser, or solicitor. Government and foundation grants, membership dues, and similar payments need not be counted toward the \$25,000 limit. This exemption requires an annual review of an organizations financial information by the Department. Submit the *131F-3(3) Exemption Request Form*.

Religious institutions. Religious institution means any church, ecclesiastical, or denominational organization, or any established physical place for worship at which nonprofit religious services and activities are regularly conducted. It also includes bona fide religious groups that do not maintain specific places of worship.

Religious institution also includes any separate group or corporation that forms an integral part of a tax-exempt religious institution that is primarily supported by funds solicited inside its own membership or congregation. These religious organizations are exempt from all the provisions of North Carolina's charitable solicitations law.

Educational institutions. All accredited educational institutions are exempt, as are their affiliated foundations. Education nonprofits that are unsure whether they are exempt may complete and submit the *Questionnaire for Exemption under 131F-3(4)* to the Charitable Solicitation Licensing Division. The nonprofit will receive a letter from the division within ten days indicating whether it is exempt.

Other exemptions. Other exemptions include:

- licensed hospitals and affiliated foundations
- all government agencies
- noncommercial radio or television stations
- volunteer fire departments, REACT (Radio Emergency Associated Communications Teams), rescue squads, or emergency medical services
- Young Men's Christian Association or Young Women's Christian Association

STATE-BY-STATE RULES

- nonprofit continuing care facilities licensed under North Carolina law
- any tax-exempt nonprofit fire or emergency medical service organization involved in the sale of goods or services that does not ask for donations
- bona fide volunteers, employees, or salaried officers of charitable organizations or sponsors
- attorneys, investment counselors, or bankers who advise people to make charitable contributions
- qualified community trusts as provided in 26 C.F.R. § 1.170A9(e)(10)–(e)(14).

Note that it is not a “solicitation” when a person applies for a grant or an award to the government or to an organization that is exempt from federal income taxation under section 501(a) of the Internal Revenue Code and described in section 501(c) of the Internal Revenue Code. Therefore, these types of solicitations are exempt from charitable registration, by definition.

Laws and Rules

- [NCGS Chapter 131F-1–131F-33](#), Solicitation of Contributions
- [18 NCAC 11](#), The Solicitation Licensing Program.

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year. North Carolina mails a renewal form to the nonprofit approximately 65 days prior to the expiration of its license along with notification of an automatic 60-day extension, if the organization has a license in current standing.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

4½ months after fiscal year end (FYE)

Extension

An automatic 60-day extension is provided if the nonprofit has a license in current standing. An additional 30-day extension request may be submitted [online](#), by fax (919-807-2220), or by email (csf@sosnc.gov), along with a copy of IRS Form 8868. There is no provision for extensions that exceed three months.

Late Fees

\$25 per month or part of a month

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report by mail or online.

Filing Office

[Charitable Solicitation Licensing Division](#)

Department of the Secretary of State

By mail:

P.O. Box 29622

Raleigh, NC 27626

By express delivery:

2 South Salisbury Street

Raleigh, NC 27601

919-814-5400 (phone)

919-807-2220 (fax)

csl@sosnc.gov

Forms

- [Online](#) renewal
- [Solicitation License Application \(Initial/Renewal License Application\)](#), or
- [URS](#).

Fees. \$0–\$200 based on contributions Make check payable to North Carolina Department of the Secretary of State. For online filings, pay by credit card or via ACH.

| *Contributions | Fee |
|------------------------|------------|
| under \$5,000 | \$0 |
| \$25,000 to \$100,000 | \$50 |
| \$100,001 to \$200,000 | \$100 |
| over \$200,000 | \$200 |

*Exclude membership dues and fees and government and foundation grants)

Signatures. Notarized signature of chief fiscal officer or treasurer (or person performing the duties of the treasurer or CFO with completed [Signature Amendment Form](#))

Supporting Documents

- *Fundraising Disclosure Form* for each contract your organization entered into with fundraising consultants, solicitors, or coventurers
- Proof of entity's legal existence (Certificate of Good Standing or Existence, dated no more than six months prior to date of signing of application, or a Web page screenshot) (see Other Requirements below)
- IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF, audited financial statements by an independent CPA, or *Annual Financial Report Form*
- List of officers, directors, trustees, and principal salaried executive staff for current fiscal year (name, title, and address)
- List of states where registered
- List of responsible individuals (name, address, and phone of persons charged with custody of records and funds, distribution of funds, check signers, fundraising).

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Other Requirements

In lieu of a Certificate of Good Standing or Existence, a Web page screenshot found on a publicly accessible regulatory authority website (for example, the Secretary of State) is acceptable. It may be dated no more than 30 days prior to the date the license application was signed and must include the following elements:

- exact name of the entity as it appears on the license application
- language clearly verifying its status as a corporation in good standing in the state of incorporation (current or active), and date the information was printed on the face of the document.

Laws and Rules

- [NCGS Chapter 131F-1–131F-33](#), Solicitation of Contributions
- [18 NCAC 11](#), The Solicitation Licensing Program.

North Dakota

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

A charitable organization may not solicit by any means in North Dakota unless it registers with the North Dakota Secretary of State.

Foreign (Out-of-State) Nonprofits

If your nonprofit is incorporated outside of North Dakota, you must provide a completed [Certificate of Authority Foreign Corporation Application](#), Form SFN 13100, and name a registered agent residing in North Dakota. The Certificate of Authority can be sent by fax to the Secretary of State with a [Credit Card Payment Authorization](#) form.

Registration Effective Period

One year

Filing Procedures

File initial registration application [online](#).

Filing Office

[Licensing Division](#)

Secretary of State

600 E. Boulevard Avenue, Dept. 108

Bismarck, ND 58505

701-328-3665

sosadlic@nd.gov

Forms

- File *Charitable Organization Registration Statement* [online](#).

Fees. \$25. Pay by credit card. Out-of-state nonprofits must also pay a \$50 fee for the Certificate of Authority.

Signatures. Authorized officer of nonprofit (original signature not required)

Supporting Documents

Supporting Documents

- *Certificate of Authority Foreign Corporation Application*, Form SFN 13100 (if incorporated outside of North Dakota)
- Certificate of Good Standing or Existence from home state (if incorporated outside of North Dakota)
- IRS determination letter or, if pending, first page of IRS Form 1023 or IRS Form 1024
- IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF, or financial statements
- Professional fundraiser contracts
- List of professional fundraisers (name and address)
- List of officers, directors, and trustees (name and address). Include compensation (may use Schedule J or Part VII of IRS Form 990)
- List of responsible individuals (name and address); includes persons charged with custody and distribution of contributions.

Registered Agent. Required

Exemptions

The organizations and individuals listed below are exempt from registration. You do not need to apply for an exemption.

Religious organizations. Tax-exempt religious organizations or societies that don't file IRS Form 990 (such organizations are not subject to the state's solicitations law at all)

Educational institutions. Higher learning and private and public elementary and secondary schools

Appeals for individuals. People or organizations who solicit contributions for a single named individual, provided all the money collected is turned over to the person

Government agencies. A volunteer organization that solicits funds for a government entity, or for a civic or community project in which the contributions received are used solely for the project

Political organizations. Political organizations regulated by state or federal election commissions, and candidates for office.

Laws and Rules

NDCC Chapter 50-22, Charitable Organizations Soliciting Contributions

Periodic Renewal and Reporting

Renewal Requirements

None required

Annual Financial Report

Financial report must be filed each year.

Due Date

September 1

Extension

An extension to December 1 requires a written request or filed [online](#) on or before September 1. Only one extension will be granted per year. An organization with a fiscal year ending between June 1 and September 1, may request an extension to apply to reports for subsequent years until the fiscal year is changed. A standing extension must be requested in the same manner and time frame as an annual extension described above.

Late Fees

None. However, North Dakota is very quick to delist entities that have missed the annual report deadline. A late filing must include both the overdue annual report and an initial registration form along with the \$25 initial registration fee. (A Certificate of Authority is not needed if the entity is in good standing in North Dakota.)

Renewal & Annual Financial Reporting Procedures

File annual financial report [online](#).

Filing Office

[Licensing Division](#)

Secretary of State

600 E. Boulevard Avenue, Dept. 108

Bismarck, ND 58505

701-328-3665 (phone)

701-328-1690 (fax)

sosadlic@nd.gov

STATE-BY-STATE RULES

Forms. [Online](#) filing of *Charitable Organization Annual Report*

Fees. \$10. Pay by credit card.

Signatures. Authorized officer of nonprofit (original signature not required)

Supporting Documents

IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF, or financial statements.

Registered Agent. Required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

[NDCC Chapter 50-22](#), Charitable Organizations Soliciting Contributions

Ohio

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

All charitable organizations must register with the Ohio Attorney General before soliciting charitable donations in the state by any means. Nonprofits that own property or other assets located in Ohio may also have to register under the Ohio Charitable Trust Act.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

Online filings only

Filing Office

[Charitable Law Section](#)

Attorney General's Office
30 E. Broad Street, 25th Floor
Columbus, OH 43215
800-282-0515

CharitableRegistration@OhioAGO.gov

Forms. Online registration

Fees. Sliding scale based on actual or estimated contributions received from Ohio donors during the preceding fiscal year.

STATE-BY-STATE RULES

| *Contributions | Fees |
|-----------------------|-------------|
| Less than \$5,000 | \$0 |
| \$5,000–\$25,000 | \$50 |
| \$25,000–\$50,000 | \$100 |
| \$50,000 or more | \$200 |

*Exclude bona fide fees, member dues, and assessments

Pay online by e-check or credit card.

Signatures. Electronic signature of officer of nonprofit (online filing)

Supporting Documents

- *Annual Financial Report* (online filing after submitting registration)
- Articles of incorporation or formation document
- Bylaws
- IRS determination letter.

Upload supporting documents using the online filing system.

Registered Agent. Not required

Exemptions

The organizations listed below are exempt from the registration requirement. Although not required, you have the option of asking the Ohio Attorney General’s office to determine whether your organization qualifies for an exemption. To make such a request, use the [online filing system](#) and cite the specific exemption provision you think you qualify for. Also, upload or fax (877-690-1814) supporting documents that show you qualify for the exemption, such as your articles of incorporation, IRS determination letter, or proof your contributions were less than \$25,000. The Attorney General’s office will send a letter granting or refusing the exemption.

\$25,000 exemption. Any tax-exempt nonprofit whose nationwide gross revenue is \$25,000 or less during the preceding fiscal year is exempt, provided it does not pay anyone primarily to solicit contributions. Salaried staff can perform some fundraising-related work as long as they are not paid primarily for that work. Grants or awards from the government or a tax-exempt organization are not counted toward the \$25,000 limit. Neither are membership dues or similar payments.

Religious organizations. All religious agencies and organizations are exempt, as are charities, agencies, and organizations operated, supervised, or controlled by a religious organization.

Educational institutions. These include:

- any educational institution that solicits contributions only from alumni, faculty, trustees, or the student membership and their families
- any public primary or secondary school that solicits contributions only from alumni, faculty, or the general population of the local school district, and
- public primary and secondary school booster clubs.

Membership organizations. Organizations that solicit charitable contributions only from their existing membership, present or former employees, or present or former trustees are exempt.

Laws and Rules

- [ORC Chapter 1716.01–1716.99](#), Charitable Organizations
- [OAC Chapter 109:1-1](#), Charitable Foundations, Registration of Charitable Trusts.

Periodic Renewal and Reporting

Renewal Requirements

All registrations must be renewed online each year.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

4½ months after fiscal year end (FYE)

Extension

Automatic if IRS extension (Form 8868) is filed. (Extended due date is 10½ months after FYE).

Late Fees

\$200 if annual report is not postmarked or filed online by the due date or extended due date.

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report online.

Filing Office

Charitable Law Section

Attorney General's Office
 30 E. Broad Street, 25th Floor
 Columbus, OH 43215
 800-282-0515

CharitableRegistration@OhioAGO.gov

Forms. Online renewal (same procedure as for initial online registration)

Fees. Sliding scale based on actual or estimated contributions received from Ohio donors during the preceding fiscal year. Pay online by e-check or credit card.

| *Contributions | Fees |
|-------------------|-------|
| Less than \$5,000 | \$0 |
| \$5,000–\$25,000 | \$50 |
| \$25,000–\$50,000 | \$100 |
| \$50,000 or more | \$200 |

*Exclude bona fide fees, member dues, and assessments

Signatures. Electronic signature of officer of nonprofit (online filing)

Supporting Documents. None

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- [ORC Chapter 1716.01–1716.99](#), Charitable Organizations
- [OAC Chapter 109:1-1](#), Charitable Foundations, Registration of Charitable Trusts.

Oklahoma

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

All charitable organizations must register with the Oklahoma Secretary of State before soliciting charitable contributions in the state.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

Register online or by mail.

Filing Office

[Charitable Organizations Section](#)

Secretary of State

421 N.W. 13th Street, Suite 210

Oklahoma City, OK 73103

405-522-2520

support@sos.ok.gov

Forms

- [Online](#) registration, or
- [Registration Statement of Charitable Organization](#).

Fees. \$15, or \$65 if anticipated contributions exceed \$10,000. Make check payable to Oklahoma Secretary of State or pay online by credit card.

Signatures

Paper filings: authorized officer, CFO, or other executives of nonprofit (original signature not required)

Online filings: electronic signature permitted

Supporting Documents

- *Professional Fundraiser Information Attachment* for each professional fundraiser (does not apply to fundraising counsel or consultant).
Not required with online filings.
- IRS determination letter
- Articles of incorporation or formation document
- List of officers, directors, trustees, and principal salaried executive staff (name, title, and address).
- List of responsible individuals (name and address of persons charged with custody and distribution of funds)

Registered Agent. Not required

Exemptions

The organizations and individuals listed below are exempt from Oklahoma's registration requirements: Oklahoma will not advise you as to whether or not your nonprofit qualifies for an exemption. However, you may send a letter to the Secretary of State stating that your nonprofit is exempt and citing the applicable exemption. The advantage of doing so appears to be that the Secretary of State will know you are exempt and won't try to make you register.

Religious organizations. Organizations incorporated for religious purposes and actually engaged in bona fide religious programs are exempt, as are any other organizations directly operated, supervised, or controlled by a religious organization.

Educational institutions. Educational institutions are exempt if they have a faculty, regularly enrolled students, and offer courses of study leading to recognized degrees, and solicit contributions primarily from their student body and their families, alumni, faculty, and trustees. In addition, any Section 501(c)(3) organization authorized by and having an established identity with any such an educational institution is exempt.

Membership organizations. Fraternal, patriotic, and civic organizations are exempt if they only solicit contributions from their membership. They may not use paid fundraisers.

Appeals for individuals. People and organizations who solicit contributions for a named individual are exempt, provided all the money collected is deposited in an account established for the person at a local bank.

Laws and Rules

Oklahoma Statutes, [Title 18 §§ 552.1–552.16](#)

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

Anniversary of initial registration or last renewal

Extension

Not allowed

Late Fees

None

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report online or by mail.

Filing Office

[Charitable Organizations Section](#)

Secretary of State

421 N.W. 13th Street, Suite 210

Oklahoma City, OK 73103

405-522-2520

support@sos.ok.gov

Forms

- [Online](#) renewal, or
- [Registration Statement of Charitable Organization](#).

Renewal procedure is the same as the procedure for initial registration.

However, you may submit your renewal with the most recent information

STATE-BY-STATE RULES

available and file an update to add to your current IRS Form 990 or other financial information.

Fees. \$15; or \$65 if anticipated contributions exceed \$10,000. Make check payable to Oklahoma Secretary of State or pay online by credit card.

Signatures

- *Paper filings:* authorized officer, CFO, or other executives of nonprofit (original signature not required)
- *Online filings:* electronic signature permitted

Supporting Documents

- *Professional Fundraiser Information Attachment* for each professional fundraiser (does not apply to fundraising counsel or consultant). Not required with online filings.
- List of officers, directors, trustees, and principal salaried executive staff (name, title, and address).
- List of responsible individuals (name and address of persons charged with custody and distribution of funds).

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

Oklahoma Statutes, [Title 18 §§ 552.1–552.16](#)

Oregon

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

All charitable corporations organized in Oregon must register with the Charitable Activities Section of the Department of Justice. Out-of-state charitable corporations must register with the Department of Justice before soliciting charitable contributions in Oregon or doing business or holding assets in Oregon.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

File initial registration application by mail or email.

Filing Office

Charitable Activities Section

Department of Justice
100 SW Market Street
Portland, OR 97201-5702
971-673-1880

Charitable.activities@doj.state.or.us

Forms

- *Registration for Charitable Organizations* (Form RF-C); or
- *URS* (only if registering in multiple states).

Fees. None

Signatures. Signature of officer or authorized representative of nonprofit required

Supporting Documents

- Articles of incorporation or formation document
- Bylaws
- IRS determination letter
- List of officers, directors, trustees, and key employees (name, title, address, and phone number)
- List of professional fundraisers (name and address).

Registered Agent. Not required

Exemptions

Oregon exempts the following types of organizations from its registration requirements. Unlike most states, there is no exemption for very small nonprofits.

Certain types of nonprofits must file supporting documents to be exempt. These include religious organizations holding property solely for religious purposes, out-of-state educational institutions that solicit Oregon alumni, and foreign corporations and foundations that make grants within Oregon. See the Instructions to Form RF-C, *Registration for Charitable Organizations*, for details.

Religious corporations. Any religious corporation with a religious purpose is exempt.

Educational institutions. Educational institutions are exempt if they hold no property in Oregon, and they solicit no Oregon residents other than their alumni.

Mutual benefit corporations. Any corporation organized in Oregon (or other states) as a nonprofit mutual benefit corporation is exempt. Mutual benefit corporations are nonprofit corporations formed to further the common goals of their membership, rather than the entire public—for example, homeowners' associations, social clubs, fraternal organizations, veterans organizations, business leagues, and labor unions. However, mutual benefit corporations that are 501(c)(3) or 501(c)(4) organizations need to register.

Other exemptions. Oregon also exempts:

- Oregon child care agencies
- all federal and state government agencies
- trustees of a charitable remainder trust where the trustee is also the sole charitable beneficiary of the trust estate, and
- cemetery corporations.

Laws and Rules

- Ore. Rev. Stat., [Chapter 128.610–128.769](#), and [128.801–128.898](#)
- Ore. Admin. Rules, § [137, Division 10, 137-010-0005–137-010-0055](#).

Periodic Renewal and Reporting

Renewal Requirements

None

Annual Financial Report

Financial report must be filed each year.

Due Date

4½ months after fiscal year end (FYE)

Extension

180-day extension of time to file the report can be requested through the Department of Justice [website](#). Alternatively, you may send the Charitable Activities Section a copy of your filed IRS Form 8868, extending the time to file your IRS Form 990 or IRS Form 990-EZ by six months.

Late Fees

\$20–\$100. If the report is not filed or the fee is not paid by the due date (or the extended due date), an initial late fee of \$20 will be due. If the report or payment remains outstanding more than 13 months past the end of the fiscal year covered by the report, the late fee will increase to \$50. If the delinquency is not corrected within 16 months of the end of the fiscal year covered by the report, the late fee increases to \$100.

Renewal & Annual Financial Reporting Procedures

File annual financial report by mail or online.

Filing Office

Charitable Activities Section

Oregon Department of Justice

100 SW Market Street

Portland, OR 97201-5702

913-673-1880

Charitable.activities@doj.state.or.us

Forms

- [Online](#)
- Foreign (organized and headquartered outside of Oregon) entities:
Form CT-12F
- Domestic (incorporated, organized, or headquartered in Oregon) entities: *Form CT-12*.

Financial report forms will be mailed to nonprofit shortly following the end of its fiscal year. The URS is not accepted for annual reporting.

Fees. \$20–\$2,400. Make check payable to Oregon Department of Justice or pay online by credit card. Fee is based on a sliding scale determined by your nonprofit’s Oregon revenue and fund balance held in Oregon at the end of the reporting period. If your organization held funds or assets in Oregon, you might also be subject to a fund-balance fee. See the form instructions for details on calculating the fee.

| Total Oregon Revenue | Revenue Fee |
|-----------------------------|--------------------|
| \$0 - \$24,999 | \$20 |
| \$25,000 - \$49,999 | \$50 |
| \$50,000 - \$99,999 | \$90 |
| \$100,000 - \$249,999 | \$150 |
| \$250,000 - \$499,999 | \$200 |
| \$500,000 - \$999,999 | \$300 |
| \$1,000,000 or more | \$400 |

Signatures. Original signature of authorized officer of nonprofit required for paper filings; electronic signature for online filings

Supporting Documents

- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF
- Audited financial statements by an independent CPA (if prepared)
- List of officers, directors, trustees, and key employees (name, title, address, phone, email, and compensation). In lieu of including compensation you may indicate “See IRS Form,” if the IRS form includes substantially the same information as requested in the Form CT-12F or CT-12
- List of professional fundraisers (name and address).

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Other Requirements

If your organization is not required to file IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF, and its revenues are at least \$25,000, or its assets are more than \$50,000, you may be asked to complete an IRS Form 990-EZ or IRS Form 990 for Oregon purposes only. If your organization filed an IRS Form 990-N because its gross receipts are normally \$50,000 or less and its assets are less than \$50,000, it may submit a copy of its IRS Form 990-N in lieu of completing an IRS Form 990 or IRS Form 990-EZ. If your organization filed an IRS Form 990-N because its gross receipts are normally \$50,000 or less but its assets are more than \$50,000 for the current year, you may request in writing that you would like the Charitable Activities Section to consider suspending the requirement to file IRS Form 990 or IRS Form 990-EZ. Include a balance sheet or similar statement listing your assets to expedite review of your request.

Laws and Rules

- Ore. Rev. Stat., [Chapter 128.610–128.769](#), and [128.801–128.898](#)
- Ore. Admin. Rules, [§ 137, Division 10, 137-010-0005–137-010-0055](#).

Pennsylvania

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Unless exempt, all organizations soliciting charitable contributions from Pennsylvania residents must register with the Bureau of Charitable Organizations within 30 days of receiving more than \$25,000 in gross national contributions or prior to compensating anyone to solicit contributions from Pennsylvania residents.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

File initial registration application by mail or online.

Filing Office

[Bureau of Charitable Organizations](#)

Department of State

207 North Office Building

401 North Street

Harrisburg, PA 17120

717-783-1720

ST-Charity@state.pa.us

Forms

- [Online](#)
- *URS* (preferred) or
- *Charitable Organization Registration Statement, Form BCO-10* (not recommended).

STATE-BY-STATE RULES

Fees. \$15–\$250 (sliding scale based on gross national contributions). Make check payable to Commonwealth of Pennsylvania, or pay online by credit card.

| Gross Annual Contributions | Registration Fee |
|-----------------------------------|-------------------------|
| Section 162.7(a) Organizations | \$15 |
| \$25,000 or less | \$15 |
| \$25,001 to less than \$100,000 | \$100 |
| \$100,000 to less than \$500,000 | \$150 |
| Greater than \$500,000 | \$250 |

Gross contributions are total national contributions from all sources based on the organization’s immediate preceding fiscal year end. They are not just contributions received from Pennsylvania. To determine gross annual contributions add Part VIII lines 1a, 1b, 1c, 1d, 1f, 8a, and 9a from your organization’s IRS Form 990 return or see line 6 from your BCO-23 Form if not required to file an IRS Form 990. If your organization filed an IRS Form 990-EZ, add lines 1, 6a, and 6b, and subtract any government grants.

Section 162.7(a) Organizations: (1) persons or organizations which solicit contributions for the relief of a specific individual which turn over all contributions collected without any deductions whatsoever to the specific individual; (2) organizations which only use their own members to solicit other bona fide members of the organization; (3) organizations which receive no more than \$25,000 per fiscal year whose fundraising activities are carried on only by volunteers, members, officers, or permanent employees and only permanent employees are compensated for those fundraising activities; and (4) veterans organizations chartered under federal law, organizations of volunteer firemen, ambulance associations, rescue squad associations and their auxiliaries or affiliates which are not exempt from registration, did not receive contributions in excess of \$100,000, and did not use a professional solicitor.

Signatures. Original signature of authorized officer and chief fiscal officer of nonprofit required (original not required for online filing)

Supporting Documents

- Articles of incorporation or formation document
- Bylaws
- IRS determination letter
- IRS Form 990 or Form BCO-23, *Pennsylvania Public Disclosure Form*, if your organization files IRS Form 990-EZ, IRS Form 990-PF, or IRS Form 990-N with the IRS
- Audited financial statements by an independent CPA if contributions exceed \$750,000 (exclude membership dues and government grants and contracts); CPA review if contributions are \$250,000 to \$750,000 (a written [audit review waiver](#) can be requested pursuant to 10 Pa. C.S. § 162.5j), but the state needs to see convincing “special facts and circumstances” to approve the waiver. See Other Requirements, below, for financial statement requirements.
- List of officers, directors, trustees, and principal salaried executives (name, title, and address)
- List of states where registered
- List of professional fundraisers, fundraising counsel, and commercial coventurers (name, address, phone, services provided, compensation, dates of contract)
- List of responsible individuals (name and address of persons charged with custody of records and funds, distribution of funds, check signers, fundraising)
- List of related-party transactions (names, businesses, and addresses of related parties)
- List of offices, chapters, branches, and affiliates in Pennsylvania (name, address, and phone).

Exemptions

The following organizations are exempt from Pennsylvania's registration requirements. You must apply for an exemption by filing Form BCO-9, *Request for Approval of Exemption/Exclusion*.

Caution: Even if your nonprofit is exempt, you may still have to file a report with the Bureau of Charitable Organizations (see Other Requirements, below).

\$25,000 exemption. Any charitable organization that receives gross national contributions of \$25,000 or less annually (excluding government grants and contracts or membership dues or similar payments) is exempt as long as it does not pay anyone to conduct solicitations. The nonprofit can have salaried staff and hire independent contractors as long as they don't perform fundraising-related functions.

Religious institutions. Any religious institution, and any separate group or corporation that forms an integral part of a religious institution, is exempt provided it is primarily supported by government grants or contracts, funds solicited from its own membership, congregation, or previous donors, or fees charged for services. Such religious organizations are excluded from Pennsylvania's definition of a charitable organization. Thus, the state's charitable solicitations law does not apply to them at all.

Law enforcement, firefighters, public safety organizations. Any bona fide law enforcement or firefighter organization or other organization that protects public safety, provided that their stated purpose in the solicitation does not include benefits to any person outside the organization's active membership, is exempt.

Educational institutions. Accredited educational institutions and auxiliary associations, foundations, and support groups that are directly responsible to educational institutions, are exempt. Publicly supported nonprofit libraries are also exempt if they file annual reports with the Pennsylvania State Library System.

PTAs. Local parent-teacher organizations are exempt if they are recognized in a notarized letter from a school district.

Hospitals. Hospitals and hospital foundations are exempt if they are regulated by the Pennsylvania Department of Health or the Department of Public Welfare.

Other exemptions. The following organizations and their auxiliaries or affiliates are exempt if no one is paid to do fundraising:

- veterans organizations chartered under federal law
- volunteer firemen
- ambulance associations
- rescue squad associations
- nonprofit, tax-exempt senior citizen centers and nursing homes, and
- any corporation established by an act of Congress.

Other Requirements

Internally prepared financial statements must contain a balance sheet and statement of revenue, expenses, and changes in fund balances. Compiled financial statements (if contributions are \$100,000 to \$250,000) must be prepared by a licensed CPA or licensed public accountant in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Reviews and audits must be performed by an independent, licensed public accountant or an independent, licensed CPA. Reviews must be performed in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Accounting and Review Services. Audits must be performed in accordance with the American Institute of Certified Public Accountants' Statements on Auditing Standards.

If your nonprofit is located in Pennsylvania and is exempt from registering under the state's charitable solicitations laws (see Exemptions above), you may still be required to register annually under another Pennsylvania law called the Purely Public Charity Act, 10 Pa. Statutes, §§ 371–385. This law requires a nonprofit organization receiving or claiming exemption from Pennsylvania property or sales taxes to file a one-page annual report and a copy of its IRS Form 990 with the Department of State's [Bureau of Charitable Organizations](#) and pay a \$15 fee. You must file the report with the Bureau within 4½ months after the close of your nonprofit's fiscal year, unless you are granted an extension. Your nonprofit need not file this report if it has already

registered under the state charitable solicitations laws. You should still file the annual report, but need not provide copies of any IRS forms or pay a fee if your nonprofit is a religious organization that is not required to file IRS Form 990 or receives less than \$25,000 in contributions per year and program service revenue does not exceed \$5,000.

Laws and Rules

- Pennsylvania Statutes, Title 10, Chapter 4B, §§ 162.1–162.24, The Solicitation of Funds for Charitable Purposes Act
- The Institutions of Purely Public Charity Act, 10 Pa. Statutes, §§ 371–385.

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

4½ months after fiscal year end (FYE); 10½ months after FYE with automatic six-month extension (the filing is timely if postmarked by the due date).

Extension

Six-month automatic extension from original due date (this does not apply to Institutions of Purely Public Charity)

Late Fees

\$25 per month or part of a month

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report by mail or online.

Filing Office

Bureau of Charitable Organizations

Department of State

207 North Office Building

401 North Street

Harrisburg, PA 17120

717-783-1720

ST-Charity@state.pa.us

STATE-BY-STATE RULES

Forms

- Online
- URS, or
- *Registration Statement, Form BCO-10.*

Fees. \$15 to \$250 (sliding scale based on gross national contributions).

Make checks payable to Commonwealth of Pennsylvania, or pay online by credit card.

| Gross Annual Contributions | Registration Fee |
|----------------------------------|------------------|
| Section 162.7(a) Organizations | \$15 |
| \$25,000 or less | \$15 |
| \$25,001 to less than \$100,000 | \$100 |
| \$100,000 to less than \$500,000 | \$150 |
| Greater than \$500,000 | \$250 |

Gross contributions are total national contributions from all sources from the immediate preceding fiscal year end (not just contributions from Pennsylvania). To determine gross annual contributions add Part VIII lines 1a, 1b, 1c, 1d, 1f, 8a, and 9a from your organization's IRS Form 990 return or see line 6 from your BCO-23 Form if not required to file an IRS Form 990. If your organization filed an IRS Form 990-EZ, add lines 1, 6a, and 6b, and subtract any government grants.

Signatures. Original signature of authorized officer and chief fiscal officer of nonprofit required (original not required for online filing)

Supporting Documents

- IRS Form 990; or Form BCO-23, *Pennsylvania Public Disclosure Form*, if your organization files IRS Form 990-EZ, IRS Form 990-PF, or IRS Form 990-N with the IRS
- Audited financial statements by an independent CPA if contributions exceed \$750,000 (exclude membership dues and government grants and contracts). CPA review if contributions are \$250,000 to \$750,000. A written [audit review waiver](#) can be requested (10 Pa. C.S. § 162.5j), but the state needs to see convincing "special facts and circumstances" to approve the waiver. See Other Requirements for financial statement requirements.

STATE-BY-STATE RULES

- List of states where registered
- List of professional fundraisers, fundraising counsel, and commercial coventurers (name, address, phone, services provided, compensation, dates of contract)
- List of responsible individuals (name and address of persons charged with custody of records and funds, distribution of funds, check signers, fundraising)
- List of related-party transactions (names, businesses, and addresses of related parties)
- List of offices, chapters, branches, and affiliates in Pennsylvania (name, address, and phone)

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Other Requirements

Audit requirements. The audited financial statements must follow generally accepted accounting principles and CPA review must use generally accepted auditing standards.

Laws and Rules

- Pennsylvania Statutes, Title 10, Chapter 4B, §§ 162.1–162.24, The Solicitation of Funds for Charitable Purposes Act
- The Institutions of Purely Public Charity Act, 10 Pa. Statutes, §§ 371–385.

Rhode Island

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

All charitable organizations must register with the State of Rhode Island before soliciting charitable contributions in the state.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

Filings may be done online or by mail.

Filing Office

[Charitable Organization Section](#)

Department of Business Regulation
1511 Pontiac Avenue, Building 68-2
Cranston, RI 02920
401-462-9527 or 401-462-9559

dbr.licensing@dbr.ri.gov

Forms

- [Online registration](#)
- [Charitable Organizations Application](#), or
- [URS](#).

Note: Paper filings must be submitted on CD-ROM or USB Flash (PDF format) or must be Windows 2000 compatible.

Fees. \$90. Make check payable to General Treasurer, State of Rhode Island or pay online by credit card.

Signatures. Two authorized officials of nonprofit (including at least one director). Original signature not required for paper filings. Electronic signatures allowed for online filings

Supporting Documents

- IRS Form 990 or compiled financial statements (not required if audit filed)
- Audited financial statements by an independent CPA if revenue exceeds \$500,000
- Professional fundraiser contracts
- List of states where registered
- List of professional fundraisers and fundraising counsel (name and address).

The following lists are required if IRS Form 990 is not provided:

- List of officers, directors, trustees, partners, senior level executive employees
- List of offices, chapters, branches, and affiliates (name, address, and phone number)
- List of individuals responsible for day-to-day operations.

Registered Agent. Not required

Exemptions

The organizations and individuals listed below are exempt from registration. You do not need to apply for an exemption.

\$25,000 exemption. Any nonprofit that does not intend to solicit, and does not actually raise, contributions over \$25,000 during its fiscal year is exempt, provided none of its fundraising functions are carried on by professional fundraisers. Paid employees or salaried staff, however, can perform fundraising work. Contributions received from corporations, charitable foundations, government agencies, or a duly registered federated fund, incorporated community appeal, or United Way, are not counted toward the \$25,000 limit. In addition, officers and directors, including those performing fundraising-related work, must be unpaid.

Religious organizations. Religious organizations, including churches or recognized denominations, are exempt. Also exempt are societies and institutions operated, supervised, or controlled by a religious organization.

Educational institutions. All accredited or government approved educational institutions are exempt, as are parent-teacher organizations.

Appeals for individuals. People and organizations who solicit charitable contributions for a named individual are exempt, provided all the money collected is turned over to the individual.

Membership organizations. Organizations which solicit only from their own membership are exempt.

Foundations. Foundations or associations created exclusively for the benefit of religious organizations, educational institutions, nonprofit or charitable hospitals, and public libraries are exempt.

Food banks. Nonprofit food banks or food pantries; provided, however, the Rhode Island community food bank shall not be included within this classification (effective 6/21/2022).

Other exemptions. Rhode Island also exempts:

- nonprofit, charitable hospitals
- homes for the aged, orphanages, and homes for unwed mothers affiliated with, but not operated or controlled by, religious organizations
- people soliciting contributions solely from corporations, charitable foundations, or governmental agencies
- chartered veterans organizations and their auxiliaries
- public libraries
- Rhode Island historical societies
- free, nonprofit public art museums
- grange organizations and their auxiliaries
- volunteer fire and rescue associations, and
- land trusts organized under Rhode Island law.

Laws and Rules

- RIGL [Chapter 5-53.1-1–5-53.1-18](#), Solicitation by Charitable Organizations
- RIGL [Chapter 5-76.2](#).

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

30 days prior to registration expiration

Extension

Six-month extension only for financial reporting (not registration renewal). Request an extension by attaching an extension request letter to the annual registration form stating the IRS due date. The extension applies to IRS Form 990, the annual audited financial statement, and any other financial information required for renewal.

Late Fees

\$20 per month

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report online or by mail.

Filing Office

Charitable Organization Section

Department of Business Regulation
1511 Pontiac Avenue, Building 68-2
Cranston, RI 02920
401-462-9527 or 401-462-9559

dbr.licensing@dbr.ri.gov

Forms

- [Online renewal](#)
- [Charitable Organizations Application](#), or
- [URS](#).

Note. Paper filings must be submitted on CD-ROM or USB Flash (PDF format).

Fees. \$90. Make check payable to General Treasurer, State of Rhode Island, or pay online by credit card.

Supporting Documents

- IRS Form 990 or compiled financial statements (not required if audit filed)
- Audited financial statements by an independent CPA if revenue exceeds \$500,000
- Professional fundraiser contracts
- List of states where registered
- List of professional fundraisers and fundraising counsel (name and address).

The following lists are required if IRS Form 990 is not provided:

- List of officers, directors, trustees, partners, senior level executive employees
- List of offices, chapters, branches, and affiliates (name, address, and phone)
- List of individuals responsible for day-to-day operations.

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- RIGL Chapter 5-53.1-1–5-53.1-18, Solicitation by Charitable Organizations
- RIGL Chapter 5-76.2.

South Carolina

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

All charitable organizations that solicit contributions or have contributions solicited on their behalf must register with the South Carolina Secretary of State's office prior to any solicitation activity.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

Filings may be done online or by mail.

Filing Office

[Division of Public Charities](#)

Office of the Secretary of State
1205 Pendleton Street, Suite 525
Columbia, SC 29201
803-734-1790
Charities@sos.sc.gov

Forms

- [Online registration](#) or [Registration Statement for a Charitable Organization](#)

Fees. \$50. Make check payable to Secretary of State or pay online by credit card.

Signatures. Signature of chief executive office (or president) and chief financial officer (or treasurer) required. Original signature not required for paper filings; electronic signatures allowed for online filings.

Note: Signers must be included on the list of officers or the filing will be rejected.

Supporting Documents

- IRS determination letter
- IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF (IRS Form 8868 if IRS Form 990 is not ready). Or *Annual Financial Report for Charitable Organizations* if you file the IRS Form 990-N or are not required to file with the IRS
- List of officers, directors, and trustees (name, title, and address)
- List of professional fundraisers, fundraising counsel, and commercial coventurers (name, address, and phone number).

Registered Agent. Domestic (in-state) nonprofits must appoint an agent for service of process. Foreign (out-of-state) nonprofits may designate the South Carolina Secretary of State as their agent for service (if so, list its address in the application: 1205 S. Pendleton Street, Columbia, SC 29210). Alternatively, foreign nonprofits may appoint their own agent for service in the state (not recommended, since it ordinarily requires payment of an annual fee to the agent).

Exemptions

The organization and individuals listed below are exempt from registration. Exempt nonprofits other than religious organizations and political groups must file an annual *Application for Registration Exemption* with the Secretary of State within 4½ months after the close their fiscal year. There is no fee for this filing. You can file online through the state website or mail the application.

\$20,000 exemption. Any IRS tax-exempt organization that does not intend to solicit or receive contributions over \$20,000 during the calendar year is exempt if (1) it does not employ any professional fundraisers, and (2) no one who works for the organization is paid more than \$500 per year.

\$7,500 exemption. Any organization that does not solicit or receive contributions over \$7,500 during a calendar year is exempt, regardless of whether or not it uses professional fundraisers.

Religious organizations. A “charitable organization” does not include a church, synagogue, mosque, or other congregation organized for the purpose of divine worship, and integrated auxiliaries of them, or a religious organization determined by the IRS to be a tax-exempt organization that is not required to file IRS Form 990, 990-EZ, or 990-N based on its religious classification. “Integrated auxiliaries” include men’s or women’s organizations, seminaries, mission societies, and youth groups affiliated with a church, synagogue, mosque, or other congregation organized for the purpose of divine worship. Such religious organizations are excluded from South Carolina’s definition of a charitable organization. Thus, the state’s charitable solicitations law does not apply to them at all.

Political groups and candidates. Candidates for elective office, political parties, and other groups required to file information with the Federal Election Commission or State Election Commission are exempt.

Educational institutions. Provided that it does not use professional fundraisers, an educational institution that solicits contributions from only its students and their families, alumni, faculty, friends, and other constituencies, trustees, corporations, foundations, and individuals who are interested in and support its programs is exempt. A public school district located in the State and any public school teaching pre-K through grade twelve located within the public school district is exempt, regardless of whether or not it uses professional solicitors, professional fundraising counsel, or commercial co-venturers. “Public school” includes any student organization within the school that does not maintain separate financial accounts or a separate federal Employer’s Identification Number (EIN) from the school and whose fundraising revenues are deposited in the school’s student activity fund.

Appeals for individuals. A person requesting contributions for the relief of a specified individual is exempt if all the money collected is turned over to the individual. Professional fundraisers may not be used for such appeals.

Other exemptions. Provided they don’t use professional fundraisers, the following organizations are also exempt:

- organizations that solicit exclusively from their membership, including a utility cooperative

- veterans organizations with a Congressional charter, and
- state agencies subject to the disclosure provisions of the Freedom of Information Act.

Laws and Rules

Solicitation of Charitable Funds Act, §§ 33-56-10–33-56-200

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed each year—may be filed with renewal or separately.

Due Date

4½ months after fiscal year end (FYE). Renewal filings not accepted more than six weeks prior to the current expiration.

Extension

A six-month extension to file the annual report is allowed. Send a request to the Division of Public Charities or, if you file IRS Form 990 or IRS Form 990-EZ, send a copy of IRS Form 8868. Extensions can also be filed [online](#), by email (charities@sos.sc.gov), or by fax (803-734-1604). Note: Extensions are available only for annual financial reports, not for the registration renewal.

Late Fees

None (but administrative fines of up to \$2,000 can be imposed for late filings)

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report online or by mail.

Filing Office

Division of Public Charities

Office of the Secretary of State

1205 Pendleton Street, Suite 525

Columbia, SC 29201

803-734-1790

Charities@sos.sc.gov

STATE-BY-STATE RULES

Forms

- Online registration or *Registration Statement for a Charitable Organization*

Fees. \$50. Make check payable to Secretary of State or pay online by credit card.

Signatures. Signature of chief executive officer (or president) and chief financial officer (or treasurer) required. Original signature not required for paper filings; electronic signatures allowed for online filings.

Supporting Documents

- IRS determination letter
- IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF (IRS Form 8868 if IRS Form 990 not ready). Or *Annual Financial Report for Charitable Organizations*, if you file the IRS Form 990-N or are not required to file with the IRS
- List of officers, directors, and trustees (name, title, and address)
- List of professional fundraisers, fundraising counsel, and commercial coventurers (name, address, and phone).

Registered Agent. Domestic (in-state) nonprofits must appoint an agent for service of process. Foreign (out-of-state) nonprofits may designate the South Carolina Secretary of State as their agent for service (if so, list its address in the application: 1205 S. Pendleton Street, Columbia, SC 29210). Alternatively, foreign nonprofits may appoint their own agent for service in the state (not recommended, since it ordinarily requires payment of an annual fee to the agent).

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

Solicitation of Charitable Funds Act, §§ 33-56-10–33-56-200

South Dakota

[Report updates and broken links here](#)

South Dakota does not have a charitable solicitations law and does not require nonprofits to register with a state agency before soliciting contributions in the state. However, an out-of-state nonprofit corporation may have to register to do business in the state if it conducts intrastate business there. See Chapter 6 for detailed information on registering as an out-of-state business.

For information about charities and charitable solicitation contact the Office of the Attorney General, [Consumer Protection Division](#).

Laws and Rules

[S.D. Codified Laws § 37-30, Telephone Solicitation](#)

Tennessee

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Any charitable organization must register with the Secretary of State before making any charitable solicitation in Tennessee. Tennessee has adopted the Charleston Principles to determine whether out-of-state nonprofits must register in the state (see Other Requirements below).

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

Forms may be filed online or by mail.

Filing Office

Division of Charitable Solicitations, Fantasy Sports, and Gaming

Department of State

312 Rosa L. Parks Avenue, 8th Floor

Nashville, TN 37243

615-741-2555

Charitable.solicitations@tn.gov

Forms

- [Online registration](#)
- [Application for Initial Registration of a Charitable Organization](#) (SS-6001), or
- [URS](#).

If your nonprofit is in its first year of operation, it must complete and file quarterly financial reports for the current fiscal year with the Division of Charitable Solicitations and Gaming. The

STATE-BY-STATE RULES

Charitable Organization Quarterly Financial Report (SS-6039) is due within 30 days after the end of each quarter. You may file the form online or by postal mail. There is no fee.

Fees. \$50. Make check payable to Secretary of State or pay online by credit card. (Note: Per Public Chapter 295, for filings with an original due date from 7/1/2021 to 6/30/2022, the fee is reduced to \$10.)

Signatures. Original signature of chief fiscal officer and authorized officer for paper filings (both signatures must be on one page); electronic signatures for online filings.

Supporting Documents

- *Summary of Financial Activities of a Charitable Organization* (SS-6002, SS-6704, SS-6058). There are Summary of Financial Activities sample forms that you can use as a guide to complete your own form
- Articles of incorporation or formation document
- Bylaws
- IRS determination letter (or IRS Form 1023 or IRS Form 1024 if pending with any letters received from the IRS acknowledging receipt)
- IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF, or IRS Form 990-N if your nonprofit has completed an accounting year
- Audited financial statements by an independent CPA if revenue exceeds \$500,000 (excluding government and foundation grants)
- Professional fundraiser contracts
- List of officers, directors, and trustees (name, title, and address; list salaried officers first)
- List of professional fundraisers and solicitors, fundraising counsel, and commercial coventurers (name, address, and phone)
- List of states where registered.

Registered Agent. Not required

Exemptions

The organizations and individuals listed below are exempt from registration. You do not need to apply for an exemption.

\$50,000 exemption. Any nonprofit that does not intend to solicit, and does not actually receive, more than \$50,000 in gross contributions during its fiscal year is exempt. Gross contributions include the entire

value of noncash items raised by an outside fundraiser, not just the amount actually received by the charity. Membership fees and similar fees need not be counted toward the limit. To qualify for this exemption, your nonprofit must file an *Exemption Request* with the Secretary of State, which can also be filed online. You can do this online at the state website or by postal mailing the form to the Division of Charitable Solicitations and Gaming. The *Exemption Request* must be submitted annually and is due 6 months after the fiscal year end.

Religious institutions. Religious institutions are exempt. This includes:

- ecclesiastical or denominational organizations, or churches
- established physical places for worship in Tennessee at which nonprofit religious services and activities are regularly conducted
- bona fide tax-exempt religious groups which do not maintain specific places of worship and which are not subject to federal income tax and are not required to file an IRS Form 990 under any circumstance
- any separate tax-exempt group or corporation that forms an integral part of a religious institution, provided that (1) it is not required to file an IRS Form 990 with the IRS, and (2) it is supported primarily by funds solicited from the religious institution's membership or congregation, and
- institutions soliciting contributions for the construction and maintenance of a house of worship or residence of a clergy member.

These religious organizations are exempt from application of all the provisions of Tennessee's charitable solicitations law. However, religious organizations that file an IRS Form 990 with the IRS are not exempt and must register.

Educational institutions. Educational organizations are exempt. This includes:

- any accredited educational organization (includes organizations approved to operate by a local board of education, the achievement school district, or the state board of education) which normally maintains a regular faculty, curriculum, and student body
- any parent-teacher organization or other organization created to support the school or its extracurricular activities

- private foundations soliciting contributions exclusively for educational organizations, and
- cooperative scholarship corporations, regulated by TN Title 49, Chapter 4, Part 1.

Reciprocity exemption. Tennessee will grant an exemption from registration to charitable organizations organized under the laws of another state having their principal place of business outside of Tennessee, whose funds are derived principally from sources outside Tennessee, and which have been granted exemption from the filing of registration statements by the state under whose laws they are organized, if such state has a statute similar in substance to Tennessee.

Other exemptions. Also exempt are:

- volunteer fire departments, rescue squads, local civil defense organizations
- community fairs, county fairs, district fairs, and division fairs, that have been qualified by the Tennessee Commissioner of Agriculture to receive state aid grants
- political parties, candidates for federal or state office, and political action committees required to file financial information with federal or state election commissions
- hospitals and nursing homes that are subject to regulation by the Tennessee Department of Health (call Tennessee for further details), and
- Congressionally chartered corporations.

Other Requirements

Tennessee has adopted the Charleston Principles to help out-of-state nonprofits determine whether they must register in Tennessee solely because they have a website. Of course, an out-of-state nonprofit that directly solicits Tennessee residents by other means—for example, sending fundraising materials to residents—would have to register on that basis, whether or not it has a website.

The Charleston Principles are discussed in detail in Chapter 4. Under these principles and Tennessee law, nonprofit websites are divided into two categories: interactive and noninteractive. A website is interactive if donors can make contributions or purchase products by electronically

completing the transaction through the website, even if completion requires the use of a linked or redirected site. Noninteractive websites do not have this capacity.

An out-of-state nonprofit must register if it maintains an interactive website and either (1) targets people in Tennessee, or (2) receives contributions on a repeated and ongoing basis or a substantial basis through its website. Repeated and ongoing basis means 100 or more online contributions at any time in a year and substantial basis means \$25,000 in online contributions in a year.

If a nonprofit solicits contributions through a website that is not interactive, it must register if it satisfies the same requirements as an interactive website above and it specifically invites further offline activity to complete a contribution (for example, by including an address to send contributions) or it establishes other contacts with Tennessee, such as sending email messages or other communications that promote the website.

Nonprofits with a principal place of business in Tennessee that use the Internet to conduct charitable solicitations must register, unless otherwise exempt. This is true regardless of whether the Internet solicitation methods used are passive or interactive or maintained by the nonprofit itself or another entity.

Laws and Rules

- Solicitation of Charitable Funds Act, Tenn. Code Ann. §§ 48-101-501–48-101-522
- Regulation of the Solicitation of Funds for Charitable Purposes, 1360-03-01–1360-03-04.

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

Six months after fiscal year end (FYE)

Extension

90-day extension is available by filing the state *Extension Request* form, on or before the annual expiration date. You can do this [online](#), via an email to charitable.solicitations@tn.gov (include registration number in subject line of the email and attach a copy of the Form 8868), or by postal mail. An additional 60-day extension is available, upon submission of proof of an IRS extension filing. Both extensions can be requested at the same time online.

Late Fees

\$25 (see Note) per month or any part of a month (Note: Per Public Chapter 295, for filings with an original due date from 7/1/2021 to 6/30/2022, the fee is reduced to \$10)

Renewal & Annual Financial Reporting Procedures

Forms may be filed online or by mail.

Filing Office

Division of Charitable Solicitations, Fantasy Sports, and Gaming

Department of State

312 Rosa L. Parks Avenue, 8th Floor

Nashville, TN 37243

615-741-2555

Charitable.solicitations@tn.gov

Forms

- [Online renewal](#)
- [Application to Renew Registration of a Charitable Organization](#) (SS-6007),
or
- [URS](#).

Fees. \$80 to \$240 (see Note). Make check payable to Secretary of State or pay online by credit card. (Note: Per Public Chapter 295, from 7/1/21 to 6/30/22 the fee is reduced to \$10, regardless of revenue)

Gross Revenue

| | |
|------------------------|-------|
| \$0 - \$50,000 | \$80 |
| \$50,000.01 - \$99,999 | \$120 |
| \$100,000 - \$249,999 | \$160 |
| \$250,000 - \$499,999 | \$200 |
| \$500,000 or more | \$240 |

STATE-BY-STATE RULES

Signatures. Original signature of chief fiscal officer and authorized officer of nonprofit for paper filings (both signatures must be on the same page); electronic signatures for online filings.

Supporting Documents

- *Summary of Financial Activities of a Charitable Organization* (SS-6002, SS-6704, SS-6058). (There are Summary of Financial Activities sample forms that you can use as a guide to complete your own form.)
- IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF, or IRS Form 990-N if your nonprofit has completed an accounting year
- Audited financial statements by an independent CPA if revenue exceeds \$500,000 (excluding government and foundation grants)
- Professional fundraiser contracts
- List of officers, directors and trustees (name, title, and address; list salaried officers first)
- List of professional fundraisers and solicitors, fundraising counsel, and commercial coventurers (name, address, and phone)
- List of states where registered.

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- Solicitation of Charitable Funds Act, Tenn. Code Ann. §§ 48-101-501–48-101-522
- Regulation of the Solicitation of Funds for Charitable Purposes, 1360-03-01–1360-03-04.

Texas

[Report updates and broken links here](#)

Texas does not require most nonprofit organizations to register. However, certain organizations that solicit for law enforcement, public safety, or veterans causes must file a registration and annual renewal statement and are required to maintain a registered agent within the State of Texas. The Texas Law Enforcement Telephone Solicitation Act (LETSA) regulates law enforcement organizations engaged in telephone solicitation, and the Public Safety Solicitation Act (PSSA) and Veterans Solicitation Act (VSA) regulate public safety and veterans organizations.

The Texas Secretary of State is the filing agency for documents required by the above Acts, and the Attorney General is charged with enforcement of the registration requirements and violations. The Secretary of State has some helpful FAQs for organizations that may need to register:

FAQs for [Form Series 3200–Public Safety Solicitation](#)

FAQs for [Form Series 3500–Veterans Organizations Solicitation](#)

For information about charities and charitable solicitation, contact the Texas Office of the Attorney General, [Consumer Protection Division](#).

Laws and Rules

- Texas Business and Commerce Code, [Chapter 303](#), Telephone Solicitation for Certain Law Enforcement-Related Charitable Organizations
- Texas Occupations Code, Title 11, [Chapter 1803](#), Solicitation for Public Safety Organizations
- Texas Occupations Code, Title 11, [Chapter 1804](#), Solicitation for Veterans Organizations.

Utah

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

A charitable organization may not solicit, request, promote, advertise, or sponsor a charitable solicitation that originates in Utah, is received in Utah, or is made through business operations located in Utah, unless it is registered with the Division of Consumer Protection.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

Filings may be done online or by mail.

Filing Office

[Division of Consumer Protection](#)

Department of Commerce

160 East 300 South

Salt Lake City, UT 84111

801-530-6601

dcp-charities@utah.gov

Forms

- [Online registration](#)
- [Charitable Organization Permit Application Form](#), (call the Division at 801-530-6601 for a copy of the form), or
- [URS](#).

Fees. \$75. Make check payable to State of Utah or pay online by credit card. (For an extra \$75, your application can be expedited within 2–3 business days.)

Signatures. Original signature of authorized representative of nonprofit required (electronic signature for online filings)

Supporting Documents

- *URS Supplement* (if using URS) (call the Division at 801-530-6601 for a copy of the form)
- Articles of incorporation or formation document
- Bylaws
- IRS determination letter (if none, attach IRS Form 1023 or IRS Form 1024)
- IRS Form 990; or *Statement of Functional Expenses* form if you file IRS Form 990-EZ, IRS Form 990-PF, or IRS Form 990-N, or if your organization is new and you don't file an IRS Form 990 with the IRS
- Professional fundraiser contracts
- List of officers and directors (name, address, and phone)
- List of professional fundraisers, fundraising counsel and consultants, and commercial coventurers (name, address, phone, services provided, compensation, dates of contract).

Registered Agent. Required agent must be named, but need not reside in Utah (you can name any person in any state to serve as registered agent).

Exemptions

The organizations and individuals listed below are exempt from registration. You must apply for an exemption [online](#). There is no fee for this filing.

Religious organizations. Bona fide religious, ecclesiastical, or denominational organizations are exempt if they are:

- a church, society, religious corporation, or other institution with an established physical place of worship
- a tax-exempt bona fide religious group that does not maintain specific places of worship and is not required to file an IRS Form 990, or
- a separate group or corporation that is an integral part of a § 501(c)(3) organization and is not primarily supported by funds solicited outside its own membership or congregation.

Only solicitations made for a church, missionary, religious, or humanitarian purpose are exempt.

Educational institutions. Educational organizations are exempt. These include:

- public schools and public institutions of higher learning
- accredited schools or institutions of higher learning
- clubs or parent, teacher, or student organizations authorized by a school to support its operations or extracurricular activities, or
- public or higher education foundations established under Utah law.

Membership solicitations. An organization need not register if it only solicits donations from its own membership exclusively through the voluntarily donated efforts of other members or officers of the organization.

Appeals for individuals. People or organizations soliciting donations for the relief of a named individual sustaining a life-threatening illness or injury are exempt, provided that the entire amount collected is turned over to the named person.

Political groups. Political parties, candidates, and campaign workers need not register as long as they make it clear that all solicitations are for the benefit of a political party or candidate. Political action committees or groups soliciting funds relating to issues or candidates on the ballot are exempt if they are required to file financial information with a federal or state election commission.

Other exemptions. There are also exemptions for:

- broadcast media owned or operated by educational institutions or governmental entities
- television stations, radio stations, or newspapers of general circulation that donate free air time or print space as part of a cooperative solicitation effort on behalf of a charitable organization
- a volunteer fire department, rescue squad, or local civil defense organization whose financial oversight is under the control of a local governmental entity
- any state or federal agency
- Congressionally chartered corporations, and
- any solicitation by an applicant for a grant offered by a state agency if the terms of the grant provide that the state agency monitors a

STATE-BY-STATE RULES

grant recipient to ensure that grant funds are used in accordance with the grant's purpose, and the sum of the amount available to the applicant under grants offered by a state agency that the applicant applies for in a calendar year is less than or equal to \$1,500.

Laws and Rules

- Utah Code Title 13, Ch. 22, Charitable Solicitations Act, §§ 13-22-1–13-22-23
- Rule R152-22-1–R152-22-9, Charitable Solicitations Act Rules.

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

Registration (called a charitable solicitation permit) expires each year on the earliest of January 1, April 1, July 1, or October 1 following the end of 12 months after the date it was initially issued. For example, if your permit was issued on March 15, 2021, it will expire on April 1, 2022. You must renew before the date of expiration. Thus, you must renew each year on the earlier of January 1, April 1, July 1, or October 1 after the anniversary date.

Extension

Not allowed, but Utah will accept the IRS Form 990 that was submitted with the prior year's application. Once you have filed with the IRS, you will need to submit your new IRS Form 990 to the division within 30 days to update your application.

Late Fees

\$25 per month or for part of a month.

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report online or by mail.

Filing Office

Division of Consumer Protection

Department of Commerce

160 East 300 South

Salt Lake City, UT 84111

801-530-6601

dcp-charities@utah.gov

Forms

- [Online](#) renewal
- *Charitable Organization Permit Application Form* (call the Division at 801-530-6601 for a copy of the form), or
- [URS](#).

Fees. \$75. Make check payable to State of Utah or pay online by credit card.

Signatures. Original signature of authorized representative of nonprofit required (electronic signature for online filings).

Supporting Documents

- *URS Supplement* (if using URS)
(call the Division at 801-530-6601 for a copy of the form)
- IRS Form 990; or *Statement of Functional Expenses* form if you file Form 990-EZ, IRS Form 990-PF, or IRS Form 990-N, or if your organization is new and you don't file an IRS Form 990 with the IRS
- Professional fundraiser contracts
- List of officers and directors (name, address, and phone number)
- List of professional fundraisers, fundraising counsel and consultants, and commercial coventurers (name, address, phone, services provided, compensation, dates of contract).

Registered Agent. Required agent must be named, but need not reside in Utah (you can name any person in any state to serve as agent).

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- Utah Code Title 13, Ch. 22, Charitable Solicitations Act, §§ [13-22-1–13-22-23](#)
- [Rule R152-22-1–R152-22-9](#), Charitable Solicitations Act Rules.

Vermont

[Report updates and broken links here](#)

Vermont has a charitable solicitation law, but it applies only to paid fundraisers who are required to register with the Attorney General's office before soliciting contributions in the state. The law does not require charitable organizations to register before soliciting contributions in the state.

For information about charities and charitable solicitation contact the Vermont Office of the Attorney General, [Consumer Protection](#).

Laws and Rules

- [Title 9 Subchapter 2 \(9 V.S.A. § 2471 et seq.\)](#), Charitable Solicitations Law
- [Consumer Fraud Rule \(CP 119\)](#), Charitable Solicitations.

Virginia

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

No charitable organization may solicit charitable contributions in Virginia without first registering with the Virginia Department of Agriculture and Consumer Services (VDACS).

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

File initial registration by mail.

Filing Office

Office of Charitable and Regulatory Programs (OCRP)

Department of Agriculture and Consumer Services

By mail:

P.O. Box 526

Richmond, VA 23218

By express delivery:

102 Governor Street, Lower Level

Richmond, VA 23219

804-786-1343

ocarpunit.vdacs@vdacs.virginia.gov

Forms

- [Registration Statement for a Charitable Organization](#) (Form 102), or
- [URS](#).

STATE-BY-STATE RULES

Fees. First time registrants pay a \$100 initial fee. If the organization has prior financial history, the organization is also required to pay an annual fee. Organizations with no financial history are not required to pay an annual fee. The annual registration fee is on a sliding scale based on gross contributions (excluding government grants) for the prior year.

| Gross Contributions | Fee |
|-----------------------------------|------------|
| Less than 25,001 | \$30 |
| Between \$25,001 and \$50,000 | \$50 |
| Between \$50,001 and \$100,000 | \$100 |
| Between \$100,001 and \$500,000 | \$200 |
| Between \$500,001 and \$1 million | \$250 |
| Exceed \$1 million | \$325 |

Make check payable to the Treasurer of Virginia.

Signatures. Original signature of president or authorized officer and chief fiscal officer of nonprofit required (see Other Requirements below)

Supporting Documents

- *Remittance Form* (included in Form 102 and required for all filings, including URS)
- Articles of incorporation or formation document
- Bylaws
- IRS determination letter or copy of IRS Form 1023 or IRS Form 1024 if your exemption is pending
- IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF, or certified audited financial statements if your organization has been in existence for more than one fiscal year. You may submit a copy of a board-approved budget for the current year if your organization is new. Organizations with income under \$50,000 may file a certified treasurer's report containing a balance sheet and income and expense statement. IRS Form 990-N is not accepted.
- Professional fundraiser contracts (includes solicitors and fundraising counsel and consultants)
- List of current year's officers, directors, trustees, and principal salaried executive staff (name, title, and address). (See Other Requirements, below.)

- List of states where registered
- List of offices, chapters, branches, and affiliates in Virginia (name, address, and phone)
- List of professional solicitors, fundraisers, and fundraising counsel and consultants (name and address).

Registered Agent. Nonprofit may designate an agent for service of process in Virginia, but this is not required. You may instead designate no agent for service and the Secretary of the Commonwealth of Virginia will automatically be deemed to be your nonprofit's agent for service.

Exemptions

Organizations falling within the first three categories listed below are not subject to the Virginia charitable solicitations law, and need not make any filing to obtain their exemption.

Religious organizations. This includes any church, or convention or association of churches, primarily operated for nonsecular purposes that does not file an IRS Form 990 with the IRS. Such religious organizations are exempt from application of all the provisions of Virginia's charitable solicitations law.

Political groups. These include all political parties or political action committees registered with the Federal Election Commission or any similar state agency.

Red Cross. The American Red Cross and its chapters are exempt.

The organizations and individuals listed below are exempt, but they must file an application with the OCRP to have their exemption officially recognized.

All other organizations must file a [Virginia Exemption Application for a Charitable or Civic Organization](#) (Form 100) and pay a \$10 fee. They must also include the same documents as are required for initial registration, plus documentation showing their organization is exempt. Parent organizations may file consolidated applications for exemptions for any chapters, branches, or affiliates. If your claim of exemption is granted, you will be issued a letter of exemption which remains in effect until you no longer qualify for the exemption.

\$5,000 exemption. Your nonprofit is exempt if (1) it raised less than \$5,000 in contributions from the public during its three preceding

calendar years, and (2) it intends to raise less than \$5,000 during the current year. In addition, all your nonprofit's functions, including fundraising activities, must be carried out by unpaid volunteers.

Nonprofits supported solely by grants. Tax-exempt nonprofits are exempt from registration if they solicit contributions only through grant proposals submitted to: for-profit corporations; other tax-exempt nonprofit organizations; private foundations; or government agencies.

Solicitations confined to five or fewer counties. Your organization is exempt in any year in which it solicits in only five or fewer contiguous cities and counties in Virginia, and has registered under the charitable solicitations ordinance, if any, of each such city and county. If you solicit through a local publication or radio or television station, you still qualify for this exemption even if the circulation extends beyond the five cities or counties.

However, you don't qualify for this exemption if during the preceding fiscal year, you paid more than 10% of your gross receipts to any person located outside the five cities and counties. But this doesn't apply to the purchase of real property or tangible personal property or personal services to be used within the cities and counties.

Educational institutions. Educational institutions are exempt. This includes any:

- fully accredited educational institution
- foundation that has an established identity with an accredited educational institution, and
- educational institution whose solicitations are confined to its student body, faculty, alumni, trustees, and their families.

Appeals for individuals. People who request contributions for the relief of specified individuals are exempt, provided all the contributions are turned over to the individual.

Membership organizations. Organizations that solicit only from members by members are exempt.

Nonresident organizations. Any organization that does not have an office within Virginia is exempt if it has a chapter, branch, or affiliate within Virginia that has registered. If such an organization solicits within Virginia from outside the state, it may do so only by telephone or

telegraph, direct mail, or advertising in national media. Presumably, the Internet would fall under telephone or telegraph solicitations.

Health care institutions. These include:

- licensed tax-exempt Section 501(c)(3) health care institutions
- designated federally qualified health centers
- rural health clinics certified by the Health Care Financing Administration
- Virginia health education centers
- tax-exempt regional emergency medical services councils free clinics, or
- any other organization that exists solely to support licensed health care institutions.

Civic organizations. This includes any nonprofit local service club, veterans post, fraternal society or association, volunteer fire or rescue group, or local civic league or association of ten or more people. Such organizations must be operated exclusively for educational or charitable purposes, including the promotion of community welfare.

Other exemptions. Also exempt are:

- tax-exempt labor unions, labor associations, and labor organizations
- tax-exempt trade associations (501(c)(6) organizations)
- Virginia licensed nonprofit debt counseling agencies, and
- Virginia agencies on aging.

Other Requirements

The chief fiscal officer (CFO), by whatever title, must be identifiable on the list of officers, directors, trustees, and principal salaried staff as the person authorized to act within the capacity and function of the CFO. If the person signing the form holds a title other than that of CFO, but acts within the capacity and function of CFO, the organization can provide a written statement that the person signing the registration form is “authorized to act within the capacity and function of the CFO.” The second officer to sign must also be identifiable on the current listing of officers, directors, trustees, and principal salaried staff.

Laws and Rules

- Code of Va., Title 57, Chapter 5 ([Solicitation of Contributions Law](#))
§§ 57-48 to 57-69
- 2 VAC §§ 5-610-10 et seq., [Rules Governing the Solicitation of Contributions](#).

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

4½ months after fiscal year end (FYE)

Extension

A six-month extension can be requested. Extension requests can be sent via mail, email (ocarpunit.vdacs@vdacs.virginia.gov), or fax (804-225-2666), and should include: the organization's name and FEIN. Specify a 3- or 6-month extension.

Late Fees

\$100

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report by mail.

Filing Office

[Office of Charitable and Regulatory Programs \(OCRP\)](#)
Department of Agriculture and Consumer Services

By mail:

P.O. Box 526
Richmond, VA 23218

By express delivery:

102 Governor Street, Lower Level
Richmond, VA 23219

804-786-1343

ocarpunit.vdacs@vdacs.virginia.gov

Forms

- *Registration Statement for a Charitable Organization* (Form 102), or
- *URS*.

Fees. \$30 to \$325 fee on a sliding scale based on gross contributions (excluding government grants). Make check payable to Treasurer of Virginia.

| Gross Contributions | Fee |
|-----------------------------------|------------|
| Less than 25,001 | \$30 |
| Between \$25,001 and \$50,000 | \$50 |
| Between \$50,001 and \$100,000 | \$100 |
| Between \$100,001 and \$500,000 | \$200 |
| Between \$500,001 and \$1 million | \$250 |
| Exceed \$1 million | \$325 |

Signatures. Original signature of president or authorized officer and chief fiscal officer of nonprofit required. (See Other Requirements above.)

Supporting Documents

- *Remittance Form* (included in Form 102 and required for all filings, including URS)
- IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF, or certified audited financial statements. Organizations with income under \$50,000 may file a certified treasurer’s report containing a balance sheet and income and expense statement
- Professional fundraiser contracts (solicitors and fundraising counsel and consultants)
- List of current officers, directors, trustees, and principal salaried executive staff (name, title, and address). (See Other Requirements above.)
- List of states where registered
- List of offices, chapters, branches, and affiliates in Virginia (name, address, and phone number)
- List of professional solicitors, fundraisers, and fundraising counsel and consultants (name and address).

Registered Agent. If no agent is designated, the organization shall be deemed to have designated the Secretary of the Commonwealth.

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- Code of Va, Title 57, Chapter 5 ([Solicitation of Contributions Law](#))
§§ 57-48 to 57-69
- 2 VAC §§ 5-610-10 et seq., [Rules Governing the Solicitation of Contributions](#).

Washington

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

All charitable organizations must register with the Office of the Washington Secretary of State before conducting any charitable solicitations in the state. The State of Washington has created a helpful [Self-Assessment Guide](#) flowchart you can use to determine if your organization must register in the state.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

File initial registration application by mail or online.

Filing Office

[Charities Program](#)

Office of the Secretary of State

By mail:

P.O. Box 40234

Olympia, WA 98504

By express delivery:

801 Capitol Way South

Olympia, WA 98501

360-725-0378

charities@sos.wa.gov

Forms

- [Online](#) registration, or
- [Charitable Organization Registration](#)

STATE-BY-STATE RULES

Fees. \$60. Make check payable to Secretary of State (optional \$50 expedited service is available) or pay online by credit card.

Signatures. Signature of president, treasurer, or comparable officer of nonprofit required (original not required)

Supporting Documents

- *Combined Fund Drive (Optional)* election (see Other Requirements below)
- IRS determination letter
- Professional fundraiser contracts
- List of officers and directors (name, title, address, and phone)
- List of states where registered
- List of professional fundraisers (name, address, and phone)

Registered Agent. Not required. Registration automatically appoints the Secretary of State for service of process.

Exemptions

The organizations and individuals listed below are exempt from Washington's registration requirements. Organizations and individuals that are exempt have the option of registering as such with the Charities Program. This is not required, but it is encouraged because it allows the Secretary of State to respond to customer inquiries regarding your organization. You may register [online](#) for free. Alternatively, you may register by completing and filing an [Optional Registration](#) form.

\$50,000 exemption. Charitable organizations that are run entirely by unpaid volunteers are exempt if they raise less than \$50,000 during their fiscal year.

Religious organizations. Churches and their integrated auxiliaries are exempt from registration.

Political groups. This includes any political party, committee, or group whose activities are subject to the public reporting requirements of the Federal Election Commission or its State of Washington counterpart.

Appeals for individuals. People or groups who make charitable appeals on behalf of a specific named individual are exempt provided that all the money collected is turned over to the individual.

Other Requirements

The *Charitable Organization Registration and Renewal* contains an optional Combined Fund Drive election and certification. The Washington State Combined Fund Drive promotes workplace giving for all state employees. State personnel are encouraged to give to charities through payroll contributions or agency fundraising events. By agreeing to become a member of the Combined Fund Drive and completing the information in the optional section you will be provided access to thousands of potential donors that the Combined Fund Drive has to offer. Any questions can be directed to the Combined Fund Drive at 360-902-4162 or by email at cfid@sos.wa.gov.

Laws and Rules

- RCW [Chapter 19.09.010–19.09.560](#), Charitable Solicitations Act
- Wash. Admin. Code, [434-120](#).

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Financial Report

Financial report must be filed with renewal.

Due Date

4½ months after fiscal year end (FYE); 11 months after FYE with automatic 6½-month extension. You will be notified of the need to renew registration by postcard approximately 45-60 days prior to the registration expiration. You should mail your renewal seven business days before the due date to allow sufficient time for postal delivery and receipt validation.

Extension

6½-month automatic extension from original due date

Late Fees

\$50 (Washington must receive the filing by the due date; the postmark is not the received date.)

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report by mail or online.

Filing Office

Charities Program

Office of the Secretary of State

By mail:

P.O. Box 40234

Olympia, WA 98504

By express delivery:

801 Capitol Way South

Olympia, WA 98501

360-725-0378

charities@sos.wa.gov

Forms

Online renewal, or

Charitable Organization Renewal

Fees. \$40. Make check payable to Secretary of State (optional \$50 expedited service is available) or pay online by credit card.

Signatures. Signature of president, treasurer, or comparable officer of nonprofit (original not required)

Supporting Documents

- *Combined Fund Drive (Optional)* election (see Other Requirements above)
- Professional fundraiser contracts
- List of officers and directors (name, title, address, and phone)
- List of states where registered
- List of professional fundraisers (name, address, and phone).

STATE-BY-STATE RULES

Registered Agent. Not required. Registration automatically appoints the Secretary of State for service of process.

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- RCW [Chapter 19.09.010–19.09.560](#), Charitable Solicitations Act
- Wash. Admin. Code, [434-120](#).

West Virginia

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

Every charitable organization must register with the West Virginia Secretary of State before soliciting charitable contributions in the state.

Foreign (Out of State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to qualify to do business in West Virginia. However, you must apply for a certificate of authority from the Secretary of State to conduct business if your charity will have any physical presence in the state, even for a short time. See the [Business Division](#) page for more information. If the certificate of authority is required, you must also register with the [State Tax Department](#).

Registration Effective Period

One year

Filing Procedures

File initial registration application by mail or online.

Filing Office

[Charities Division](#)

Secretary of State

1615 East Washington Street

Charleston, WV 25311

304-558-8000

Charities@wvsos.com

Forms

- [Online](#)
- [Registration Statement of Charitable Organization](#), or
- [URS](#).

Fees. \$15 if contributions are less than \$1 million, or \$50 if contributions are \$1 million or more. Make check payable to Secretary of State, or pay by credit card with [e-Payment Authorization](#).

Signatures. Signature of authorized officer and chief fiscal officer of nonprofit required.

Supporting Documents

- *URS Supplement* (if using URS)
- *Computation of Fund-Raising Percentage Form* (if organization files an IRS Form 990-N)
- IRS determination letter
- IRS Form 990, IRS Form 990-EZ, IRS Form 990-PF, or IRS Form 990-N
- Audited financial statements by an independent CPA if contributions exceed \$500,000 (excluding government and private foundation grants); CPA review if contribution are \$200,000 to \$500,000
- Professional fundraiser contracts
- List of professional fundraisers, solicitors, and fundraising counsel used for activities in West Virginia (name and address)
- List of officers, directors, trustees, and principal salaried executive staff (name, title, and address).

Registered Agent. Not required

Exemptions

The organizations and individuals listed below are exempt from registration. If you think your organization is exempt, send a letter to the West Virginia Secretary of State, Charities Division, describing your organization, how you raise money, and how much revenue you expect in a year. The Secretary of State will notify you whether you are exempt or have to register based on the information provided.

\$50,000 exemption. Your nonprofit is exempt if you intend to solicit, and actually receive, less than \$50,000 from the public during the calendar year. You may not employ professional fundraisers, although you can have employees or salaried staff perform fundraising-related work. Unlike most states, West Virginia requires that grants be included toward the annual limit.

Religious organizations. These include all churches, synagogues, associations or conventions of churches, and religious orders. Also exempt are tax-exempt religious organizations that are an integral part of a church and are not required to file IRS Form 990; religious institutions that file IRS Form 990 with the IRS are not exempt and must register.

Educational institutions. These include all accredited educational institutions and auxiliary associations, foundations, and support groups responsible to the educational institution.

Hospitals. All nonprofit, charitable hospitals, and licensed nursing homes are exempt.

Membership organizations. Organizations that solicit only from their participating (voting) membership are exempt.

Appeals for individuals. People and organizations who request contributions for the relief of a specific named individual are exempt, provided all the money collected is turned over to the individual.

Special fundraising events for registered charity. Any person, firm, corporation, or organization that holds a single fundraising event for the benefit of a named charity that is registered is exempt provided:

- all or part of the funds collected are donated to the charity
- the charity reports each of these donations individually, and
- certifies that no funds were withheld by the organization that solicited the funds.

Laws and Rules

West Virginia Code §§ 29-19-1–29-19-16, Solicitation of Charitable Funds Act

Periodic Renewal and Reporting

Renewal Requirements

You must renew your registration every year. The renewal procedure is the same as the procedure for initial registration.

Annual Financial Report

This report is included with the annual renewal.

Due Date

Anniversary date of initial registration

Extension

90-day extension (one time) may be requested prior to the expiration date and can be emailed to charities@wvsos.com.

Late Fees

\$25 per month or part of a month (West Virginia usually allows up to a 2 week grace period before applying late fees)

Renewal & Annual Financial Reporting Procedures

File renewal and annual financial report by mail or online.

Filing Office

Charities Division

Secretary of State
1615 East Washington Street
Charleston, WV 25311
304-558-8000
Charities@wvsos.com

Forms

- Online
- *Registration Statement of Charitable Organization*, or
- *URS*.

Fees. \$15 if contributions are less than \$1 million, or \$50 if contributions are \$1 million or more. Make check payable to Secretary of State, or pay by credit card with [e-Payment Authorization](#).

Signatures. Signature of authorized officer and chief fiscal officer of nonprofit required.

Supporting Documents

- *URS Supplement* (if using URS)
- *Computation of Fund-Raising Percentage Form* (if organization files an IRS Form 990-N)
- IRS Form 990, 990-EZ, 990-PF, or 990-N
- Audited financial statements by an independent CPA if contributions exceed \$500,000 (excluding government and private foundation grants); CPA review if contribution are \$200,000 to \$500,000
- Professional fundraiser contracts
- List of professional fundraisers, solicitors, and fundraising counsel used for activities in West Virginia (name and address).
- List of officers, directors, trustees, and principal salaried executive staff (name, title, and address).

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

West Virginia Code §§ 29-19-1–29-19-16, Solicitation of Charitable Funds Act

Wisconsin

[Report updates and broken links here](#)

Initial Registration

Registration Requirements

No charitable organization may solicit charitable contributions in Wisconsin without first registering with the Department of Financial Institutions.

Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

Registration Effective Period

One year

Filing Procedures

File registration application by mail or email.

Filing Office

Department of Financial Institutions

By mail:

P.O. Box 7879

Madison, WI 53707-7879

By express delivery:

4822 Madison Yards Way, North Tower

Madison, WI 53705

608-267-1711

DFICharitableOrgs@wi.gov

Forms

- [Charitable Organization Application and Registration Statement](#) (Form # 296), or
- [URS](#).

Fees. \$15. Make check payable to Department of Financial Institutions.

Signatures. Signature of president or authorized officer and chief fiscal officer of nonprofit required.

Supporting Documents. If contributions received in most recently completed fiscal year exceed \$25,000, include Form #1952 or Form #308:

- *Wisconsin Supplement to Financial Report* (Form #1952). Only submit page 4 of Form #1952 with IRS Form 990, 990-EZ or 990-PF
- *Charitable Organization Annual Report* (Form #308). Only submit pages 4–7 of Form #308
- Audited financial statements by an independent CPA if contributions are \$500,000 or more (exclude government grants and membership dues); CPA review if contribution are \$300,000 to \$500,000, and only if Form #308 or Form #1952 is filed
- Articles of incorporation or formation document
- Bylaws
- IRS determination letter (if pending, IRS Form 1023 or 1024) or a web page printout, if the state the corporation is registered in posts information on its website that discloses that the corporate registration status is in good standing.
- Certificate of Incorporation and Certificate of Good Standing (if the nonprofit is an out-of-state corporation)
- Professional fundraiser contracts
- List of officers, directors, trustees, and principal salaried employees (name, title, address, and phone)
- List of professional fundraisers and fundraising counsel (name, address, phone, and type of fundraiser)
- List of responsible individuals (name and address); include those charged with custody of records and funds and distribution of funds
- List of states where registered.

Registered Agent. Not required

Exemptions

The organizations and individuals listed below are exempt from registration. You do not have to apply for an exemption.

\$25,000 exemption. Your organization is exempt if it does not intend to raise more than \$25,000 in contributions in a fiscal year. Your nonprofit

must be run entirely by unpaid volunteers and may not use any professional fundraisers. You don't have to count the following toward the annual limit: the value of donated used clothing or household goods; income from bingo or raffles; government grants; or bona fide fees or dues paid by members of your organization.

Religious institutions. Any tax-exempt religious institution that doesn't have to file an IRS Form 990 with the IRS is exempt. This includes all churches, their integrated auxiliaries, and conventions or associations of churches. However, religious institutions that file IRS Form 990 with the IRS are not exempt and must register.

Educational institutions. These include all accredited nonprofit, postsecondary educational institutions; private schools; and educational institutions that solicit contributions only from their students and their families, alumni, faculty, trustees, corporations, foundations, and patients.

Membership organizations. Any fraternal, civic, benevolent, patriotic, or social organization that solicits contributions solely from its membership is exempt.

Political groups and candidates. Candidates for elective office are exempt, as are political parties, groups, or committees that file financial information with the Federal Elections Commission or the State of Wisconsin.

Appeals for individuals. People and organizations who request contributions for the relief of a specific named individual are exempt, provided all the money collected is turned over to the individual.

Veteran's organizations. State or federally chartered veterans organizations and their service foundations are exempt.

State agencies. Wisconsin state agencies and local governments are exempt.

Laws and Rules

- Chapter 202, Subchapter I—General Provisions, Subchapter II—Solicitation of Funds for Charitable Purposes, § 202.11—Charitable Organizations
- Rule DFI-Bkg 60, Charitable Solicitations.

Periodic Renewal and Reporting

Renewal Requirements

Registration must be renewed each year.

Annual Report

Annual report must be filed separately if contributions over \$25,000 received during most recently completed fiscal year.

Due Date

July 31 for registration renewals; twelve months after fiscal year end for annual reports

Extension

Not allowed

Late Fees

\$25 (if registration is filed late; not applicable to annual reports)

Renewal & Annual Financial Reporting Procedures

File renewal online and annual financial report by mail or email.

Filing Office

Department of Financial Institutions

By mail:

P.O. Box 7879

Madison, WI 53707-7879

By express delivery:

4822 Madison Yards Way, North Tower

Madison, WI 53705

608-267-1711

DFICharitableOrgs@wi.gov

Forms

Online registration filing (for registration renewal only). Forms for annual reporting:

- Form #1943, *Affidavit in Lieu of an Annual Financial Report* (if contributions are less than \$25,000 or if you operate solely in the county in which your principal office is located and received less than \$50,000 in contributions)

STATE-BY-STATE RULES

- Form #308, *Charitable Organization Annual Report* (if contributions are more than \$25,000 and you are not including a copy of the IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF)
- Form #1952, *Wisconsin Supplement to Financial Report* (if contributions are more than \$25,000 and you are including a copy of the IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF).

Fees. \$54 (registration renewal); pay online by credit card; no fee for annual financial report filing.

Signatures

Annual report: Signature of president or authorized officer and chief fiscal officer

Registration renewal: Electronic signature allowed for online filings

Supporting Documents

Required for all annual reports, unless indicated otherwise:

- IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF (only if Form #1952 is filed)
- Audited financial statements by an independent CPA if contributions are \$500,000 or more (excluding government grants and membership dues); CPA review if contribution are \$300,000 to \$500,000 (only if Form #308 or Form #1952 is filed)
- List of officers, directors, trustees, and principal salaried employees (name, title, address, phone, and compensation); compensation can be disregarded if the IRS Form 990 or Schedule J includes this information
- List of professional fundraisers and fundraising counsel (name, address, phone, and type of fundraiser); you must also indicate if the fundraiser has custody of contributions at any time
- List of states where registered.

Registered Agent. Not required

Charitable Registration Search

Registered charities can be searched [online](#).

Laws and Rules

- Chapter 202, Subchapter I–General Provisions, Subchapter II–Solicitation of Funds for Charitable Purposes, § 202.11–Charitable Organizations
- Rule DFI-Bkg 60–Charitable Solicitations.

Wyoming

[Report updates and broken links here](#)

Wyoming does not have a charitable solicitation law, and does not require charitable organizations to register with a state agency before soliciting contributions in the state. However, an out-of-state nonprofit corporation may have to register to do business in the state if it conducts intrastate business there. See Chapter 6 for detailed information on registering as an out-of-state business.

For information about charities and charitable solicitation contact the Wyoming Office of Attorney General, [Consumer Protection Unit](#).



Charitable Solicitation and Fundraising Registration: An Overview

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State Regulation of Nonprofit Fundraising

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Charitable Solicitation Laws—The Basics

All nonprofits should have a basic understanding of the charitable solicitation laws of any state where they plan to solicit donations. These laws impose registration and periodic filing requirements on nonprofits that solicit contributions and they regulate certain fundraising-related activities. The laws are primarily intended to protect donors from fraud by nonprofits in their fundraising efforts. Thirty-nine states and the District of Columbia have charitable solicitation acts that specifically regulate fundraising by nonprofits and the professional fundraisers they hire. While most states follow the basic provisions found in [A Model Act Concerning the Solicitation of Funds for Charitable Purposes](#), most states have adopted their own variations with specific requirements about what documents must be filed with the application or what exemptions from registration apply. The State-by-State Rules for Nonprofit Fundraising Registration contain a summary of the registration rules for each state and links to each state's registration forms.

State Solicitation Acts Apply to All Nonprofits— Not Just 501(c)(3) Organizations

State solicitation acts regulate fundraising activities by all types of tax-exempt nonprofits. Nonprofits that obtain their tax-exempt status under Section 501(c)(3) of the Internal Revenue Code are the most common type of tax-exempt nonprofit. However, there are 26 types of tax-exempt nonprofits other than 501(c)(3) organizations. Unless they are specifically exempted, the state charitable solicitation rules apply to these organizations whenever they solicit donations from the public for educational, philanthropic, humanitarian, scientific, patriotic, social welfare or advocacy, public health, environmental conservation, civic, law enforcement, public safety, or any other charitable purpose.

The state fundraising registration rules also apply whenever a person or organization that is not otherwise exempt from registration makes a charitable solicitation. Thus, for example, an individual who actively solicits donations to aid disaster would have to register in most states. Many states, however, exempt from registration charitable appeals on behalf of a single individual, subject to various restrictions.



RESOURCE

Need additional information on other laws affecting nonprofits? For information on IRS tax laws that affect nonprofits and their tax-exempt status, see *Every Nonprofit's Tax Guide*, by Stephen Fishman (Nolo). For more on consumer protection and other state laws regulating nonprofits, contact your state's charity regulator. A list of state charity offices can be found at the [National Association of State Charity Officials](#) website.

Registration Requirement

The cornerstone of state charitable solicitation laws is the requirement that nonprofits must register with a state agency—typically the secretary of state or state attorney general—before soliciting donations from that state's residents.

Requiring out-of-state nonprofits to register is intended to accomplish two main purposes:

- give the public easy access to important information about charities soliciting donations in their states, and
- provide useful information to the state agencies that are responsible for protecting the public from fraudulent fundraising practices.

By making these disclosures a legal requirement under state law, the states can hold nonprofits and their professional fundraisers liable if they lie or omit information. This gives nonprofits a strong incentive to provide complete and accurate information.

Public Access to Information

State registration laws require soliciting nonprofits to disclose important information about their finances, including the amount they spend on professional fundraising; the backgrounds of their directors, officers, and employees; the nature of their activities; and whether the organization has been in trouble in the past.

In most states the registrations are available online so donors can check them before giving money and decide if the organization looks

like a legitimate charity and if they approve of how it spends its money—whether it goes primarily to its stated charitable purpose or if too much goes to administrative or fundraising or other costs.

Help for Law Enforcers

Registration information also helps state law enforcers to bring enforcement actions against nonprofits that flout the law. For one thing, state fundraising registrations let the state charity agency know that a nonprofit is soliciting, or intends to solicit, in the state. The registration has the current names and addresses of an organization's directors and officers, as well as those who are responsible for maintaining custody of donated funds. It also discloses the identities of professional fundraisers employed by nonprofits.

Exemptions From Registration

All states exempt certain types of nonprofits from registration. These usually include educational institutions, hospitals, religious entities, and organizations with limited annual income. However, the definitions for each of these organizations vary greatly from state to state, so an organization that is exempt in one state may not fall within another state's definition of exempt. We go over each state's exemption requirements in the State-by-State Rules for Nonprofit Fundraising Registration.

Annual Financial Reporting

Annual financial reporting is part of the registration requirement. In most states the two are combined—that is, both are filed together at the same time. The financial report contains detailed financial information on the organization including its balance sheet, statement of support, revenue, expenses, and statement of functional expenses broken into program, management, and general categories. In most states, the annual financial reporting requirement can be satisfied by providing a copy of the organization's completed and filed IRS Form 990 or 990-EZ for the

prior year. However, in some states, larger nonprofits are required to file audited financial statements. Annual financial reporting requirements for all states are covered in the State-by-State Rules for Nonprofit Fundraising Registration.

Unfair and Deceptive Practice Provisions

State solicitation acts contain provisions prohibiting the use of any unfair or deceptive acts or practices when soliciting charitable donations. Here is the list of banned practices contained in the Model Charitable Solicitations Act, which many states follow (to some extent):

- using any unfair or deceptive acts or practices
- using any representation that implies the contribution is for or on behalf of a charitable organization, or utilizing any emblem, device, or printed matter belonging to or associated with a charitable organization, without first being authorized in writing to do so by the charitable organization
- using a name, symbol, or statement so closely related or similar to that used by another charitable organization that the use thereof would tend to confuse or mislead a solicited person
- misrepresenting or misleading anyone in any manner to believe that the person on whose behalf a solicitation or charitable sales promotion is being conducted is a charitable organization or that the proceeds of such solicitation or charitable sales promotion will be used for charitable purposes if such is not the fact
- misrepresenting or misleading anyone in any manner to believe that any other person sponsors, endorses, or approves such solicitation or charitable sales promotion when the other person has not given consent in writing to the use of his or her name for these purposes, and
- using or exploiting the fact of registration so as to lead any person to believe that such registration in any manner constitutes an endorsement or approval by the state.

Disclosure Statements

About half the states require that nonprofits make certain disclosures when communicating with donors. The requirements for disclosures vary from state-to-state but, typically, they require the nonprofit to inform people being solicited that information about the nonprofit can be obtained from either the state or the nonprofit itself. Most states with disclosure requirements require that a written disclosure be included on every printed solicitation and every written confirmation, receipt, or reminder of a contribution. However, a few states require that written disclosures always be provided at the point of solicitation. Many of these states also have oral disclosure requirements for nonprofits that use the services of professional fundraisers, particularly door-to-door solicitors or telemarketing firms.

Some states require nonprofits to provide a disclosure statement containing specific wording to prospective donors. Each state's disclosure statement is worded differently. As a result, nonprofits that solicit from a large number of states or nationally could have to include each of these different disclosure statements in their solicitation materials. Typically, these disclosures are all included on a separate piece of paper, often called a buck slip. If a nonprofit has a "Donate Now" button on its website, the disclosures should be included there as well. This is often done through a separate link. The disclosures should also be included in emails used to solicit donations.

Rules for Professional Fundraisers, Solicitors, and Consultants

State solicitation laws also have rules governing professional fundraisers, solicitors, and consultants who help nonprofits raise money. These rules differ from those that govern the charitable organizations soliciting on their own behalf, but they are intended for the same purpose—namely, to prevent any fraud or abuse when soliciting money from donors. In the case of professional fundraisers, the laws are also intended to protect nonprofits from professional fundraisers misusing donor funds they receive on behalf of the nonprofit or misrepresenting the organization in the solicitation of funds.

Model Disclosure Statement

The following [model disclosure statement](#) complies with the disclosure wording requirements of every state that has such requirements. By using it, you'll be in full compliance with these states' written disclosure rules.

Disclosure Statement

A copy of _____'s financial statements may be obtained by contacting us at: _____ . _____ was formed in the state of _____ for the purpose of _____. Residents of the following states may obtain a copy of our financial and additional information as stated below:

Florida: A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION FOR _____, (REGISTRATION NO. CH ____), MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING 800-435-7352 OR VISITING THEIR WEBSITE WWW.FRESHFROMFLORIDA.COM. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE.

Georgia: A full and fair description of the programs and financial statement summary of _____ is available upon request at the office and phone number indicated above.

Maryland: Documents and information submitted under the Maryland Solicitations Act are also available, for the cost of postage and copies, from the Secretary of State, State House, Annapolis, MD 21401 (410-974-5534).

Michigan: MICS No.____

Mississippi: The official registration and financial information of _____ may be obtained from the Mississippi Secretary of State's office by calling 888-236-6167. Registration by the Secretary of State does not imply endorsement.

New Jersey: INFORMATION FILED WITH THE ATTORNEY GENERAL CONCERNING THIS CHARITABLE SOLICITATION AND THE PERCENTAGE OF CONTRIBUTIONS RECEIVED BY THE CHARITY DURING THE LAST REPORTING PERIOD THAT WERE DEDICATED TO THE CHARITABLE PURPOSE MAY BE OBTAINED FROM THE ATTORNEY GENERAL OF THE STATE OF NEW JERSEY BY CALLING 973-504-6215 AND IS AVAILABLE ON THE INTERNET AT <http://www.state.nj.us/lps/ca/charity/chardir.htm>. REGISTRATION WITH THE ATTORNEY GENERAL DOES NOT IMPLY ENDORSEMENT.

Model Disclosure Statement, continued

New York: Upon request, a copy of the latest annual report can be obtained from the organization or from the Office of the Attorney General at www.charitiesnys.com, by phone (212- 416-8401) or by writing to the Charities Bureau at 120 Broadway, New York, NY 10271.

North Carolina: Financial information about this organization and a copy of its license are available from the State Solicitation Licensing Branch at 888-830-4989 or 919-807-2214. The license is not an endorsement by the State.

Pennsylvania: The official registration and financial information of _____ may be obtained from the Pennsylvania Department of State by calling 800-732-0999. Registration does not imply endorsement.

Virginia: Financial statements are available from the Department of Agriculture and Consumer Services, 102 Governor St., Richmond, VA 23219.

Washington: _____ is registered with Washington State’s Charities Program as required by law and additional information is available by calling 800-332-4483 or visiting www.sos.wa.gov/charities, or on file at Charities Division, Office of the Secretary of State, State of Washington, Olympia, WA 98504.

West Virginia: Residents may obtain a summary of the registration and financial documents from: Secretary of State, State Capitol, Charleston, WV 25305.

U.S. RESIDENTS: 100% OF YOUR CONTRIBUTIONS MAY BE ELIGIBLE FOR A TAX DEDUCTION IN ACCORDANCE WITH APPLICABLE LAW. REGISTRATION IN A STATE DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION OF _____ BY THE STATE.

Wisconsin: A financial statement of the charitable organization disclosing assets, liabilities, fund balances, revenue, and expenses for the preceding fiscal year will be provided to any person upon request.

U.S. RESIDENTS: 100% OF YOUR CONTRIBUTIONS MAY BE ELIGIBLE FOR A TAX DEDUCTION IN ACCORDANCE WITH APPLICABLE LAW.

REGISTRATION IN A STATE DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION OF _____ BY THE STATE.

NOTE: New York must be 10pt bold font, and North Carolina must be underlined or 9pt bold font. Also, for Florida, if the solicitation occurs on a website, the statement must be conspicuously displayed on any webpage that identifies a mailing address where contributions are to be sent, identifies a telephone number to call to process contributions, or provides for online processing of contributions.

If your nonprofit hires outside professionals and companies to help with fundraising, you need to know about your state's rules governing professional fundraisers. This includes, for example, hiring a telemarketing firm to call prospective donors, paying a fundraising firm to conduct a door-to-door campaign, or using a direct marketing firm to help plan a direct mail campaign.

This book does not cover the registration or other legal requirements for professional solicitors and consultants. For more information on your state's requirements, contact your state's charity regulator. A list of state charity offices can be found at the [National Association of State Charity Officials website](#).

The Federal Trade Commission has prepared a useful guide for nonprofits that hire fundraising professionals called "[Raising Funds? What You Should Know About Hiring a Professional](#)."



CAUTION

All required filings under state solicitation acts are public records.

These include not only the application for registration, but annual reports and contracts as well. In most states, the public can view or obtain copies of all of these records through a state website. These documents and the IRS Form 990 are heavily relied on by potential donors and others seeking information about a nonprofit. Make sure you carefully and accurately complete these forms and filings and do everything you can to make sure your organization's good works and responsible spending are reflected in these public records.

The Fundraising Registration Process

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Who Needs to Register?

Thirty-nine states and the District of Columbia require nonprofits that are not exempt to register with a state agency before soliciting contributions from state residents. Basically, the rule is that any nonprofit that makes, or intends to make, a charitable solicitation within a state that requires registration must register with that state. “Charitable solicitation” is defined broadly to include any request for a contribution by a nonprofit or someone working on its behalf in which:

- an appeal is made for a charitable purpose
- the name of a charitable organization is used, or
- a statement is made that implies that all or part of the contribution will be applied to a charitable purpose or donated to a charitable organization.

The registration requirement is triggered by asking for donations—it is not necessary that your nonprofit actually receive a donation. That means you must register in any state before you actually solicit there (except for California where you have 30 days from the time you receive your first contribution to register). The only exception to this general rule is for nonprofits that fall within an exemption from registration.

In most cases, it will be pretty obvious when your nonprofit is making a charitable solicitation—you’ll be asking for money and a charity or charitable purpose will somehow be involved. For example, a nonprofit would have to register if it had a booth at a shopping center manned by volunteers asking for donations to help Haitian refugees. But registration would not be required if the volunteers were merely offering to register people to vote and not asking for contributions.

Charitable solicitations don’t always have to involve asking for a donation. Offering to sell a product or service that includes a representation that all or part of the money received will be devoted to a charitable organization or charitable purpose is considered a charitable solicitation and triggers the registration requirement. This includes cases where nonprofits sell merchandise or services themselves—for example, operating a nonprofit thrift shop. It also includes “commercial coventuring” or “cause marketing” where a nonprofit

teams up with a for-profit business to market an image, product, or service with the promise that part of the proceeds will go to the nonprofit.



CAUTION

Do you have a “Donate Now” button on your website? Using the Internet and email to solicit contributions from a state’s residents can trigger registration requirements—it depends on the circumstances and the state’s rules. See Chapter 4 for more information on Internet Fundraising.

Who Is Exempt From Registration?

All states exempt certain types of nonprofits from their registration requirements. In some cases, this is because they are already heavily regulated by other state agencies—nonprofit hospitals and educational institutions for example. In the case of religious institutions, states don’t want to interfere with the free exercise of religion. In the case of very small nonprofits, it’s because they are relatively harmless and it’s not worth the trouble.

If your nonprofit is fortunate enough to fall into one of the exempt categories, your registration burden will be greatly lessened or even eliminated. Unfortunately, determining whether your nonprofit is exempt can be difficult. The list of exempt nonprofits varies from state to state. Thus, a nonprofit that receives contributions under \$25,000 may be exempt in some states but not others. And the exempt categories are often defined differently in one state but not another. This means that you will have to look at the laws of each state to see if an exemption applies to your nonprofit.

In some states, exemptions are not automatic—a nonprofit must have its exemption confirmed by the state charity office. This involves filing an application and providing proof that your nonprofit qualifies for the exemption. This requirement is not always strictly enforced, but it is still the law. Some states also require nonprofits that are exempt to pay a fee. Be aware that even if your organization is exempt from registering with a state, the other portions of the state’s charitable solicitation laws usually still apply. Thus, for example, it’s still illegal to engage in fraud or misrepresentations when soliciting donations.

Legal Definition of Charitable Solicitation

Most states have patterned their charitable solicitation laws on a model law developed by the National Association of Attorneys General in 1986. This model law defines solicitation as follows:

“Solicit” and “solicitation” mean the request directly or indirectly for money, credit, property, financial assistance, or other thing of any kind or value on the plea or representation that such money, credit, property, financial assistance, or other thing of any kind or value, or any portion thereof, will be used for a charitable purpose or benefit a charitable organization. Without limiting the scope of the foregoing, these words shall include the following methods of requesting or securing such money, credit, property, financial assistance, or other thing of value:

- (1) Any oral or written request;
- (2) The making of any announcement to the press, over the radio or television, or by telephone or telegraph concerning an appeal or campaign by or for any charitable organization or purpose;
- (3) The distribution, circulation, posting, or publishing of any handbill, written advertisement, or other publication which directly or by implication seeks to obtain public support;
- (4) The sale of, offer, or attempt to sell, any advertisement, advertising space, book, card, tag, coupon, device, magazine, membership, merchandise, subscription, flower, ticket, candy, cookies, or other tangible item in connection with which any appeal is made for any charitable organization or purpose, or where the name of any charitable organization is used or referred to in any such appeal as an inducement or reason for making any such sale, or when or where in connection with any such sale, any statement is made that the whole or any part of the proceeds from any such sale will be used for any charitable purpose or benefit any charitable organization.

A solicitation shall be deemed to have taken place whether or not the person making the same receives any contribution.

**TIP**

Ask for help. If you're not sure whether your nonprofit qualifies for an exemption in a particular state, you may ask the state charity agency to confirm that your organization is exempt. Even if you are sure you're exempt, you may wish to have some form of official recognition of your exemption from the state. Most states will provide this. It may involve filing an optional exemption application along with proof showing why your nonprofit is exempt. For example, in New York, nonprofits may file Schedule E, *Request for Registration Exemption*, with the state Charities Bureau whose staff will determine whether New York Law requires registration and, if not, send a letter saying so. In other states, you'll need to submit a letter explaining why you think your nonprofit is exempt and proof that you qualify for the exemption. For example, if your nonprofit is a religious corporation, you should submit a copy of your articles of incorporation. If you're exempt because you are a small nonprofit, provide a copy of recent financial statements.

Exempt Nonprofits May Still Want to Register

Even if your nonprofit is exempt from registering in a state, it may register anyway. Many otherwise exempt nonprofits go ahead and register because they feel it helps reassure donors that they are a reputable charity with nothing to hide. Also, being listed in a state's registered charity database may prove useful.

Common exemptions from registration include:

Small nonprofits. Many states exempt nonprofits that have annual gross revenues of less than a specified amount. The amount varies from as high as \$50,000 to as low as \$5,000, although the most common threshold amount is \$25,000. In most states, your nonprofit cannot qualify for this small nonprofit exemption if you use professional fundraisers. That is, all your fundraising must be done by unpaid volunteers. However, the rules vary on this as well. In some states, you can use salaried staff to do some fundraising whereas this would disqualify you from the exemption in

other states. In addition, in some states, only nonprofits that are totally unpaid volunteer organizations can qualify for the exemption.

It is important to take note of how the annual ceiling is calculated by the state in question. In most states, it works like this:

- the ceiling applies to the total annual contributions your nonprofit receives from residents of all states, not just the state in question
- you need not count government grants or contracts toward the ceiling, and
- bona fide membership dues, fees, and similar payments don't count because they aren't charitable contributions.

However, not all states follow this pattern. Again, you'll have to check each state's particular rules.

If your contributions go over the state's annual limit during the year, you'll need to register with the state—usually within 30 days.

A few states also exempt nonprofits that receive contributions from less than a specified number of state residents. For example, Michigan exempts nonprofits that receive contributions from ten or fewer people during the year.

Keep in mind that a number of states have no exemption for small nonprofits.

Thus, for example, no matter how small your nonprofit is, it will have to register to solicit donations in those states, unless it is exempt on some other basis.

Religious organizations. All states exempt tax-exempt religious organizations from their registration requirements. In some states, the charitable solicitations laws don't apply at all to religious organizations.

However, what constitutes a “religious organization” for these purposes varies from state to state. In some states, only churches, synagogues, mosques, and other houses of worship qualify for the religious exemption. In other states, the religious exemption is much more broadly construed to apply to other types of religious organizations as well—for example, charities operated by religious groups. Also, in some states, the exemption is not applicable if the religious organization is required to file a Form 990 with the IRS.

National organizations with chapters or affiliates. If a nonprofit is a national or regional 501(c)(3) organization with unincorporated chapters or affiliates in multiple states, the individual chapters may not need to register if they are covered by the national organization's group registration with the IRS. The parent organization must file a consolidated Form 990 for its subordinate organizations. In some states, however, group registration is available only when the parent nonprofit has its principal office in the state. Of course, the parent organization must register in all states where there are chapters and where money is raised.

Hospitals. Some states exempt nonprofit hospitals and other types of health organizations from registration. However, the list of health-related organizations that are exempt varies from state to state.

Educational institutions. Most (but not all) states exempt educational institutions. The definition of "educational institution" differs from state to state, but most states exempt any type of accredited educational institution. Additionally, many states exempt foundations and support groups established by exempt educational foundations. In some states, this exemption is limited to cases where the institution only solicits funds from its students and alumni, faculty, trustees, and their families.

Membership nonprofits. Some states exempt nonprofits that solicit funds only from their members. These may include fraternal, patriotic, social, or alumni organizations.

Political groups. Some states exempt political parties, candidates for federal or state office, and political action committees that are required to file financial information with federal or state elections commissions.

Appeals for a specific person. Some states exempt charitable appeals made on behalf of a specific person, provided that the fundraising is conducted by unpaid volunteers. Most states require that all the money collected be handed over to the person, but a few permit some deductions for expenses.

EXAMPLE: When a police officer in Boulder, Colorado, is killed in the line of duty, several residents of the town establish a fund in his name to collect money for his wife and children. They solicit donations door-to-door and during television interviews. These individuals are exempted from having to register under Colorado's charitable solicitations law.

Other exemptions. Depending on the state, various other types of organizations may be exempt—for example, nonprofit libraries, museums, historical societies, veterans groups, labor unions, trade associations, nonprofit credit-counseling agencies, volunteer firefighters, ambulance associations, rescue squad associations, and senior citizen centers. Some states even exempt certain named organizations such as the Red Cross, Boy Scouts, Girl Scouts, YMCA, and Junior League.

Why Register?

If your nonprofit solicits charitable contributions in a state that requires registration, and is not exempt there, it is supposed to register. If you don't, you risk unwanted attention and scrutiny from the IRS and states, and potential problems with donors.

It's the Law

If you don't register (or timely renew your registration) in a state where you are required to, you are breaking that state's law and you could be subject to fines and other penalties. These fines can be substantial, often in the thousands of dollars. In addition, the state may order your nonprofit to cease soliciting donations within the state until you have registered there.

There are a number of different ways that a state can find out that a nonprofit is not registered. A vast amount of information is readily available to state regulators through the Form 990 and 990-EZ that nonprofits are required to file, including information about what states they should be registered in. An inquiry about a nonprofit from a member of the public or someone seeking to file a complaint could also tip off state regulators about a nonprofit that isn't properly registered. And, a state could always decide to proactively determine which in-state or out-of-state nonprofits are soliciting within its borders without having properly registered.

Funders, Donors, and Auditors May Ask

Foundations, government agencies, and other sophisticated funders know about state registration requirements. Any of them may ask you whether you have properly registered in the states where you are raising funds and may even want proof of it. Not complying with state registration laws may make your nonprofit look like an amateurish operation that doesn't deserve funding.

It also won't look good for less sophisticated donors if it gets out publicly that your organization has broken the law by failing to comply with state registration laws. Some states are posting the names of nonprofits that fail to register on the Internet.

Most donors are looking for organizations that they can trust—after all, they are turning over their money to you. Being a law-abiding citizen seems like a minimum threshold that most people would expect from a nonprofit that is asking them for their money and support.

Finally, financial auditors also are becoming increasingly aware of state registration requirements. They may require that your nonprofit register or mention that it has not done so in their audit reports.

Professional Fundraisers May Require It

Professional fundraisers may refuse to work with your nonprofit unless it is properly registered in every state where you solicit donations. In most states it is illegal for a professional fundraiser to work on behalf of an unregistered charity, unless it is exempt from registration. (The opposite is also true—it is illegal for charities to hire unregistered professional fundraisers.)



CAUTION

Your board members can be held personally liable. Unlike many other debts and liabilities of a nonprofit, if your organization is fined for failure to register with a state, your board of directors can be held personally liable for those fines. Many state solicitation laws provide that a nonprofit cannot reimburse its directors, officers, or employees for such fines. Don't put yourself in

the position of having your board members personally responsible for fines that you can avoid by registering.

It's a Fundraising Tool

If failing to register looks bad, complying with your registration responsibilities looks good. Your nonprofit may never state or imply that registering with a state means that that state endorses your organization. However, many nonprofits list on their websites all the states in which they have registered. This helps show potential donors that your nonprofit is a responsible organization that operates in multiple states.

Charitable Contributions May Be Jeopardized

Legally speaking, your nonprofit does not have the right to solicit contributions in any of the states that require registration until it has, in fact, registered. Any contribution you solicited and received while you were not registered is in legal jeopardy. If a court determines that your nonprofit failed to register, it can order that it make restitution—that is, give back any of the contributions it received during that time. If a donor—or, perhaps the heir of a donor who made a large gift by will—discovers that you failed to register, that person could bring a court action to get back or set aside the gift. This has actually happened.

When Should You Register?

A nonprofit is legally required to register with a state *before* it solicits contributions there. Remember, the registration requirement is triggered by asking for donations; it is not necessary that your nonprofit actually receives a donation. (The only exception is California where you have 30 days from your first solicitation to register.) Ideally, you should start the registration process at least two or three months before your nonprofit starts to solicit donations in a state. You want to be sure to finish all your state registrations before your nonprofit has to file its Form 990 or

990-EZ with the IRS. These forms must be filed within 4½ months after the close of your nonprofit's fiscal year. If your nonprofit uses the calendar year, that means your fiscal year ends on December 31st and your 990 forms are due by May 15th of the following year.

If You're Out of Compliance

What if your nonprofit has already solicited donations in one or more states where it should have registered but failed to do so? You should go ahead and register where you need to. Depending on the state, your nonprofit may have to pay a fine. The size of the fine usually depends on how long you've been soliciting in the state and how much you've collected from state residents. In New York, for example, the fine is up to six years of registration fees that should have been paid in prior years. So the sooner you register the better.

However, many states want to encourage nonprofits that are not in compliance to register. Thus, if your nonprofit acts in good faith and quickly registers after discovering registration is required, the state charity office may decide not to fine you or only impose a minimum fine. Some states even establish periodic amnesties in which all nonprofits are allowed to register late without having to pay a fine. In all cases, don't wait to register until your nonprofit gets caught by a state charity agency. You'll always be better off if you register voluntarily before you get caught, even if you should have registered years earlier.

Newly Formed Nonprofits

If you're in the process of forming your nonprofit, don't wait until you receive your IRS determination letter to register. This can take some time to arrive. Instead, you should register in all states where you intend to solicit contributions and are not exempt right after you file your IRS Form 1023, Form 1023-EZ, or Form 1024. Most states will require you to submit a copy of the filed form with your application. Then, when you get your IRS determination letter recognizing your tax-exempt status, send a copy to the state charity registration agency.

Where Must You Register?

Small nonprofits that only fundraise locally may only be required to register in one state (typically their home state). Larger nonprofits that fundraise on a national basis may have to register in many states—often in every state that requires registration.

State of Domicile

Unless your nonprofit is exempt or located in one of the few states that doesn't require registration, you'll always need to register in your home state (also called the state of domicile). This is the state where your principal office is located. This should be the very first state you register in, and you should do so as soon as you can. As stated above, if your nonprofit is new, you need not wait until you receive your determination letter from the IRS—do it when you file your IRS Form 1023, Form 1023-EZ, or Form 1024.

Any State Where You Fundraise

Your nonprofit will also have to register in any state with charitable solicitations laws if it solicits contributions there or intends to do so. This is true whether or not your nonprofit has a physical presence in the state, such as an office or volunteers working there. It doesn't matter whether your nonprofit solicits the donations itself, or you have volunteers, professional fundraisers, or others do so on your behalf—provided they do it with your knowledge and permission. Either way, your nonprofit will have to register before any solicitations are made.

Charitable solicitations don't need to be made in person—they can be made in writing or through other media forms that don't involve physical presence or contact. Examples of the type of contacts that would trigger a registration requirement include:

- direct postal mail to addresses within the state—for example, sending state residents fundraising letters, brochures, or newsletters soliciting donations

- telephoning people located in the state
- purchasing advertising in any newspaper or other publication that circulates in the state, or on any TV station or radio station that airs in the state
- advertising in national media, whether on radio, television, magazines, or other means that reaches state residents
- holding or publicizing fundraising events that occur in the state, such as dinners, dances, parties, raffles, auctions, concerts, walk-a-thons, or golf tournaments
- door-to-door solicitations or other person-to-person contacts in the state, or
- placing donation boxes in the state.

Using the Internet and email to solicit contributions from a state's residents may also require registration in that state, but not always.

Is Applying for a Grant a Charitable Solicitation?

In almost all states, applying for a grant from a corporation, foundation, or other nongovernmental source, is a charitable solicitation. Your nonprofit should be registered before applying for such a grant. Applying for the grant triggers the registration requirement. You don't have to actually obtain the grant.

The laws differ in many states when it comes to applying for grants from the government—whether a federal, state, or local agency. In some states, requesting a government grant or contract is not considered to be a charitable solicitation. Among the places that do not exclude applications for government grants is the District of Columbia. Thus, a nonprofit that applies for a federal grant in Washington, DC, would have to register there to be in full compliance with the District's charitable solicitation law, unless the nonprofit is otherwise exempt.

In some states, requesting a grant from a tax-exempt nonprofit, including a family or community foundation, is not considered to be a charitable solicitation.

How Do You Register?

There is no single national registration application that works in every state. Instead, your nonprofit must individually register with each state where it is required to do so, following that state's particular requirements. These requirements differ from state to state—sometimes dramatically—so the more states you fundraise in, the more work you will have. Even the name for registration varies depending on what state you're in—in some states, it's called a registration statement; in others, it's called a license, solicitation permit, or certificate.

Registration usually consists of two parts: an initial registration application and an annual renewal or financial reporting requirement.

The Initial Registration

All states with solicitation laws require nonprofits that want to fundraise in their state to file an application with a state agency. Usually, you will need to file the application with the state attorney general's office or the secretary of state's office. This initial registration application asks for organizational and financial information about your nonprofit. The application must be signed under penalty of perjury by a principal officer of the nonprofit, such as the president or chief financial officer. Many states require two signatures. The registration is a public record, and in most states is made freely available to the public from a state-run website.

In most states, you will have a choice as to whether to use the multistate application form or the state's own application form.

The multistate form (URS). The National Association of State Charity Officials (“NASCO”) created a multistate registration form, called the Unified Registration Statement (“URS”). Although a lot of states accept the URS, many of those states require that you also file supplemental state forms with your URS.

The individual state forms. Almost all states with registration requirements have their own application form that is different from the URS. Your nonprofit can always choose to use a state's individual registration form instead of filing the URS. While it may seem like it would be

easier to use a single multistate form if you are registering in multiple states, the state forms are often shorter and simpler than the URS. So even if you are registering in more than one state, it may be easier to use the individual state forms.

Contents of application. The information required on the application varies depending on whether you use the URS or a state form, and whether a state that accepts the URS requires supplemental information. Typically, you'll have to provide the following information:

- contact information for the nonprofit
- the organization's legal status—corporation, trust, or unincorporated entity
- names and addresses of the nonprofit's officers and directors
- whether the nonprofit is tax exempt and the purpose for which it was formed
- the purpose or purposes for which the contributions to be solicited will be used
- how donations will be solicited—for example, whether a professional fundraiser will be used
- figures on fundraising costs
- a financial report for the prior fiscal year, if any
- whether the nonprofit has registered in other states and if so, which ones
- the names of the individuals who will be responsible for taking custody of the contributions and distributing them, and
- disclosure of any injunction, judgment, or administrative orders against the nonprofit because of its fundraising practices.

In addition, almost all states require nonprofits to submit copies of their articles of incorporation, bylaws, IRS determination letter, and most recently filed Form 990 or 990-EZ. Many require copies of fundraising contracts as well.

Application fee. Most states charge a registration fee, which varies from state to state. Some states charge on a sliding scale, based on the size of the nonprofit. The fees range from as little as \$10 to as high as \$425 or more.

Renewal Registration

The initial registration is only the beginning of the state compliance process. In all but a handful of states, your registration will expire after a specified time. The expiration date varies from state to state. Typically, it is either one year after the registration is issued, at the close of the calendar or fiscal year, or a designated number of months thereafter. So you will need to periodically renew your registration within a certain time period before the existing registration expires.

Most states charge a fee for the renewal, which is often the same as the initial registration fee. If your renewal is filed late, you may be charged a late fee. The penalties can be harsh. In California, for example, failure to file a timely renewal can result in loss of your nonprofit's state tax-exempt status and an \$800 or more tax penalty, plus interest and late fees. Moreover, the nonprofit's directors, trustees, officers, and return preparers are personally liable for these fees and penalties. This means you cannot use charitable assets to pay them, they must be paid out of pocket.

How to renew. To renew, you'll need to complete a renewal application. Quite a few states accept the URS for renewals or annual reporting requirements. You'll also need to include copies of any changes to the documents you filed with your initial registration, such as amendments to your articles of incorporation or new contracts with fundraisers.

Filing deadlines. The filing deadline for renewals varies from state to state. Thus, if your nonprofit is registered in multiple states, you'll have to keep track of several different deadlines. Some states time their due dates for the renewal financial report to coincide with the deadline for filing Form 990 or 990-EZ with the IRS—4½ months after the end of your nonprofit's fiscal year. If your nonprofit uses the calendar year, this means it is due by May 15th. Almost all states will allow your nonprofit to obtain an extension of time to file the renewal. The procedure to do so differs from state to state. In several states, you must first file IRS Form 8868, *Application for Extension of Time to File an Exempt Organization Return*, to obtain an extension. In others, you'll have to fill out an extension request form; in some states, you can do it online.

List of Donors on IRS Schedule B

When your nonprofit files IRS Form 990 or 990-EZ with the IRS it must include Schedule B, Schedule of Contributors, if it received contributions totaling \$5,000 or more (in money or property) from any one contributor. The names, addresses, and total contributions of such \$5,000+ contributors must be listed in the form. The IRS keeps the information on Schedule B (and all other tax forms) confidential—it is not available to the public or other government agencies. Your nonprofit can (and should) delete (redact) these names and addresses from any copies of Schedule B you post on the Internet or make available for public inspection and copying.

Formerly, some states required that Form 990 (or 990-EZ) and Schedule B be filed as part of the annual financial reporting process required of nonprofits that have registered with the state because they raise funds there. This is no longer required in any state.

Annual Financial Reporting

All states also require registered nonprofits to submit an annual financial report. However, in a few states very small nonprofits are exempted from this requirement.

Technically, under most state solicitation laws, annual financial reporting is separate from initial registration and renewal registration. However, in most states, the renewal and annual financial report are combined—that is, both are filed together at the same time—and the same deadline applies to each.

Contents of report. In most states, you can satisfy the annual financial reporting requirement by simply providing a copy of your organization's completed and filed IRS Form 990 or 990-EZ for the prior year. You submit it along with your renewal application. However, a few states won't accept the 990 Form and require that you restate the financial information on their state forms. In Colorado, for example, you must complete an online state form.

Audited financial statements. In most states, larger nonprofits (in terms of annual income) must prepare and submit annual financial statements audited by an independent certified public accountant (CPA). This requirement varies from state to state.

Filing deadlines. In almost all states, the deadline for filing the annual financial report is the same as the deadline for filing the renewal registration.

Formulating a Registration Plan

Registration is time consuming and expensive and requires some careful planning. Obviously, because registration can be burdensome and expensive, you'll want to register in as few states as legally required. There are a number of strategies you can use to reduce the number of states where your nonprofit must register.

Are You Exempt?

Your nonprofit could be exempt from registration in all or most states where it would otherwise be required to register. For example, if your nonprofit's annual revenue is less than \$25,000, it will be exempt in a lot of states. Churches and other religious organizations are exempt in all states. Educational institutions are exempt in most (but not all) states.

Register in Your Home State

Your nonprofit should always register in your home state, unless you are exempt or the state does not require registration. If your nonprofit is locally based, this might be the only state in which you have to register.

Register Where You Solicit

You must register in any state with registration requirements where you solicit funds from residents of that state and are not exempt from registration. This includes any state where your nonprofit hires professional fundraisers. Some states do not have charitable solicitation laws and do not require nonprofits that engage in fundraising activities in their state to register there. For any state with charitable solicitation laws, though, you will need to determine whether your activity triggers registration requirements in that state. In most states, this will mean that your nonprofit is engaged in some type of charitable solicitation with residents of that state, whether it's through email or phone calls or a fundraising mailer. In some states, however, simply having a “donate now” button on your website, with no other solicitation activity in that state, can mean you are required to register there.

If you don't want to register in a state where you would otherwise be required to register then you must not solicit contributions from residents of that state.

This means you must not ask for donations from those state residents in writing, in person, or through the media (including the Internet). Moreover, you must not hire fundraisers to solicit on your behalf in the state. This can require a good deal of care and discipline. For example, if your nonprofit has a newsletter distributed by postal mail or email that contains an appeal for contributions, you have to make sure you don't send it to residents of states in which you do not want to register.

If, like most nonprofits, your nonprofit has an interactive website—that is, a website that contains a “donate now” button or other means of accepting online donations—you should place a disclaimer on it making it clear that you do not accept donations from residents of the state or states in which you do not want to register.

Here’s an example of a disclaimer used by one charity on its website:

The following states have been identified as “no donations” states:

| | | |
|----------|----------------|----------------|
| DC | Maine | North Dakota |
| Florida | Michigan | Pennsylvania |
| Georgia | Mississippi | Rhode Island |
| Illinois | New York | South Carolina |
| Kentucky | North Carolina | Tennessee |

Donations from “no donations” states will be refused.

If your nonprofit accepts online donations, you should consider using donation software that permits you to block donations from residents of the states you select. This software can even eliminate selected states from the pull-down menus donors must use to make their contributions. Such software is available from [Blackbaud](#), [Click and Pledge](#), [Donor Perfect](#), and other vendors. You can find reviews of many donor management software packages at [techsoup.org](#).

Instead of accepting online donations through your own website, you could do so through a website operated by a donor-advised fund such as [Network for Good](#), or [justgive.org](#). Donations received through these sites may not give rise to a duty to register for your nonprofit.

“Donate Now” Buttons and Internet Fundraising

Most states follow the rule that a nonprofit with a “donate now” button on its website (or other means of accepting online donations) does not need to register in that state, unless the nonprofit also directly solicits donations from people who live there. This means, for example, that in addition to having a “donate now” button on its website, the nonprofit also solicits donations from residents of that state by email or postal mail or some other means. However, not all states follow these rules (known as the Charleston Principles). In some states, simply having a “donate now” button on your nonprofit’s website triggers registration

requirements in that state. As a result, nonprofits with “donate now” buttons should either consider registering in those states or, alternatively, they could include a disclaimer on their website explicitly stating that they don’t accept donations from residents of those states.

The states where a “donate now” button, in and of itself, could trigger registration requirements include Alabama, the District of Columbia, Florida, Georgia, Illinois, Kansas, Louisiana, Maine, Nevada, New York, North Dakota, Ohio, Oklahoma, Rhode Island, and Utah. Some states (like Florida) have been more aggressive about enforcing the registration rules related to “donate now” buttons. To avoid problems, you could register in all of the larger states that follow this rule or those where you think you might get donations from residents. Then you could refuse to accept donations from residents of the smaller states or those where you think you won’t have enough of a donor base to make it worthwhile to register there. Of course, it’s up to you to make a judgment call based on the location and nature of your nonprofit and its donor base. See “Register Where You Solicit,” above, for strategies on how to block online donations from residents of certain states. For more on Internet fundraising, see Chapter 4.

Keep Track of Renewal and Financial Reporting Dates

Your registration is only good if it’s current. All states require that registered nonprofits file annual financial statements, and most require that registrations be renewed, usually annually. Failure to timely renew and/or file the financial report will usually result in your registration no longer being considered legally valid by the state. If your nonprofit continues to fundraise despite its lapsed registration, it could be fined by the state or the state could even order it to stop fundraising until it renews its registration.

Unfortunately, the time to renew a state fundraising registration and/or file the financial report varies from state to state. Be sure to calendar all the dates when renewal registrations must be filed in the states where your nonprofit has registered. Most of these deadlines can be extended by asking for permission from the state agency involved.

Minimizing Your Registration Requirements

Unless you receive at least \$250 in donations each year from a state's residents, it makes no sense to register there because the cost of registration will exceed the value of the donations your nonprofit receives from the state. Nevertheless, if you're not careful, your nonprofit will be legally required to do so anyway, and become subject to fines and penalties if you don't. Indeed, you may be legally required to register in states where you don't receive contributions from any residents at all. Remember, it's asking for contributions, not receiving them, that triggers the registration requirement.

Where Is It Worthwhile to Register?

If your nonprofit has been in operation for a while, carefully examine your fundraising history to examine which states the bulk of your contributions come from. If, like most nonprofits, your nonprofit is a local or regional organization that only receives donations from residents of one or a small handful of states, it may only make sense to register in those few states. On the other hand, you may want to register in many states if your nonprofit actively fundraises nationally by sending email or other fundraising materials to residents of all or many states.

Almost half the population of the United States resides in just ten states that require registration: California, New York, Florida, Illinois, Pennsylvania, Ohio, Michigan, Georgia, North Carolina, and New Jersey. You might conclude that it's only worthwhile to register in these larger states. Your choice about which states to register in does not have to be permanent. You always have the option of deregistering—that is, withdrawing your registration with the state charity agency. You may wish to do this if the renewal fees and other costs of renewing your registration exceed the annual donations you receive from a state. Most states will require you to complete a final annual financial report for the last year you solicited contributions in the state before permitting your nonprofit to withdraw its registration. Of course, after you do this, you may no longer solicit any contributions from residents of the state.

The IRS and State Registration

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It wasn't long ago that the Internal Revenue Service (the "IRS") essentially had no involvement whatsoever with fundraising registration by nonprofits. Solicitation laws are state laws, enforced by state agencies, and there was no crossover or hook for the IRS to get involved in these state matters. Things changed when the IRS revised the annual information report that nonprofits are required to file each year. In that report—the Form 990 or Form 990-EZ—the IRS included items that now require nonprofits to answer questions about their fundraising activities and registrations. It is still up to the states to enforce their charitable solicitation laws but the IRS has become indirectly involved by asking questions about these matters on the IRS annual report. Now your nonprofit could suffer unpleasant consequences either by not registering properly with a state or by failing to provide accurate information about its registrations with the IRS.

The IRS Annual Information Return

The disclosures you are required to make regarding state registration differ depending on which IRS annual information return you file. Larger nonprofits file Form 990, which is a long, complicated form that asks for extensive information about a nonprofit's finances, governance, and other issues. Smaller organizations have the option of using the shorter and simpler Form 990-EZ instead.

Very small nonprofits—those with annual receipts of less than \$50,000—are not required to file Form 990 or 990-EZ. These (smallest) nonprofits have the option of filing a brief electronic postcard called the Form 990-N which does not ask for any information on state registration. The requirements for filing the annual reports are shown below.

When to File Form 990

No matter which Form 990 your nonprofit uses, the deadline for filing is May 15 if you use the calendar year as your tax year. If your nonprofit uses a year other than the calendar year as its tax year (also called a fiscal year), the deadline is four and one-half months after the end of your tax year. For example, if a nonprofit's tax year ends on June 30, its Form 990 would be due on November 15 of that year.

All nonprofits are allowed one automatic six-month extension of time to file Form 990, 990-EZ, 990-T, or 990-PF. Thus, you have as much as ten and one-half months after the end of your tax year to file any of these forms. To obtain the extension, you must file *IRS Form 8868, Application for Extension of Time to File an Exempt Organization Return*. The form can be filed online or postal mailed to the IRS. You must file Form 8868 by the due date of the Form 990 for which you're requesting an extension. Note that filing for an extension does not extend the time to pay any tax your nonprofit owes the IRS.

There is no extension available for filing Form 990-N.

| Form 990 Filing Requirements | |
|--|-----------------------------|
| Nonprofit Size | Form to File |
| Gross receipts "normally" \$50,000 or less | 990-N (electronic postcard) |
| Gross receipts \$50,001 to \$199,999 Total assets less than \$500,000 | 990-EZ or 990 |
| Gross receipts \$200,000 or more Total assets \$500,000 or more | 990 |

Exemptions From IRS Filing Requirement

Most nonprofits that have been recognized as tax-exempt by the IRS must file an annual information return with the IRS. However, certain organizations are exempt from this annual filing requirement, including the following:

Religious organizations. The largest group of nonprofits that is exempt from any IRS informational filing requirement is churches and religious organizations. This exemption covers:

- any church (including synagogues, mosques, and temples); an interchurch organization of local units of a church; a convention or association of churches; or an integrated auxiliary of a church (such as a men's or women's organization, religious school, mission society, or youth group)

- schools below college level affiliated with a church or operated by a religious order
- any exclusively religious activity of any religious order, or
- religious missions in foreign countries.

Subsidiaries of other nonprofits. A nonprofit that is a subsidiary of another larger nonprofit is exempt from the IRS information filing requirement if the parent nonprofit files a consolidated return for its subordinate organizations, including the particular subsidiary nonprofit. For example, individual Boy Scout troops usually do not file their own information returns—they are covered by the Boy Scout parent organization’s filing on behalf of all its subsidiary organizations.

A parent organization may file on a subsidiary’s behalf only if the subsidiary nonprofit is covered by the parent’s group exemption letter from the IRS. In addition, each subsidiary nonprofit covered by the exempt group must give the parent written authority each year for inclusion in the group return.

Parent nonprofits do not have to file a consolidated return for their subsidiaries—they can require them to file their own returns. Whether they do so or not, a parent nonprofit must file its own separate return. If you’re not sure whether or not your parent organization will include you in a group return, contact the main office of the parent group and ask.

Nonprofits not registered with the IRS. Any nonprofit that hasn’t applied to the IRS for recognition of its exemption from federal income taxes is exempt. Nonprofit organizations that receive less than \$5,000 in income each year don’t have to file Form 1023 to obtain tax-exempt status and they don’t have to file an information return.

Federal corporations and state institutions. This exemption applies to tax-exempt federal corporations such as federal credit unions, and to state and local agencies or other entities such as state colleges or universities or state hospitals.

Foreign nonprofits. Foreign nonprofits, including those located in United States possessions, need not file an information return if their annual gross receipts from sources within the U.S. are normally less than \$50,000.

Private foundations. These entities file IRS Form 990-PF each year, instead of one of the 990 forms discussed in this chapter.

**TIP**

Look at your IRS determination letter. If your nonprofit has received a determination letter from the IRS recognizing its tax-exempt status, the letter should state whether your nonprofit is exempt from filing an information return.

Form 990—Registration Questions

Form 990 has two questions related to state registration. This may not sound like much, but the implications are enormous. One of the questions is on the main part of the form that everyone must answer. The other question is on one of the schedules so only organizations required to complete that schedule must answer the second question.

Part VI, Line 17: Where Are You Required to File Form 990?

The first question about state registration is contained in the main part of the Form 990 which all nonprofits are required to complete. Part VI of the form contains a series of questions about governance, management, and disclosure policies related to your nonprofit. Line 17 of Part VI asks you to: “List the states with which a copy of this Form 990 is required to be filed.”

Notice that this item doesn’t ask *where* you have filed a 990—it asks *where you are required* to file a Form 990. In effect, this is asking you to list the states where you are supposed to file the form. This means you are supposed to name all the states where you would be required to file a Form 990 because of your activities in those states—regardless of whether or not you have actually registered there.

All but a handful of the 39 states that have fundraising registration require that nonprofits file Form 990 as part of the initial registration and annual reporting process.

If your nonprofit does not solicit contributions nationwide, you only need to list those states in which you do solicit. Of course, these should include all the states where your nonprofit has already registered. If you are soliciting contributions in states where you have failed to register or where

your registration has lapsed, you should list those states too—this item asks for the states where you are required to register. However, you should immediately file registration applications in all those states. You must list each state by name; you cannot say “all states” for your response.

Schedule G: Where Are You Registered to Fundraise?

For some nonprofits, the Form 990’s interest in state registration doesn’t end with the Line 17 question. Certain nonprofits must also complete Schedule G to Form 990, *Supplemental Information Regarding Fundraising or Gaming Activities*. This schedule requires you to provide detailed information about your nonprofit’s fundraising expenses. However, not all nonprofits must file this schedule and there’s a good chance that your nonprofit will be one of those lucky ones.

Who must file Schedule G? Only nonprofits that report payments of more than \$15,000 for expenses for “professional fundraising services” must complete Part I of Schedule G, the portion asking about state registration. You report how much you pay for professional fundraising services in your Form 990, Part IX, *Statement of Functional Expenses*, line 11(e).

“Professional fundraising services” includes more than hiring a professional fundraiser to run a fundraising campaign. The IRS says that it includes any service “requiring the exercise of professional judgment or discretion consisting of planning, management, preparation of materials (such as direct mail solicitation packages), provision of advice and consulting regarding solicitation of contributions, and direct solicitation of contributions.” This includes just about any outside person your nonprofit hires to help you plan your fundraising activities or to actually solicit contributions. Some examples the IRS provides in the Schedule G instructions include:

- contracting with a business to supply printing and mailing services
- hiring a single fundraiser to advise on and coordinate direct mail fundraising
- contracting with a consultant to perform data analysis of solicitation efforts
- retaining a fundraiser to conduct a feasibility study for a capital campaign, or

- hiring a fundraiser to plan and produce programming for a media campaign.

However, professional fundraising services do not include purely ministerial tasks, such as printing, mailing services, or receiving and depositing contributions to a charity.

Line 3: Where are you registered? If you do have to file Schedule G, you will have to answer the following item which appears on Line 3: “List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.” For this item, you will need to list all the states where you have actually registered to fundraise or have been notified by the state that you are exempt.

Unlike Line 17, this doesn’t ask where you *are required* to register—only where you *are* registered or have been notified that you are exempt. The states you list here as the ones you are registered in should match those listed in Line 17—the ones where you are required to register. If they don’t, it will be clear that your nonprofit has failed to register in one or more states where it is required to do so. The IRS won’t take any action against you for this because it does not enforce the state registration laws. But any state regulator or donor or any other person who examines the form will be able to see whether you have complied with your registration responsibilities.

If you have failed to register in all the states in which you are required to file Form 990, but are in the process of doing so, be sure to explain this on the form.

Line 3: Where are you exempt? Line 3 also asks you to list all the states that have notified your nonprofit that it is exempt from registration. Ordinarily, a state will notify your nonprofit that it is exempt only if you apply for an exemption from the state charity agency and it is granted. Only certain states require you to apply for an exemption. If you’ve applied for and received an exemption in a state, you should list it in Line 3.

Most states do not require you to apply to have your exemption approved. Rather, they leave it up to you to decide whether or not you qualify for the exemption. The form does not require you to list these

states. Thus, the fact that a particular state is not listed as exempt here does not necessarily mean your nonprofit is not exempt in that state.

However, most states will tell you if you qualify for an exemption if you ask them in writing. List any state for which you have done so and have been notified that you are exempt.

Form 990-EZ—Registration Questions

Form 990-EZ, the simpler information return, also asks about state registration. Line 41 of the form directs the nonprofit to: “List the states in which a copy of this return is filed.” Thus, unlike Form 990, this item does not ask you to list where the form is *required* to be filed—only where you have actually filed it.

If you have not filed your 990-EZ in a state where you should have filed it because of your fundraising activities there, you should not list that state here. However, this could be a red flag if your nonprofit is actively and visibly engaged in fundraising in any of the those states and has not registered. You should register in any such states as soon as possible.

Schedule G does not present any state registration disclosure issues for Form 990-EZ filers because—unlike Form 990 filers—they are not required to complete the portion of the schedule that asks about state registration.

IRS Penalties for Filing Inaccurate Forms

You must file a complete and accurate Form 990 or 990-EZ. This means reading the questions carefully, and completely and accurately answering the question that is asked. Not having carefully read the question (for example, listing where you *have filed* instead of where you *are required* to file) is not likely to go over well with the IRS. You don’t want to find yourself in the position of having to convince the IRS that your response was complete and accurate—you just misread the question.

If you have failed to register in some states and are concerned this will be evident by your responses, you are better off explaining why or what actions you are taking to remedy the situation as opposed to trying

to obfuscate the truth with answers that are not 100% responsive to the question asked. You have a legal duty to accurately and completely report to the IRS in your Form 990 or Form 990-EZ and the IRS can take action against you for failing to do so. The IRS can't take any action if it realizes you have failed to register in a state where you are required to register. It will be up to the state to pursue you.

The consequences for failing to file an accurate and complete Form 990 or 990-EZ with the IRS can be harsh and include the following:

Penalties against your nonprofit. You could be charged a penalty of \$20 a day, up to the lesser of \$10,000 or 5% of your annual gross receipts. Nonprofits with annual gross receipts exceeding \$1 million are subject to a penalty of \$100 a day, up to a maximum \$50,000 penalty. The penalties begin to accrue on the date your Form 990 or 990-EZ was due and last until you file a complete form.

Penalties against responsible people. If you do not furnish correct information, the IRS can send a letter setting a timeframe in which you need to fix the problem. After that period expires, the person (individual) who was responsible for complying with the IRS request and failed to do so can be charged a penalty of \$10 a day, up to a maximum penalty of \$5,000 for any one return.

Loss of tax exemption. Any nonprofit that fails to file Form 990 or 990-EZ for three consecutive years automatically loses its tax exemption. Because failure to file an accurate return is considered the same as filing no return at all, a nonprofit that fails to file an accurate return for three consecutive years could lose its tax exemption.

In the past, the IRS rarely, if ever, took away a nonprofit's tax exemption solely because it failed to file information returns. Much more serious misconduct was required. However, the new rules place a greater emphasis on filing accurate returns than ever before. As written, the rules give the IRS no choice but to revoke the tax exemption of any nonprofit it finds has failed to file accurate returns for three straight years. The moral: file complete and accurate returns with the IRS. If you discover you've made a mistake, file an amended return. If you haven't registered in states where you are required to register, take action to remedy the situation but don't lie about it on an IRS information return.

Internet Fundraising and Registration

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The Internet has revolutionized nonprofit fundraising and has had an equally big impact on fundraising registration. In the past, only large nonprofits could afford to fundraise outside their home state—usually by conducting extensive telephone or direct mail campaigns. Smaller nonprofits typically would only fundraise locally, or, at most, statewide. Thus, it was only the larger nonprofits that had to worry about registering outside their one state. Small nonprofits usually never had to deal with the expensive and time-consuming burden of multistate registration.

Today, however, even the smallest nonprofit can reach a nationwide audience through an inexpensive website or email, and collect contributions from donors located anywhere in the country. Consequently, many small nonprofits that have never had to deal with registration other than in their home state must now figure out where and how to register in multiple states.

Website Fundraising— What Are the Boundaries?

Save Historic Eureka (SHE) is a small California nonprofit dedicated to helping preserve historic buildings located in Eureka, California. SHE has a website that explains its mission and contains a “donate now” button allowing it to directly collect contributions from donors’ credit cards. Sam, a resident of Pittsburgh, Pennsylvania, happens to find the SHE website while surfing the Web. He is so impressed with SHE, he sends it a \$25 donation. This is the only donation SHE has ever received from Pennsylvania. Does SHE have to register in Pennsylvania?

If you read the charitable solicitation laws of Pennsylvania literally, the answer to this question is “yes.” The law states that “[a]ny direct or indirect request for a contribution ... that is ... distributed ... by press, telegraph, television or any other media” constitutes a charitable solicitation requiring registration in the state. Obviously, using the Internet to solicit contributions falls into the “any other media” category.

The charitable solicitation laws of almost all other states are the same as, or similar to, Pennsylvania's. Read literally, they require any nonprofit that has a website that includes a donate button (or any other charitable solicitation) to register with the state even if it has no actual physical presence within that state, makes no direct fundraising efforts there, and even if they receive no contributions from state residents. If the law was applied in this way, even small nonprofits like SHE, in the example above, would have to register with every state charity office simply because it has a website that asks for a contribution. This would work an enormous burden on small nonprofits.

Fortunately, most state nonprofit regulators realize that it is impractical (and likely unconstitutional) to literally apply their solicitation laws to all Internet fundraising. Thus, most states do not require a nonprofit to register in a state simply because it has a website that can be viewed there. Unfortunately, determining when a website requires registration can be complex.

Some Guidelines to Follow— The Charleston Principles

The National Association of State Charity Officials (NASCO) has issued detailed guidelines on when the existence of a website alone should give rise to an obligation to register with a state. These guidelines are called the Charleston Principles because they were adopted during a NASCO meeting in Charleston, South Carolina. Under these guidelines, registration in a state is required only if:

- the nonprofit's website is used to make charitable solicitations, and
- the nonprofit has sufficient fundraising contacts with state residents, whether through the website or by other means.

Thus, under the Charleston Principles, you do not need to register with a state simply because you have a website that people in the state can view. Something more is needed, such as sending a fundraising

email to state residents, applying for grants from funders in the state, or making telephone solicitations there. In the words of NASCO, “the ultimate . . . question, roughly put, is ‘Has someone purposefully directed a charitable solicitation to a resident of our state?’”

You can download a free copy of the principles from the [NASCO website](#).

Which States Follow the Charleston Principles?

Determining exactly which states follow the Charleston Principles is not an easy task. Only Colorado, Mississippi, and Tennessee have incorporated the Principles into their state charitable solicitation rules. It’s clear that they follow them. Whether, and to what extent, the other 38 jurisdictions with fundraising registration requirements (37 states plus the District of Columbia) follow these Principles is another matter. A survey conducted by the National Association of College and University Attorneys found that 23 states follow the Charleston Principles as a matter internal policy. However, their interpretations and/or implementations of the Principles are not necessarily the same. Moreover, state charity regulators can always change their policies at any time.

The following chart is based on the survey conducted by the National Association of College and University Attorneys.

Applying the Charleston Principles to Internet Fundraising Activities

By answering the following questions, you can determine whether the Charleston guidelines require you to register your nonprofit in a particular state because of your website. Of course, the fact that the existence of your website does not by itself require your nonprofit to register does not mean it won’t be required to register for other reasons—for example, because you send postal mail to prospective donors in the state or conduct a telemarketing campaign there.

| States that Follow Charleston Principles | States that Do Not Follow Charleston Principles |
|--|---|
| Alaska | Alabama |
| Arkansas | District of Columbia |
| California | Florida (Registration application requires disclosure of websites) |
| Colorado (Enacted into law by 8 CCR 1505-9, Rule 10) | Georgia |
| Connecticut | Illinois |
| Hawaii | Kansas (state registration form asks if conducting internet solicitations) |
| Kentucky | Louisiana |
| Maryland | Maine |
| Massachusetts | Nevada |
| Michigan | New York (defines “solicit” as: “To directly or indirectly make a request for a contribution, whether express or implied, through any medium.” New York Executive Law § 171-a.) |
| Minnesota | North Dakota |
| Mississippi | Ohio |
| Missouri | Oklahoma |
| New Hampshire | Rhode Island |
| New Jersey | Utah |
| New Mexico | |
| North Carolina | |
| Oregon | |
| Pennsylvania | |
| South Carolina | |
| Tennessee (Enacted into law by Secretary of State Rule 1360-03-01-.07) | |
| Virginia | |
| Washington | |
| West Virginia | |
| Wisconsin | |

Does Your Website Solicit Donations?

The first consideration is whether your nonprofit uses its website to solicit charitable contributions. “Charitable solicitation” is defined broadly to include any instance where a nonprofit asks for money or property (or to sell a product or service) and an appeal to a charitable purpose is made, the name of a charity is used, or it’s implied that all or part of the money will be used for a charitable purpose or donated to charity. Obviously, any website with a “donate now” button or other link from which a donation can be completed is asking for contributions.

Of course, not all nonprofit websites are used to solicit contributions. Maintaining or operating a website that is used solely to provide program services through the Internet does not, by itself, require registration. This is true even if unsolicited donations are received because of information obtained from the website. So a website used solely to provide the public with information or other services, and not to solicit donations, would not require registration.

If your website is not being used to make a charitable solicitation, it does not require that you register with the state charity office.

Always Register in Your State of Domicile

Nonprofits that solicit through a website are always required to register in the state where they have their main office. This is called the state of domicile. This is true whether the Internet solicitation methods it uses are passive or interactive as described below. Moreover, registration is required even if the Internet solicitations are conducted by another entity with which the nonprofit contracts, such as a professional fundraising company.

Is Your Website Interactive?

It’s when a nonprofit is not domiciled within a state that things get complicated. The first thing you must consider is whether your website is interactive. An interactive website is one that allows you to directly accept contributions (or sell a product or service involving an appeal to

charity). For example, if your website allows users to donate by providing their credit card information or using electronic funds transfers from online payment vendors such as PayPal, then your site is interactive. In this context, “interactive” means that the entire transaction can be immediately completed online. It doesn’t matter whether you (the nonprofit) collect and process donors’ credit card information or whether the transaction is completed through the use of linked or redirected sites, such as www.contribute.com or www.clickandpledge.com. Moreover, your website will be considered interactive if it has this capacity, regardless of whether donors actually use it.

The fact that your website is interactive does not necessarily mean you must register. The Charleston Principles require a nonprofit with an interactive website to register only if it:

- specifically targets state residents for contributions, or
- receives substantial contributions from state residents on a repeated and ongoing basis through or in response to the website solicitation.

Thus, under these principles, a nonprofit with an interactive website need not register in a state in which it is not domiciled if it carefully avoids making any solicitations in the state and receives little or no money from there.

Targeting state residents. A nonprofit specifically targets state residents if (1) its website expressly or impliedly requests contributions from them, or (2) it directly solicits them through other means such as advertising, telephone contacts, or email (but see the discussion of email below).

EXAMPLE: Homeward Bound, a Louisville, Kentucky, nonprofit that delivers meals to the needy, has a website with a donate now button. It regularly sends fundraising emails to residents of Tennessee, though it receives few contributions from there. Homeward Bound must register in Tennessee because it has an interactive website, and is specifically targeting Tennessee residents with fundraising solicitations (the emails).

On the other hand, a nonprofit that operates on a purely local basis, or within a limited geographic area, does not target states outside its operating area if its website makes it clear that its fundraising focus is limited to that area.

EXAMPLE: Save Our Streets (SOS) is a small nonprofit dedicated to raising funds to help upgrade the streets and roads of Pittsville, Pennsylvania. It has a two-page website with a donate now button. The website calls on all residents of Pittsville to chip in to help the city repair the streets. It makes clear that all funds collected will be used for that local purpose only. SOS has made no effort to raise funds from anyone other than Pittsville residents. Even though SOS has an interactive website that can be viewed by people throughout the United States, under the Charleston Principles, it need not register outside of Pennsylvania.

Substantial contributions. Even if your nonprofit does not specifically target the residents of a state, under the Charleston Principles, it will still have to register there if it has an interactive website and receives substantial contributions from residents of that state. Unfortunately, what constitutes “substantial contributions” is not made clear in the principles. Both the total amount received and number of contributors from the state must be considered.

The principles include an example in which the threshold is at least 100 online contributions from state residents and at least \$25,000 in total online contributions from the state in the year. However, this is just an example. Each state is free to set its own numerical limits. In Colorado, for example, a nonprofit receives contributions on a repeated and ongoing basis if it receives at least 50 online contributions from Colorado residents at any time in a year; and it receives substantial contributions if it receives \$25,000 or 1% of its total contributions, whichever is less, in online contributions from Colorado residents in a fiscal year. In Tennessee, the limits are 100 or more online contributions at any time in a year, and \$25,000 in annual online contributions. Most states, however, have not adopted a specific numerical threshold for determining when online contributions from state residents are sufficiently substantial and repeated to require registration.

EXAMPLE: Blackout Theatre, a nonprofit theater company located in Lexington, Kentucky, has an interactive website. Blackout actively fundraises only in Kentucky, and has never sent a fundraising email or other solicitations outside

the state. Last year it received \$4,000 in donations from Tennessee residents—primarily people who attended one or more of its theater events. Blackout did not need to register in Tennessee because its total contributions from there were well under the state’s \$25,000 annual limit. This year, however, Blackout received \$30,000 in donations from Tennessee, including a \$20,000 grant from a private foundation located in Nashville. Blackout must now register in Tennessee.



TIP

Use a disclaimer to avoid registration requirements. If your nonprofit’s website clearly indicates that it is not seeking contributions from residents of a particular state, then the website alone does not give rise to a registration requirement in that state. Thus, one easy way to avoid having to register in a state because of your website is to include a disclaimer on the site saying that your nonprofit does not accept donations from residents of the state.

If Your Website Is Noninteractive

Your nonprofit’s website is noninteractive if it contains a solicitation, but donors cannot complete their donation online through the site itself or through a link on the site. A noninteractive website gives rise to an obligation to register if it meets the requirements for an interactive website discussed above—specifically targeting state residents or receiving substantial contributions. However, because the contribution cannot be entirely completed online, additional ties to the state are necessary to require registration there. Specifically, one of the following two additional conditions must be present:

- the noninteractive website specifically invites further off-line activity to complete a contribution—for example, by providing a postal address where contributions can be sent, or a telephone number to call to make a donation, or
- the nonprofit has other contacts with state residents—for example, it sends them email, advertises, or takes other steps to drive traffic to its website, or it takes other steps to direct its message specifically to persons physically located in the state.

EXAMPLE: Taplight, a California-based nonprofit, tracks lobbyist contributions to politicians. It has a website, but does not accept online donations. Its website, therefore, is noninteractive. However, the website contains an address to which donors can send contributions by postal mail. Taplight has never targeted residents of Wisconsin—it has never sent any fundraising email there, advertised there, or made any other solicitation directly to Wisconsin residents; and it has never received any contributions from Wisconsin. It need not register in Wisconsin. On the other hand, Taplight has sent fundraising emails to prospective donors in Massachusetts, so it must register in that state because it has targeted donors there by sending emails to them.



CAUTION

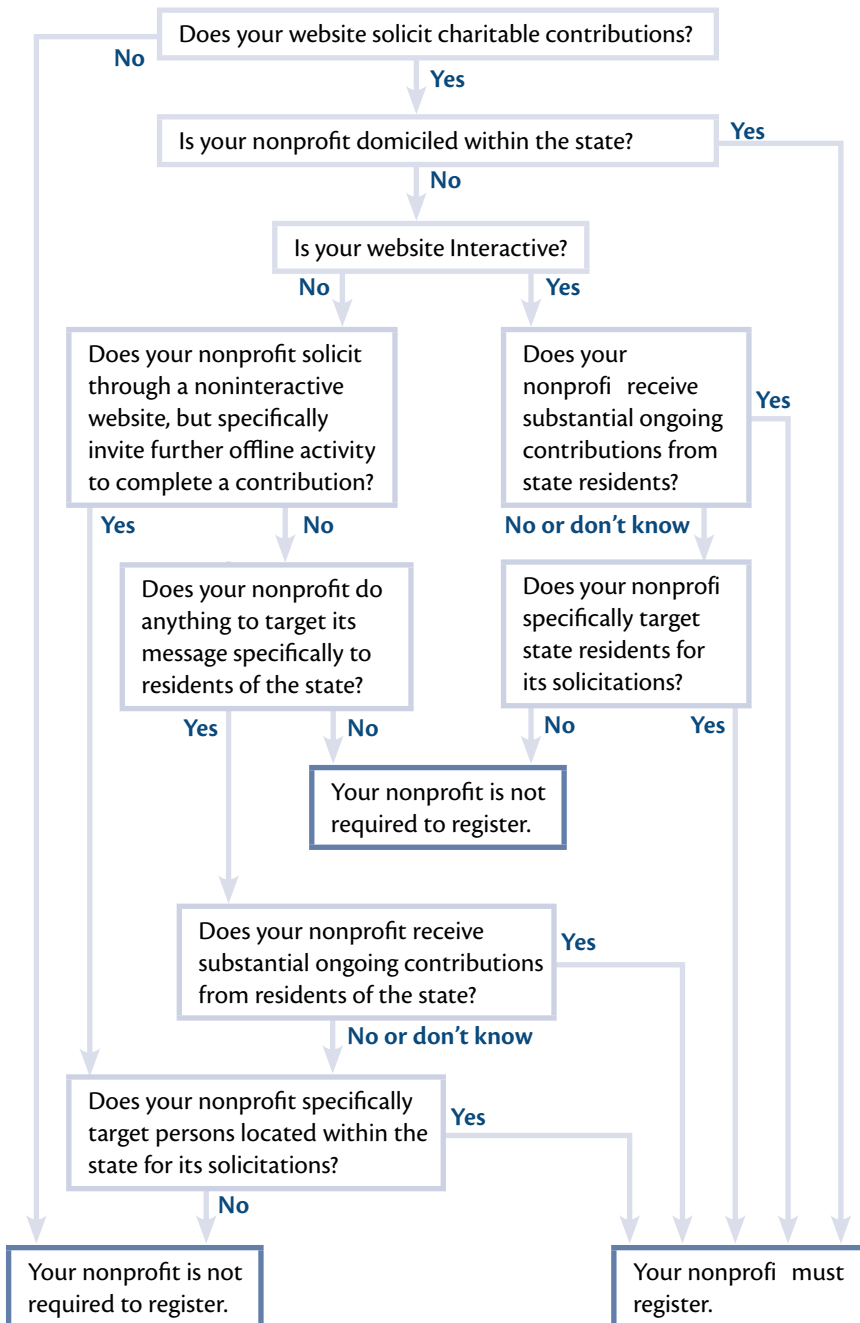
Follow-up fundraising contacts may require registration. Even if your nonprofit is not initially required to register in a state because of its website, it can easily end up having to do so if it receives a donation from someone in that state who visits the site. The initial donation won't require registration, but any direct follow-up requests for donations to the state resident by postal mail, telephone, email, or other means will give rise to a duty to register in the donor's state.

EXAMPLE: The Sons of Texas is a Texas-based nonprofit that has never solicited in Massachusetts. Joe, a Boston resident, happens on the nonprofit's website and mails in a small contribution. The nonprofit places Joe on its mailing list and sends him periodic emails requesting further donations. Sons of Texas must now register in Massachusetts because it has solicited contributions there.

Crossing State Lines by Email

Under the Charleston Principles, if you solicit charitable contributions by sending emails to a resident of a state, you are treated the same as if you had solicited that person by telephone or direct mail, if you knew,

The Charleston Principles Flowchart



or reasonably should have known, that the recipient was a resident of, or was physically located in, that state. Of course, email addresses normally don't include geographic information about the recipient's physical location. So your nonprofit may send emails to prospective donors without knowing where they reside. In this event, the email is not treated as a charitable solicitation unless you should have known where the recipient was located.

However, in many cases, you know or should know the geographic location of the people to whom you are sending emails. For example, the Charleston Principles provide that a nonprofit should have known where an email recipient resided if the person previously made an online donation and the nonprofit received the donor's billing address as part of the credit card transaction. Similarly, a nonprofit should know an email recipient's state if the person provided a zip code—while signing up for an e-newsletter or to download material from the nonprofit's website.

Using Charity Portals to Receive Donations

Charity portals or gateways are websites that contain a directory of nonprofits to which the public may contribute. They accept and process donations from visitors on behalf of the charities listed and then distribute the money to them. Their job is to attract lots of traffic to their site and encourage visitors to make contributions to the nonprofits listed. One of the best known charity portals is Network for Good, which is operated by a donor-advised fund—a tax-exempt nonprofit that exists to distribute funds to other nonprofits. Another portal is www.justgive.org, which is also a donor-advised fund. Donors can use these websites to make online contributions to virtually every tax-exempt nonprofit in the United States.

Technically, when a donor contributes through a website like www.networkforgood.org, the donation is made to the Network for Good donor-advised fund, not to the nonprofit to which Network for Good ultimately forwards the money. For this reason, the donor's credit card statement lists Network for Good as the payee. Under federal law, a donor who gives money to a donor-advised fund can recommend to the fund the charity that he or she wishes the money to go to, but the fund

has the final say over the distribution. If a valid charity is recommended, the recommendation is almost always followed. However, the donor-advised fund, not the donor, has ultimate control of the funds.

Donor-advised funds like Network for Good and www.justgive.org have usually already registered in all the states where they are required to register. It seems likely that a nonprofit that receives money from such a fund would not have to register in a state for that reason alone. Indeed, the Charleston Principles indicate as much. They provide that in such situations “states should consider whether, as a matter of prosecutorial discretion, public policy, and the prioritized use of limited resources” it makes sense to require such nonprofits to register.

Soliciting Through Online Social Networks

Online social networks such as Facebook, Twitter, MySpace, and YouTube have taken the nonprofit world by storm. Many nonprofits send out Twitter messages every day to inform the world of their doings, while most nonprofits have a Facebook presence.

Under the Charleston Principles, if you use these websites to solicit contributions and you meet the requirements for an interactive or noninteractive website discussed above, then you would have to register. For example, if your nonprofit’s Facebook page contains a “donate now” button, you would be soliciting contributions through the page. Under the Charleston Principles, the Facebook page would be an interactive website. You’d have to register if your nonprofit targeted a state’s residents or received substantial contributions.

On the other hand, if you use a website like Facebook or Twitter or one of the others only to provide the public with information about your mission or activities and not to solicit contributions—either expressly or impliedly—then you wouldn’t need to register.

EXAMPLE: Warming Planet, a nonprofit that seeks to help halt global warming, sends out weekly Twitter messages announcing new developments in scientific research on global warming throughout the world. Such informational messages wouldn’t constitute charitable solicitations.

What about “viral” fundraising where, on their own initiative, members of the public use software to create their own individual pages on websites such as Facebook to solicit donations from family, friends, coworkers, and others? No one in authority has yet addressed this question, since this form of fundraising is so new. However, if the nonprofit is not directly involved in the solicitation, it seems logical that it should not have to register.

EXAMPLE: Nancy, a Facebook user with an interest in global warming, urges all her friends on Facebook to donate money to the nonprofit Warming Planet. Since this was done without Warming Planet’s knowledge or consent, it shouldn’t constitute a charitable solicitation by the nonprofit.



The Unified Registration Statement

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Registering your nonprofit to fundraise in multiple states is burdensome—no question about it. First, you need to figure out which states you have to register in. That alone is a difficult task—simply accepting donations through your website can trigger registration requirements in certain states. Once you figure out where you may have to register, you need to look at that state’s rules to see whether you fall within an exemption. Then, imagine having to fill out as many as 40 different registration applications. That could be a nightmare. Fortunately, there is an easier way: a unified registration form that can be used to register in multiple states. This chapter goes over this form—the [Unified Registration Statement \(URS\)](#)—and how to complete it, including line-by-line instructions.

The Unified Registration Statement

As its name implies, the Unified Registration Statement (URS) is a fundraising registration application form designed to be used in any state that chooses to adopt it. It was created by the National Association of State Charity Officials (NASCO) and the National Association of Attorneys General as part of their Standardized Reporting Project. The purpose was to help simplify the registration process by creating one application form that could be used in any state. Twenty-nine states allow nonprofits to use the URS when they register to fundraise in their state. Over ten states do not allow the URS or only permit it to be used under certain conditions. (For example, with online filings only).

While having a single application form to register in multiple states can reduce the pain of registering, it is not a panacea. For one thing, many of the states that accept the URS also require nonprofits to submit additional forms and documents along with it. This tends to lessen, if not destroy, the purpose of a uniform form. Moreover, because the form was designed to include all the information that might be required by any state, the URS is longer and more difficult to complete than many of the states’ application forms. That’s why, if you’re registering in a few states, you probably won’t want to bother with the URS. In addition, in most states, you can only use the URS for your initial registration.

In many states you have to use the individual state forms to renew your registration or file your annual financial reports as required by the different states.

Because of these drawbacks, the URS is better for experienced filers who need to register in all or most of the states that accept the URS. Using the URS is never mandatory. You're always free to use a state's individual registration form instead.

The URS Registration Process—Step by Step

You can download (for free) the URS registration kit from the [Multi-State Filer Project](#) website. The kit includes the URS form, detailed instructions, copies of the supplementary forms required by several states, checklists, and an appendix with summaries of all the states' registration requirements. **However, don't rely on the appendix or checklists included with the Multi-State Filer Project kit—it is not up to date.** Refer to the State-by-State Rules for Nonprofit Fundraising Registration for information on each state's specific filing requirements, including the state website with up-to-date registration information and links to where you can obtain state forms. These supplemental forms are state-specific forms that must be filed with the URS in addition to any governing or other documents, such as articles of incorporation or a Form 990.

Now let's go through the steps you need to take to complete and file your URS application:

- Step 1:** Complete one copy of the downloaded application form, leaving the reporting year line, state line, Item 17, and the signature lines blank.
- Step 2:** Make a photocopy of the completed form for each state in which you want to register.
- Step 3:** For any state that requires it, complete the reporting year line at the top of the form and Item 17.
- Step 4:** Download and complete any required state supplemental forms. Check the State-by-State Rules for Nonprofit Fundraising Registration for links to each state's supplemental forms.

- Step 5:** Have each separate application form signed—and, if necessary, notarized—depending on each state’s requirements (see the State-by-State Rules for Nonprofit Fundraising Registration for each state’s signature requirements).
- Step 6:** Collect and attach any documents that must accompany the application—typically, copies of articles of incorporation, bylaws, IRS determination letter, or filed IRS Form 990s. Each state’s requirements are listed in the State-by-State Rules for Nonprofit Fundraising Registration.
- Step 7:** Write a check for each state’s prescribed registration fee, if any (again—see the State-by-State Rules for Nonprofit Fundraising Registration for the amount of the fee and who you need to make it out to).
- Step 8:** Mail your registration packages to each state’s administering agency. (See the State-by-State Rules for Nonprofit Fundraising Registration for the name of the agency and the mailing address.)

How to Complete the URS

Now let’s take a look at the **URS form** itself. It’s not particularly long or complicated but you need to fill it out completely and accurately. Remember, this will be a public document available for anyone to view. We’ll go through the form and provide some tips and point out some pitfalls you’ll want to avoid. You can refer to the form as we go through it line by line.

Top of the Form

Initial or renewal. Check the box for “Initial Registration” if this is your first time registering in the state. If you’re using the URS to renew your registration, check “Renewal/Update.” Not all states permit you to use the URS to renew your registration. Check the State-by-State Rules for Nonprofit Fundraising Registration for each state’s rules.

Reporting year. Leave this item blank when you first complete the application. You are supposed to insert here the state-specific date for the registration period covered by your URS. You need to provide a date here only if you are using the URS to renew a previous registration, or your initial registration is for a state with a fixed-date reporting cycle—that is, all registrations in the state end on a specific date.

If the state has one-time-only registration, insert “N/A” in the reporting year line.

Filer EIN. Fill in your organization’s federal Employer Identification Number (EIN).

State. (Complete this step on each state’s copy.) Specify the state where this particular URS application will be sent.

State ID. (Complete this step on each state’s copy.) If this is a renewal or update, specify the state-specific identification (a unique file, license, or identifying number) your organization has been assigned by the state to which you are submitting this copy of the URS. If it’s your initial application, leave this item blank. Note that some states do not issue an identifying number.

Contact Information (Items 1-4)

Item 1. Provide your nonprofit’s legal name. If your nonprofit is a corporation, your legal name is the name that appears in your articles of incorporation. This may be different from the name you use in your day-to-day operations. If you used a different legal name in a prior URS filing, state that name or any other names your organization may be identified or known as in the “previous name” space. Under “other names,” list any distinctive names such as the name of a particular campaign or any other names the organization uses for solicitation purposes (for example, “The Oakland New Library Project” of the Friends of the Oakland Library).

Item 2(A) and (B). Provide your street address in item 2(A) and your mailing address, if different (usually a P.O. box), in item 2(B).

Item 3. Provide the information requested, including your organization’s email and website address if they are used to provide information to or communicate with the public.

Item 4. For this item, you must attach a list with the complete names and addresses of all your other offices, chapters, branches, and/or affiliates.

Your Legal Status (Items 5-6)

Item 5. List the date your nonprofit was incorporated and the state of incorporation. The date will be in your articles of incorporation. Also, insert the end date for your nonprofit's fiscal year—for example, if you use the calendar year, insert "December 31."

Item 6. Most nonprofits are corporations, but not all. If your nonprofit is not incorporated, list in item 6 the type of organization it is and the date it was formed. Most nonprofits that are not incorporated are unincorporated associations. If this is the case for your nonprofit, insert "unincorporated association" in item 6.

Do You Have a Rap Sheet? (Items 7A-D)

This is where the URS starts to get serious. Items 7A through 7D all ask questions about whether your nonprofit has run into any trouble with the government in the past. If you answer "yes" to any of these questions, you must attach a written explanation. Keep in mind that all the information you provide will be a public record and will be freely available for anyone to read on a state website. You will want to carefully explain why your nonprofit may have encountered problems in the past.

Item 7A. Check the appropriate box as to whether your organization has ever been enjoined or prohibited from soliciting donations by a government agency or court. This covers any state, not just the one you are applying to.

Item 7B. Check the appropriate box as to whether your organization has ever had its registration denied or revoked. Again, this covers any state, not just the one you are applying to.

Item 7C. This item asks whether your nonprofit has "been the subject of a proceeding regarding any solicitation or registration." The word "proceeding" in this context means a court case or any type of investigation or legal or administrative action by a government agency

involving your nonprofit's fundraising or registration. Presumably, the intent of this question is to discover whether your nonprofit was investigated or otherwise subject to government action, without having had your registration denied or revoked, or having received an injunction or other legal order preventing you from soliciting.

For example, you would not have been involved in a proceeding if a secretary of state's office sent your nonprofit a letter informing you that your annual renewal was overdue. But you would have been the subject of a proceeding if a state charity agency investigated your nonprofit and imposed a fine because your renewal registration was late.

Item 7D. Check the appropriate box as to whether your organization has ever entered into a voluntary agreement of compliance with a government agency or in a court or administrative case. A voluntary agreement of compliance comes about where a government agency or court finds that something your nonprofit is doing is illegal, and you agree in writing to stop doing it.

Previous Registrations (Items 7E-F)

Item 7E. This item asks if you have applied for, but not yet received or completed, your registration or exemption from registration in any state. If you answer "yes" to this item, you must attach a "written explanation" regarding the states where your registration or exemption is not yet complete. This means you would list all the states where you have sent in an application for registration and those where you have requested an exemption. You should include the date of the request and that its status is pending. Only certain states require you to apply for an exemption. (See the State-by-State Rules for Nonprofit Fundraising Registration for each state's rules.) You should not include states where you are exempt but are not required to apply for exemption.

Item 7F. This item asks if you are registered with or have obtained an exemption from any state or agency. If you answer "yes" to this item, you must attach a list of all the states showing the ones where you are registered and the ones from which you have obtained an exemption. Include the name of the registering agency, the date of registration or

exemption, the registration numbers, and any other names under which your organization is or was registered or exempted.

Previous Solicitations (Item 7G)

Item 7G. This item asks if you have solicited funds in any state. This apparently innocuous item can be quite dangerous. If you answer “yes” and you are applying for an initial registration, you must give the specific date when you began soliciting in that state. In almost all states with charitable solicitation laws, you are supposed to register before you solicit in the state. (The only exception is California where you have until 30 days after you receive your first donation to register.) If you solicited in a state before you registered there, the state agency may require you to pay a late fine and/or file a separate registration for the prior years when you were supposed to have registered.

If you answer “no” to this question but intend to begin soliciting, you must give the approximate date that you expect to start soliciting in that state. This date should be some time after the date you expect to complete your registration.

Your IRS Status (Items 8-9)

Item 8. This item asks whether your nonprofit has been recognized as tax-exempt by the IRS. If so, you should have a determination letter from the IRS. You need to specify the IRS code section number for your exempt status (for example, “501(c)(3)” or “501(c)(4)”). Most states require you to provide a copy of your determination letter with your state registration application.

Item 9. This item asks if your exempt status has ever been denied, revoked, or modified. Check the appropriate box and attach a written explanation if your answer is “yes.” The IRS should have provided you with an explanation for its action that you can use here.

How You Solicit Contributions (Item 10)

Item 10. Check all the appropriate boxes that describe any methods of solicitation you use. In the blank “Other” space, specify any solicitation method you use that is not listed. This would include Internet fundraising or any type of solicitations you do through a website. Also, if you raise money by operating or sponsoring games of chance, such as bingo or casino nights, you must state that here, specifying the name of the game or event. If you list games of chance, be sure to make clear what states these are used in. Many states have special legal requirements for nonprofits that operate such games.

Describe Your Purposes and Programs (Items 11-12)

Item 11. The National Center for Charitable Statistics has developed a system for classifying nonprofits called the National Taxonomy of Exempt Entities (NTEE). There are 26 major groupings for nonprofits under the NTEE system. Select the code letter that best describes your organization’s primary purpose or field of endeavor. If no single code is adequate, you can enter a second or third code. The codes are:

- A** Arts, culture, humanities
- B** Educational institutions & related activities
- C** Environmental quality, protection, & beautification
- D** Animal related
- E** Health—general & rehabilitative
- F** Mental health, crisis intervention
- G** Disease, disorders, medical disciplines
- H** Medical research
- I** Crime, legal related
- J** Employment, job related
- K** Food, nutrition, agriculture
- L** Housing, shelter
- M** Public safety, disaster preparedness, & relief
- N** Recreation, sports, leisure, athletics
- O** Youth development

- P Human services
- Q International, foreign affairs, national security
- R Civil rights, social action, advocacy
- S Community improvement, capacity building
- T Philanthropy, voluntarism, and grantmaking foundations
- U Science and technology research
- V Social science research
- W Public affairs, society benefit
- X Religion, spiritual development
- Y Mutual/membership benefit
- Z Unknown, unclassifiable.

More descriptive NTEE core codes can be found [online](#).

Item 12. Here you are asked to describe your purposes and the programs you have and for which you solicit funds. You can get this information from any Form 990 or 990-EZ you've filed with the IRS. If you have none, your IRS Form 1023, *Application for Recognition for Exemption*, will have this information. Again, remember that the URS is a public document. This is the place to sell your nonprofit and its programs.

Officers, Directors, and Employees (Items 13-14)

Item 13. For this item, you need to attach a list of the officers, directors, and executives of your organization, specifying their addresses and telephone numbers. Oddly, the URS instructions require that the officers,' directors,' and executives' residence addresses (and phone numbers) be provided here. Since the URS will be a public document, this is something most people would prefer not to do. Moreover, no states require that residence addresses be provided in their state registration forms. Nor does the IRS require residence addresses in Form 990 or Form 1023. Thus, if you don't want to provide residence addresses in the URS, you may choose to ignore these instructions and provide office addresses and phone numbers instead. Most states will accept the nonprofits' address and phone number for all officers, directors, trustees, and executive personnel.

Item 14. The information in item 14 can be important because it can indicate that one or more officers, directors, or employees has a conflict of interest with your nonprofit. A conflict of interest arises when a person in a position of authority over a nonprofit, such as a director, officer, or manager, may benefit personally from a decision he or she could make. Because the URS is a public document, anyone can examine it and see if such a conflict exists.

Item 14(A)(1) and (2). Check the appropriate box for each of these items. If you answer “yes” to any of the relationships described you will need to attach a separate sheet that specifies the relationship and provides the names, businesses, and addresses of the related parties. In addition, you will want to show that you followed IRS rules for related-party transactions.

Related persons. Item 14(A)(1) asks whether any of your organizations’ officers, directors, trustees, or employees is related to (1) any other officers, directors, or employees; (2) any hired fundraising professionals; or (3) any firm or member of a firm that provides goods or services to your nonprofit. If any such relationship exists, there is a conflict of interest.

Financial interests. Item 14(A)(2) requires you to identify any conflicting financial interests between any officer, director, employee, or anyone with a financial stake in the organization and any business transaction or organization doing business with your nonprofit. For example, a conflict of interest exists if an officer, director, or board member owns a business that wants to enter into a contract to do business with your nonprofit.

As a general rule, your nonprofit is not barred from doing business with people or firms with whom one or more of your officers, directors, or employees has a conflict of interest. Indeed, this happens all the time and is permissible as long as your nonprofit follows IRS rules for related-party transactions. In responding to the questions, you should clearly describe the conflict (including the specific information requested—the transaction, and the name, businesses, and addresses of the related parties). You should also describe the specific measures you have taken to ensure that—despite the conflict—the transaction was fair and in the organization’s best interest. To do this, you should show that you followed IRS rules on related-party transactions. These rules should already be

in place as part of your organization’s governance policies—check your bylaws or other organizational documents. Generally, they require that anyone with a conflict not be involved in the review or approval of the transaction with the conflict and that the transaction is otherwise fair and in the best interests of the organization. So, for example, if you had a transaction where a director owned a company that wanted to do business with your nonprofit, in addition to describing the transaction and parties involved, you would want to describe how the transaction was approved (without that director’s involvement) and that the transaction itself was fair and in the best interests of the organization. (For more guidance on conflicts and related-party transactions, see *Every Nonprofit’s Tax Guide*, by Stephen Fishman (Nolo).)

Who Handles the Money and Checks the Books (Items 15-16)

Item 15. This is self-explanatory. You need to provide the names and addresses of the people listed. Make sure you clearly indicate which person has which responsibility. You also need to specify the names, addresses, and phone numbers of all the banks where you have funds. The person responsible for “custody” of funds means the person with legal custody—usually the treasurer. The person responsible for “distribution” of funds means the person who has the primary day-to-day authority over the disposition of the organization’s funds (usually the president or chief executive). Note: Do not include bank account numbers.

Item 16. Here you provide information about your accountant or auditor. If you don’t have an accountant, you should find one before you answer this item. All nonprofits should have an accountant—not just a bookkeeper. As the name implies, a bookkeeper keeps your books up to date—that is, inputs numbers. An accountant performs services that a bookkeeper does not, like creating financial statements such as your balance sheets.

Service of Process (Item 17)

Item 17. Leave this item blank unless you are registering in state where this appointment is required. (See the State-by-State Rules for Nonprofit Fundraising Registration for information in each state.)

If your nonprofit is a corporation that is not incorporated in the state in which you are registered, it is a “foreign corporation.” Some states require foreign nonprofit corporations to appoint a registered agent within the state as part of the fundraising registration process. A registered agent (sometimes called a “resident agent”) is a person legally designated by the organization to receive on its behalf legal documents generated in that state. Ordinarily, a nonprofit must file a separate application to appoint a registered agent. However, some states permit you to do so by filling out item 17. Fill in this item only for each such state, and then, only with the name, address, and telephone number of the agent for that state.

Involvement With Other Organizations (Item 18)

This item requires you to identify your nonprofit’s financial or ownership involvement with other organizations. If you answer “yes” to any question, you must attach an explanation with the name of the person or organization, the address, the relationship to your organization, and the type of organization (meaning nonprofit or profit and its business structure—nonprofit corporation, partnership, or unincorporated association).

Item 18(A). Check the “yes” box if your nonprofit receives funding from other nonprofits. This includes financial support from foundations, public charities, and combined campaigns. For example, check the “yes” box if you get funding from your local United Way.

Item 18(B). Check the “yes” box only if your nonprofit shares its revenue with another nonprofit or shares governance with another nonprofit. One example of revenue and governance sharing is where the regional or state chapters of a national organization share their

revenue with the umbrella organization and members of the national organization serve on the boards of directors of the various chapters.

Item 18(C). Nonprofits are not owned by anybody. Nonprofit corporations don't issue stock and no one can own a percentage interest in them. Thus, you'd check the "yes" box here only if your nonprofit is a more than 10% owner of a for-profit business.

Do You Use Professional Fundraisers? (Items 19-22)

These items are important because they require you to disclose whether your nonprofit uses professional fundraisers to help raise money. Most states regulate professional fundraisers even more than they do the nonprofits they work for. Most states require professional solicitors to register (or be licensed) with the state, pay an annual fee, and file annual financial reports on their solicitation activities. Most states also require that nonprofits enter into written contracts with any professional fundraisers they hire, and require that such contracts be filed with the state. Some states also mandate that certain provisions be included in the contract.

Item 19. This item asks whether you use volunteers or professionals to solicit directly. Volunteers are not paid for their services. Professionals are paid for their services. Check the second "yes" box only if you use outside professionals to help with fundraising. Employees who help with fundraising do not count.

A person solicits "directly" when they have actual physical or voice contact with potential donors, such as by making telephone calls or going door-to-door. Presumably, email contacts don't count as direct solicitation because there is no personal contact.

Item 20. If your nonprofit uses outside professional fundraisers, it is very important to complete this item correctly. You must provide a list of all outside professional fundraisers your nonprofit contracts with, and describe the services they provide. Although the terminology can vary from state to state, professional fundraisers come in three broad categories:

- **Professional fundraisers** (also called paid solicitors, professional solicitors, professional commercial fundraisers, professional fundraising firms, paid fundraisers, or commercial fundraisers).

These are people or companies who, for compensation, solicit funds for charitable purposes—in other words, they ask people for money.

- **Fundraising counsel** (also called fundraising consultants or professional fundraisers). These aren't lawyers, rather they are people who, for compensation, plan, manage, or consult with nonprofits on charitable solicitations; however, they do not directly ask people for money. Direct marketing firms often fall into this category.
- **Commercial coventurers**. These are organizations, whether nonprofits or for-profit entities, that help you earn money by selling goods or services, rather than soliciting charitable donations—for example, companies conducting “cause-related marketing” for your benefit.

For each such outside person or company, you must provide the following information on a separate sheet:

- name, address (street and post office box number), telephone number, and location of offices they use to perform work on your behalf
- a simple statement of the type of services they provide
- a description of how they are paid
- the date or dates you entered into your contract or contracts with them
- the date or dates of the campaigns or events they were involved with
- whether they solicit on your behalf, and
- whether they at any time have custody or control of donations.

Here is an example of how to complete this item included in the URS instructions: “Great Telemarketing, Inc., 543 First Ave., New York, NY, 10036, 212-555-1212; plans and manages telephone campaign for public support and awareness; GTI charges us \$4.50 per completed call plus \$1.50 per pledge; our contract with GTI is from January 1, 20xx to December 31, 20xx; the campaign will run from April 20xx to October 20xx; GTI, through another firm it employs, solicits donations on our behalf; GTI does not itself handle donations but employs a caging company that receives, logs, and deposits contributions.”

There is no prescribed format to complete this item. If you need to list many professionals, you could organize the information into a chart or table if you prefer.

**CAUTION**

Make sure it is clear which states the professionals you list perform their services in. If you fail to do so, each state receiving the URS will assume all the professionals listed are subject to that state’s laws and will proceed accordingly with enforcement. For example, if you file the URS in five states, but only use the fundraising professional in one of these states, the other four states will assume you are using the professional in their states as well if you fail to make clear that the professional only performs services for you in the one state. In this event, the other states may require you to submit copies of your fundraising contracts and contact the listed fundraisers and ask them why they haven’t registered in their state. You can make clear where the services are performed by listing the states in each entry—for example, in the sample entry above, you could add: “Only conducts campaigns for us in New York, Massachusetts, New Jersey, and Pennsylvania.”

Item 21. You need to provide the total amount paid in fees and attributable expenses to any outside fundraising professionals during the previous reporting year. Make sure to state the period covered by this total (for example, fiscal year from July 1, 2020 through June 30, 2021). You should be able to derive all or most of this total number from Line 16a of Part I of Form 990.

Item 22. Make sure that the numbers you provide in Item 22 are the same as the numbers you’ve already reported to the IRS in Form 990 or 990-EZ, if any.

Item 22(F). To determine this number, divide the total of item 22D by item 22A—that is: $(\text{item 22D} \div \text{item 22A})$.

Item 22(G). To determine this number, divide the total of item 22C and item 22D by item 22A—that is: $(\text{item 22C} + \text{item 22D} \div \text{item 22A})$.

Item 22(H). To determine this number, divide the total in item 22B by item 22E—that is: $(\text{item 22B} \div \text{item 22E})$.

Signatures

You need to create a separate URS for each state in which you register and have it signed by one or more of your nonprofit’s officers or directors.

Signatures cannot be photocopied—in some states the application must be executed with original signatures. Some states require one signature, some two. Some require that the application be signed by the president and/or chief fiscal officer. Others permit any authorized officer or other person to sign. See the State-by-State Rules for Nonprofit Fundraising Registration for the requirements of each state.

In addition, some states require that the signatures be notarized—that is, signed before a notary public who will stamp and sign the form.



Qualifying to Do Business Out of State

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This chapter explains when a nonprofit corporation has to “qualify to do business” in a state before engaging in certain activities in that state. This requirement is separate from, but related to, state fundraising registration. First, in a handful of states, simply registering to fundraise triggers the qualifying to do business requirement in the state. In most states, however, your nonprofit must engage in more activity than merely registering to fundraise before it will have to qualify to do business there. Some of the activities related to fundraising can trigger the qualification requirement. We discuss both the rules related to qualifying to do business in a state and the type of activities that might trigger that requirement for your nonprofit.

What Is “Qualifying to Do Business”?

If, like most nonprofits, your organization is legally organized as a nonprofit corporation, it will be incorporated in a particular state—usually where it has its main office. Legally speaking, your nonprofit corporation is a “domestic corporation” in its state of formation and a “foreign corporation” in all other states. For example, a nonprofit corporation formed in California is a domestic corporation in California and a foreign corporation in the other 49 states. “Foreign” in this context means a corporation formed out-of-state, not in a country other than the United States.

All 50 states have laws that require foreign corporations to register with the state before doing business there. The circumstances that trigger the requirement to register or qualify to do business differ state by state. When you qualify to do business in a state, it means you have secured approval from a state agency—usually the secretary of state—to conduct business or engage in certain activities in that state. This is a fairly simple process that involves appointing a registered agent in the state, filing an application, and paying a fee.

State foreign corporation laws apply to both nonprofit and for-profit corporations. They are totally separate from state charitable solicitations laws and are often administered by different state agencies. It might seem confusing that a nonprofit would have to qualify to “do business” in a state when it is a not-for-profit business. However, for these purposes

“doing business” is not limited to commercial profit-making activities. Rather, it includes the exercise of any corporate function. In the case of a nonprofit corporation, this can include soliciting donations or other activities related to fundraising or carrying out its nonprofit purpose. Thus, your nonprofit may be required to qualify to do business in one or more states because of its fundraising or other activities outside its home state. Whether and where it must qualify will depend on the nature and extent of the activities it conducts outside of its home state and the rules of the particular state where it engages in these activities.

Fundraising Registration Can Trigger Qualification Requirement

A handful of states require all foreign nonprofit corporations to qualify to do business as part of the fundraising registration process under their charitable solicitations laws. In other words, your nonprofit won't be permitted to register in these states unless it qualifies to do business there. These states consider registering to conduct charitable solicitations in the state sufficient in and of itself to constitute “doing business” in the state.

You should qualify to do business in these states before you submit your fundraising registration application. You'll need to submit a copy of the certificate of authority to do business in the state or similar document issued to your nonprofit by the secretary of state as part of the registration process.



TIP

Some states require you to appoint an agent for service of process when you register to fundraise. A few states require you to appoint an agent for service of process when you register to fundraise, but don't require you to qualify to do business in the state.

If you file the Unified Registration Statement (URS), you can appoint your agent by completing item 17 of the application form. See the discussion below for more information about what an agent for service of process does and how to find one. See the State-by-State Rules for Nonprofit Fundraising Registration for the rules in each state.

Intrastate Versus Interstate Business

If you are not in one of the jurisdictions that require nonprofits to qualify as part of the registration process, you may still have to qualify to do business in a state under its foreign corporation laws. Although every state's corporations law has its own variations on when a foreign corporation must qualify to do business, they all share one basic principle—foreign corporations must qualify in a state if they are engaged in intrastate business in that state. If the business in which they are engaged in a state is merely incidental to a larger interstate business operation, they do not have to qualify. Even in the 11 states that don't have charitable solicitation laws, foreign corporations, including nonprofit corporations, must qualify to do business if they engage in intrastate business in the state.

Most states define what constitutes “doing business” for purposes of qualification similarly because most states have modeled their state law rules after the Model Business Corporation Act. However, the exact requirements or wording can differ from state to state. You should always check the laws of the state where you are engaged in any activity to see if you need to qualify there. The first place to look to learn about a particular state's requirements is the website of the state's secretary of state or similar official. There is information on these offices with links later in this chapter in “The Mechanics—How You Qualify.” Links to the corporation laws of all 50 states can be found at the [Legal Information Institute](#)'s website. If you are still uncertain after reading this chapter and looking at the state rules, check with a lawyer.

In-State Business That Requires Qualification

Most states define “intrastate business” (or business that requires qualification) broadly and somewhat ambiguously. In California, for example, doing intrastate business is defined as “entering into repeated and successive [business] transactions” in the state. (Cal. Corp. Code § 191.) New York courts say that for a foreign corporation to be “doing business” in New York, it must engage in systematic, regular, and continuous activities constituting a fairly substantial part of its corporate business.

As a general rule, engaging in charitable solicitations in a state is not enough by itself to constitute the conduct of intrastate business requiring qualification. There must be something more. The following activities are often found to trigger qualification, regardless of whether or not they involve charitable solicitations.

- **Employees in the state.** If your nonprofit pays employees located in another state, you are more likely than not transacting intrastate business there and required to qualify.

EXAMPLE: An incorporated nonprofit college located in Massachusetts leases an office in New York City to serve as the fundraising headquarters in the state and hires clerical and development staff to help solicit funds. It must qualify to do business in New York.

- **Sales of goods or services within a state.** If your nonprofit sells goods or services from a location within a state—that is, the sale does not require approval from representatives of the nonprofit outside that state—or if the sale is made from inventory held in that state, most states will require you to qualify there.

EXAMPLE: A Nevada nonprofit corporation owns and operates a thrift store in Los Angeles, California, where it sells used donated clothing. It must qualify in California.

- **Providing services or labor.** Most states require qualification if your nonprofit provides services or labor within the state, unless the services or labor are incidental to an interstate sale.

EXAMPLE: A Georgia educational nonprofit contracts with the State of Florida to provide job training to the unemployed in Miami, Florida. The nonprofit must qualify in Florida.

- **Real property.** Renting or owning real property in another state also usually constitutes doing intrastate business there.

EXAMPLE: An Illinois nonprofit corporation rents part of a warehouse in Indiana to store donated items. It must qualify in Indiana.

In-State Business That Doesn't Require Qualification

If your nonprofit's activities in a state are primarily interstate business, you probably don't need to worry about qualifying there. Interstate business (more commonly called "interstate commerce") means transactions that are conducted across state lines—for example:

- national (not local) advertising campaigns
- postal or electronic mail or telephone solicitations from outside the state
- transactions conducted across state lines over the Internet, and
- purchasing goods within a state.

As long as you conduct any of these activities from your own state, the fact that they cross state lines to reach residents of another state usually does not mean you have to register in that state. Thus, for example, your nonprofit normally wouldn't have to qualify in a state if, from its home office, it makes phone solicitations there, sends email there, or accepts out-of-state donations from the state through its website. On the other hand, if you set up a branch office in another state and/or have employees who work there, you're going to have to qualify there.

Exempt Activities

All states exempt certain types of activities from their definition of intrastate business. In other words, most states specify certain types of activities that foreign corporations can engage in without having to qualify for business in the state. Common examples of the types of business activities that foreign corporations can conduct within a state without having to qualify are:

- holding meetings of the board of directors, or carrying on other activities concerning the corporation's internal affairs
- appearing in court, having settlement meetings, or mediating or arbitrating a dispute
- maintaining bank accounts (however, due to the Patriot Act, most banks will require a foreign corporation to qualify to do business in the state before opening a bank account)

- creating, securing, or collecting its own debts
- engaging in an isolated transaction completed within 30 days and not part of a course of similar repeated transactions
- selling through independent contractors, and
- soliciting or obtaining orders, whether by mail or through employees or agents or otherwise, if the orders require acceptance outside this state before they can become a contract.

Some of these exemptions have more application to nonprofits than others. The exemption for isolated transactions is particularly important to nonprofits. It means you can conduct occasional fundraising activities in another state and not have to qualify there.

EXAMPLE: Save Historic Eugene (SHE), a nonprofit incorporated in Oregon, holds a fundraising dinner every year at a San Francisco hotel. SHE need not qualify in California because of the dinner. Holding one dinner a year in California is an isolated transaction (obviously completed within 30 days) and therefore exempt.

On the other hand, engaging in repeated special fundraising events in another state can give rise to the requirement to qualify in that state.

EXAMPLE: Every year the nonprofit Save Historic Eugene conducts four charity auctions in various cities across Washington state. This repeated and ongoing activity likely means that the Oregon nonprofit must qualify to do business in Washington.

The Mechanics—How You Qualify

Qualification is a relatively simple registration process that involves filing paperwork and paying fees—similar to the procedures and fees required for incorporating. The qualification fees vary from state to state. Some states have lower fees for nonprofit corporations than for-profit ones.

The procedures differ from state to state, but usually you must:

- Complete and file a certificate of authority (or similarly titled document) to transact business in the state. The certificate contains general

information about your corporation, such as its name and address and a certification that it is in good standing in its state of formation.

- Publish a notice in a newspaper. If a state requires publication of a notice in a newspaper when a corporation is formed, it usually requires the same when a foreign corporation qualifies in the state. Local newspapers or corporate service providers can help you make this publication for a moderate fee.
- Pay your annual report fees. These fees are due each year with the annual statement that gives the names of your directors and officers, agent for service of process, and other basic information.
- Appoint a registered agent or resident agent that will receive corporate documentation and accept service of process within the state.

To learn the exact requirements and procedures of the state in which you need to qualify, visit the website of the state's secretary of state or similar official. Links to all state secretary of state (or equivalent agency) offices can be found at the [National Association of Secretaries of State](#) website. Some states do not have a secretary of state office. Instead, contact the appropriate state agency.

Appointing a Registered Agent

A registered agent (also called a resident agent or statutory agent in some states) is a resident person or company in the state who agrees to accept legal papers on your nonprofit's behalf. Your nonprofit cannot serve as its own agent. A few states permit you to appoint a state agency such as the secretary of state or attorney general, but most states don't allow this. There are two main types of registered agents.

Noncommercial registered agents. Any individual who resides in the state can serve as your registered agent. Business entities such as corporations can serve as well as long as they are qualified to do business in the state and have a physical address there. For example, you could use another nonprofit with an office in the state. The person or entity would have to complete a form agreeing to serve as your agent.

Commercial registered agents. There are many private companies in the business of serving as registered agents for corporations. Some of

these companies operate nationally, and can serve as your registered agent in any state. This can be a real advantage if you're engaged in intrastate business in multiple states. Of course, these companies charge fees for their services. Many secretaries of state have lists of commercial registered agents in their states, usually available on their websites.

Getting Professional Help

There are a number of private companies, such as [COGENCY GLOBAL INC.](#), that can assist you in preparing qualification papers, paying qualification fees, finding and appointing registered agents, and filing annual report forms in one or more states outside your nonprofit's state of formation. Using these professionals can be a real timesaver if your nonprofit must qualify in multiple states.

What If You Fail to Qualify to Do Business?

If your nonprofit corporation fails to qualify in a state in which it does intrastate business, it can be subject to financial penalties known as late-qualification penalties. Under California law, for example, there is a late-qualification penalty of \$250 plus \$20 per day for willful (a knowing, not inadvertent) failure to qualify. These penalties can add up: If the California Secretary of State determined that you willfully did business in California for two years prior to qualifying, the secretary of state could bill your nonprofit for approximately \$15,000 ($365 \times \$20 \times 2 \text{ years} = \$14,600 + \$250 = \$14,850$).

Other states simply authorize the assessment of a flat amount for failure to qualify. For example, the Florida Business Corporation Act imposes a \$500 to \$1,000 per year penalty for failure to qualify.

Most states will also prevent foreign corporations that fail to qualify from bringing a lawsuit in that state's courts. Under these laws (known as closed-door statutes), a court will delay or dismiss your lawsuit if the defendant objects because you did not qualify your business in the state. In some states, your lawsuit will be dismissed; in others it will be delayed until your company qualifies or pays any late qualification fees owed.

If you conclude that your activities might be considered intrastate business, it's best to qualify to do business in that state or states. That way you know you can use that state's courts to enforce your contracts and you will not have to pay a late qualification fee. Better to deal with the inconvenience and modest filing fees ahead of time rather than face the higher fees, penalties, and delays in getting into court that you might otherwise face.

