

**CHARITABLE SOLICITATION REQUIREMENTS
ALABAMA**

Registration Required?	Yes
Governing Law	ALA. CODE § 13A-9-70, <i>et seq.</i>
Exemptions	<ul style="list-style-type: none"> (1) Religious organizations; educational institutions and their related foundations; political organizations (2) Fraternal, social, educational, alumni, health care foundation, historical and civil rights organizations (3) Civic leagues and civic organizations which solicit solely from their membership (4) Persons requesting any contributions for the relief of any individual, specified by name at the time of the solicitation, if all of the contributions collected do not exceed \$10,000 and, without any deductions, are turned over to the named beneficiary (5) Any charitable organization that does not intend to solicit and receive and does not actually receive contributions in excess of \$25,000 during the fiscal year, provided all of its fundraising functions are carried out by volunteers (6) Any charitable org receiving an allocation from an incorporated community chest or united fund, provided the fund is complying with registration and the charitable org complies with (5) (7) Veterans organizations provided all fundraising activities are carried out by volunteers
URS Form Accepted?	Yes – in lieu of “Charitable Organization Registration Statement” State Form
Signatures	<p>Must be notarized:</p> <ul style="list-style-type: none"> (1) President or other authorized Officer, AND (2) Chief Fiscal Officer
Additional Information Required	<ul style="list-style-type: none"> (1) Copy of the charitable organizational charter (2) Articles of Incorporation (3) Bylaws (4) IRS Determination Letter (5) Attached list of officers, directors, etc (names, addresses, phone numbers)
Period of Registration	Indefinite
Fees	\$25; Check made payable to “Office of the Attorney General”
Annual Renewal and Financial Reporting	<p>The following is due annually within 90 days of fiscal year end:</p> <ul style="list-style-type: none"> (1) \$25 Fee (2) “Annual Renewal” State Form (3) Financial Report – requirement may be met by submitting a copy of IRS Form 990

CHARITABLE SOLICITATION REQUIREMENTS

Mailing Address & Contact Info.	Ofc. of the Atty General, Consumer Protection Section, 500 Dexter Avenue, Montgomery, AL 36130-0152 Rhonda Lee Barber: 334-242-7335 http://www.ago.state.al.us/consumer_charities.cfm
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**CHARITABLE SOLICITATION REQUIREMENTS
ALASKA**

Registration Required?	Yes
Governing Law	ALASKA STAT. § 45.68.010 et seq. and 9 Alaska Admin Code 12.010, <i>et seq.</i>
Exemptions	<p>(1) Church or religious organization that is exempt from filing an annual return with the IRS</p> <p>(2) A candidate for national, state, or local office, and a political party or group if the candidate, party, committee or group is required to file financial info</p> <p>(3) Charitable organization that does not intend to or does not receive contributions, excluding government grants, in excess of \$5,000 or that does not receive contributions from more than ten persons during the fiscal year if, in either situation (i) all functions, including solicitation, are carried on by volunteers and (ii) an officer or member of the organization is not paid or does not otherwise receive all or part of the assets or income of the organization</p>
URS Form Accepted?	Yes – in lieu of “Alaska Charitable Organization Registration Form”
Signatures	<p>Need not be notarized</p> <p>(1) One signature required</p>
Additional Information Required	<p>(1) Fundraiser contracts</p> <p>(2) IRS Form 990 or most recent audited financial statement with an explanation as to why a Form 990 for the most recent fiscal year was not available (then submit Form 990 when available)</p> <p>(3) Attached list of officers (names, addresses, and phone numbers)</p>
Period of Registration	One year; Due on September 1 st
Fees	\$40; Check payable to “State of Alaska” or pay by Visa or MasterCard by completing a Credit Card Payment Form
Annual Renewal and Financial Reporting	Registration expires on September 1 st each year. To renew a registration, a registration form must be filed every year.
Mailing Address & Contact Info.	State of Alaska, Department of Law, Attorney General’s Office, 1031 W. 4 th Ave., Suite 200, Anchorage, AK 99501-1994 Davyn Williams: 907-269-5200; davyn.williams@alaska.gov http://www.law.alaska.gov/department/civil/consumer/charityreg.html
Misc.	Failure to register prior to soliciting charitable contributions is a class A misdemeanor (up to \$25,000 penalty/violation).

**CHARITABLE SOLICITATION REQUIREMENTS
ARIZONA**

Registration Required?	Yes
Governing Law	ARIZ. REV. STAT. § 44-6551-44-6561
Exemptions	<p>(1) State, counties, municipalities, or their agencies (2) Political parties, candidates for federal, state, or local office and campaign committees required to file financial information with federal, state, or local election agencies</p> <p>* Religious organizations must register, but are not required to file any financial disclosure information if <u>all</u> of the following apply:</p> <p>(1) It is a tax-exempt entity pursuant to the IRC (2) No part of its net income inures to the direct benefit of any individual (3) The organization only solicits monies from its membership, congregation, or previous donors and the organization's conduct and fees charged for services are primarily supported and paid through government grants or contracts.</p> <p>*Religious organizations should file a "Religious Organization Registration Form"</p>
URS Form Accepted?	Yes – in lieu of "Charitable Organization Registration/Renewal Form"
Signatures	<p>Must be notarized:</p> <p>(1) President (or equivalent), AND (2) Secretary/Treasurer (or equivalent)</p>
Additional Information Required	<p>(1) IRS Form 990 (2) IRS Determination Letter</p>
Period of Registration	One year
Fees	No fees
Annual Renewal and Financial Reporting	<p>Renewals are due annually between September 1st – 30th IRS Form 990 is due within one year of filing No fees</p>
Mailing Address & Contact Info	<p>Secretary of State, Charities Division, 1700 W Washington, 7th Floor, Phoenix, AZ 85007-2808 Karie Pesserillo: 602-542-6187 www.azsos.gov/business_services/Charities</p>

**CHARITABLE SOLICITATION REQUIREMENTS
ARKANSAS**

Registration Required?	Yes – Charitable organizations soliciting or intending to solicit contributions in excess of \$25,000 a year, or using a paid solicitor or fund-raising counsel, must file an application for registration
Governing Law	ARK. CODE ANN. § 4-28-401, <i>et seq.</i>
Exemptions	<p>(1) Religious organizations</p> <p>(2) Nonprofits raising less than \$25,000 per year with no paid staff or fundraisers</p> <p>(3) Parent-teacher associations</p> <p>(4) Accredited educational institutions</p> <p>(5) Nonprofit hospitals</p> <p>(6) Political candidates and organizations</p> <p>(7) Governmental organizations</p> <p>*Exemptions must be applied for</p>
URS Form Accepted?	Yes – in lieu of “Charitable Organization Application for Registration”
Signatures	<p>Must be notarized:</p> <p>(1) An authorized officer, director, or an incorporator must sign</p>
Additional Information Required	<p>(1) Fundraiser contracts</p> <p>(2) Articles of Incorporation</p> <p>(3) Bylaws</p> <p>(4) IRS Form 990</p> <p>(5) IRS Determination letter</p> <p>(6) Audit, if gross revenue exceeds \$500,000</p> <p>(7) “Consent for Service: Charitable Organization” state form (if located outside state of Arkansas)</p>
Period of Registration	One year
Fees	No fees for charities; \$100 for fundraising counsel; \$200 for paid solicitors; Check payable to “Office of Attorney General”
Annual Renewal and Financial Reporting	<p>No fees for renewals or financial reporting.</p> <p>Renewal of registration due by the anniversary of initial registration.</p> <p>Annual Financial Reporting is due by May 15th (If fiscal year other than calendar year, may file within 6 months after fiscal year end, upon request):</p> <p>(1) IRS Form 990, if required to file with IRS – if not required, then complete a “Charitable Organization Annual Report”</p> <p>(2) Audit, for organizations with gross revenue exceeding \$500,000</p> <p>(3) Fundraiser contracts</p>

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Mailing Address & Contact Info.	Ofc. of Atty. General, Charities Division, 323 Center St #200, Little Rock, AR 72201-2610 Shaunta Belmont-Brown, Charitable Registration Specialist: 501-682-1109 http://ag.arkansas.gov/consumers_protection_charitable_registration.html
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**CHARITABLE SOLICITATION REQUIREMENTS
CALIFORNIA**

Registration Required?	Yes – Must register with the Attorney General’s Registry of Charitable Trusts within 30 days of initially receiving assets
Governing Law	CAL. GOV’T CODE §§ 12580-12596; Cal. Code Regs, Title 11 §§ 300-310, 999.1-999.4; Cal. Bus. & Prof. Code §§ 17510-17510.85; 22930; Cal. Corp Code § 5250.
Exemptions	<ul style="list-style-type: none"> (1) Religious organizations and religious corporations (2) Government agencies (3) Hospitals (4) Political committees (5) Corporate trustees subject to the jurisdiction of other CA state and federal agencies (6) Charity organized in another state that is not “doing business” or holding property in CA
URS Form Accepted?	Yes – in lieu of CT-1 Form (“Initial Registration Form”)
Signatures	<p>Need not be notarized</p> <ul style="list-style-type: none"> (1) Any authorized officer or director
Additional Information Required	<ul style="list-style-type: none"> (1) Articles of Incorporation (2) Bylaws (3) IRS Form 1023, if submitted to IRS (4) IRS Form 990 (5) IRS Determination Letter, if received from IRS (6) Audit, if gross revenue exceeds \$2 million (exclusive of grants from, and contracts for services with, governmental entities for which the entity requires an accounting of the funds received)
Period of Registration	One year
Fees	For initial registration: \$25 Fee; Check payable to “Department of Justice”
Annual Renewal and Financial Reporting	<p>The following must be submitted within 4 ½ months of fiscal year end:</p> <ul style="list-style-type: none"> (1) Fee depends on gross annual revenue (check payable to “Attorney General’s Registry of Charitable Trusts”): <ul style="list-style-type: none"> (a) \$0 if less than \$25,000 (b) \$25 if \$25,000 - \$100,000 (c) \$50 if \$100,001 - \$250,000 (d) \$75 if \$250,001 - \$1 million (e) \$150 if \$1 million - \$10 million (f) \$225 if \$10 million - \$50 million

CHARITABLE SOLICITATION REQUIREMENTS

	(g) \$300 if more than \$50 million (2) IRS Form 990 (3) Financial Report (Form RRF-1, "Registration/Renewal Report") (4) Audit, if gross revenue exceeds \$2 million (exclusive of grants from, and contracts for services with, governmental entities for which the entity requires an accounting of the funds received)
Mailing Address & Contact Info.	Registry of Char. Trusts, Ofc. of Atty. General, P.O. Box 903447, Sacramento, CA 94203-4470 916-445-2021 http://caag.state.ca.us/charities/index.htm ; See also the General Guide for Initial Registration at http://ag.ca.gov/charities/forms

**CHARITABLE SOLICITATION REQUIREMENTS
COLORADO**

Registration Required?	Yes *Must register prior to raising funds in Colorado *All filings must be made electronically via the Secretary's web site
Governing Law	COLO. REV. STAT. § 6-16-101, <i>et seq.</i>
Exemptions	<p>(1) Organizations exempt from filing an IRS Form 990 because they are a church for federal tax purposes</p> <p>(2) Political parties, candidates for federal or state office, and political action committees required to file financial information with federal or state elections commissions</p> <p>(3) Charitable organizations that do not intend to and do not actually raise or receive gross revenue (excluding grants) in excess of \$25,000 during a fiscal year or do not receive contributions from more than 10 persons during a fiscal year</p>
URS Form Accepted?	No
Signatures	Need not be notarized (1) An authorized officer, including the CFO, must electronically sign the registration.
Information Required	<p>(1) Fundraiser contracts</p> <p>(2) IRS Determination Letter (only the date of the letter is required)</p> <p>(3) Designation of a registered agent</p>
Period of Registration	One year
Fees	\$10; Checks will not be accepted except to establish a prepaid account. Otherwise, Visa, MasterCard, or American Express will be accepted.
Annual Renewal and Financial Reporting	<p>Must login to the online registration system to open a renewal form annually.</p> <p>Must file a financial report for the most recent fiscal year before the 15th day of the fifth month after the close of the fiscal year</p> <p>\$10 Fee</p>
Mailing Address & Contact Info.	<p>Charitable Solicitations Program, Ofc. Of the Secretary of State, 1700 Broadway, #200, Denver, CO 80290 – but all registrations must be made electronically</p> <p>Terry Long: 303-894-2200, ext. 6487</p> <p>http://www.sos.state.co.us/pubs/charities/charitable.htm.</p>

**CHARITABLE SOLICITATION REQUIREMENTS
CONNECTICUT**

Registration Required?	Yes
Governing Law	CONN. GEN. STAT. § 21A-175, <i>et seq.</i>
Exemptions	Organizations that solicit contributions within Connecticut and are a: (1) Religious corporation, institution, or society; (2) Parent-teacher association or an accredited educational institution; (3) Nonprofit hospital; or (4) Governmental unit or instrumentality; AND (5) Solicit solely for the benefit of (1) – (4) above, OR (6) Normally receive less than \$50,000 in contributions annually, and do not compensate any person primarily to conduct solicitations *Exemption must be claimed before any solicitation occurs in Connecticut, using Connecticut Form CPC-54
URS Form Accepted?	Yes – in lieu of Form PCUREG-01 (“Charitable Organization Registration Application”)
Signatures	Need not be notarized (1) Any <u>two</u> authorized officers must sign
Additional Info. Required	(1) IRS Form 990 (2) Audit by an independent public accountant, if gross receipts exceeds \$500,000 (excluding government grants and fees, and trust revenues) (3) If the organization is newly organized and has not yet completed its initial fiscal year, a financial report is not required, but will be required if and when it renews its registration (4) Attached list of officers, directors, principal salaried employees, etc (names, titles, addresses)
Period of Registration	One year; registration expires the last day of the 5 th month after the end of the organization’s fiscal year
Fees	\$50; Check payable to “Dept. of Consumer Protection.” Late fee of \$25/month or part thereof if received after the due date or extended due date
Annual Renewal and Financial Reporting	The following must be submitted by the last day of the 5 th month following the close of the organization’s fiscal year (Extensions of 6 months will be granted upon written request before the expiration date by email to ctcharityhelp@po.state.ct.us): (1) \$50 fee; \$25 late fee applies per month or part thereof if received after the due date or extended due date (2) Renewal form (3) IRS Form 990 (4) Financial Report (5) Audit, if gross revenue exceeds \$500,000 (excluding government grants and fees, and trust revenues)

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Mailing Address & Contact Info.	Public Charities Unit, c/o Ofc. of Atty. General, 55 Elm St., P.O. Box 120, Hartford, CT 06141-0120 860-808-5030; http://www.ct.gov/dcp/cwp/view.asp?a=1654&q=459952
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**CHARITABLE SOLICITATION REQUIREMENTS
DELAWARE**

Registration Required?	No; however, a solicitor must identify himself and the agency for which the funds are solicited AND donors are entitled to question how the funds will be allocated between admin costs and actual charitable use
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**CHARITABLE SOLICITATION REQUIREMENTS
DISTRICT OF COLUMBIA**

Registration Required?	Yes *DC treats out-of-state nonprofits the same as DC-located organizations *DC requires a Basic Business License with a charitable solicitation endorsement
Governing Law	D.C. CODE § 44-1701 (2001 ed.); DC Mun. Regs. Title 16, Chapter 13.
Exemptions	<p>(1) Church or religious corporation or an organization under the control of a church or religious corporation</p> <p>(2) Organizations receiving less than \$1,500 in gross total receipts in a calendar year, provided all functions, including fundraising, are carried out by individuals who are unpaid</p> <p>(3) Organizations created for educational purposes</p> <p>(4) American Red Cross</p> <p>*Organizations seeking exemption must file Form 164.</p>
URS Form Accepted?	Yes – but several other forms must also be submitted (see below) in order to obtain a Charitable Solicitation BBL
Signatures	<p>Must be notarized:</p> <p>(1) President or Vice President, AND</p> <p>(2) Secretary or Assistant Secretary</p>
Additional Information Required	<p>(1) Fundraiser contracts</p> <p>(2) Articles of Incorporation</p> <p>(3) Bylaws</p> <p>(4) IRS Form 990</p> <p>(5) IRS Determination Letter (if pending, a certified copy of IRS Form 1024 submitted)</p> <p>(6) Designation of a Registered Agent (may use item 17 on URS)</p> <p>(7) Obtain a Basic Business License - \$208 category license fee, plus a \$70 application fee and \$25 endorsement fee</p> <p style="padding-left: 20px;">(a) BBL EZ Form (“Basic Business License Application”)</p> <p>(8) Certificate of Occupancy/Compliance for Zoning Regulations</p> <p>(9) Clean Hands Certification</p> <p>(10) Proof of registration with the Office of Tax & Revenue</p> <p>(11) Uniform Registration Statement, including a list of professional fundraisers and solicitors</p> <p>(12) Full statement of the character and extent of charitable work being done</p> <p>(13) Certified Resolution authorizing a corporate officer to make application in DC</p> <p>(14) Itemized Financial Statement</p>
Period of Registration	Two years

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Fees	Total Fees of \$303; Check payable to “DC Treasurer”
Annual Renewal and Financial Reporting	The following is due by September 1 st each year: (1) \$80 fee (2) IRS Form 990 (3) Financial Report
Mailing Address & Contact Info.	Dept. of Consumer & Reg. Affairs, 941 N. Capital St. NE, Suite 1000, Washington, DC 20002-4259 202-442-4513; dcra.dc.gov/dcra/cwp/view,A,1411,Q,642526.asp

**CHARITABLE SOLICITATION REQUIREMENTS
FLORIDA**

Registration Required?	Yes
Governing Law	FLA. STAT. § 496.405, <i>et seq.</i>
Exemptions	<p>(1) Religious organizations</p> <p>(2) An organization which limits solicitation to its membership</p>
URS Form Accepted?	No – A “Solicitation of Contributions Registration Application” must be submitted
Signatures	<p>Must be notarized:</p> <p>(1) Treasurer or Chief Fiscal Officer must sign (Affidavit completed at end of registration form)</p>
Additional Information Required	<p>(1) Complete a “Solicitation of Contributions Registration Application”</p> <p>(2) Fundraiser contracts</p> <p>(3) IRS Form 990</p> <p>(4) IRS Determination Letter</p>
Period of Registration	One year
Fees/Mailing Address	<p>Varies depending on contributions received the preceding fiscal year:</p> <p>(1) \$10 if less than \$5,000</p> <p>(2) \$75 if \$5,000 - \$100,000</p> <p>(3) \$125 if \$100,001 - \$200,000</p> <p>(4) \$200 if \$200,001 - \$500,000</p> <p>(5) \$300 if \$500,001 - \$1 million</p> <p>(6) \$350 if \$1,000,001 - \$9,999,999</p> <p>(7) \$400 if \$10 million or more</p> <p>* If \$25,000 or less and no paid professional, the fee is \$10</p> <p>Check payable to “Florida Department of Agriculture and Consumer Services”</p>
Annual Renewal and Financial Reporting	<p>The following must be submitted by the anniversary date of registration:</p> <p>(1) Fee (same as above)</p> <p>(2) \$25 late fee for each month or part of a month after the expiration date</p> <p>(3) Complete the renewal form provided by the department</p>
Mailing Address & Contact Info.	<p>Florida Department of Agriculture & Consumer Services, Solicitation of Contributions, P.O. Box 6700, Tallahassee, FL 32399-6700</p> <p>Mary Stimmel: 850-488-2221</p> <p>http://www.800helpfla.com/socbus.html</p>

**CHARITABLE SOLICITATION REQUIREMENTS
GEORGIA**

Registration Required?	Yes
Governing Law	GA. CODE ANN. § 43-17-1, <i>et seq.</i>
Exemptions	(1) Organizations with less than \$25,000 in annual revenues (2) Organizations recognized as religious under IRC 501(c)(3) and not required to file IRS Form 990 (3) Nonprofit educational institutions and their agencies (4) Political parties, candidates, and political action committees (5) National charities with registered Georgia affiliates
URS Form Accepted?	Yes- in lieu of Form C-100 (“Charitable Organization Registration”)
Signatures	Must be notarized: (1) Any authorized executive officer *By signing the URS, the signer irrevocably appoints the Sec. of State as the organization’s agent for service of process for any action arising from the Solicitation Act
Additional Information Required	(1) IRS Form 990 (2) IRS Determination Letter (3) “Georgia Supp. to URS” state form (4) Audit, if gross revenue exceeds \$1 million (5) CPA review for organizations between \$500,000 and \$1 million (6) The organization’s own financial statement consisting of a balance sheet and income/expense statement for organizations below \$500,000
Period of Registration	2 years
Fees	\$35; Check payable to “Secretary of State”
Annual Renewal and Financial Reporting	The following is due within 2 years of the filing anniversary date: (1) Renewal notice (which will be mailed to the organization) (2) \$20 fee (3) IRS Form 990 (4) Audit, if gross revenue is over \$1 million; CPA review if between \$500,000 - \$1 million; Organization’s own financial statement consisting of a balance sheet and income/expense statement if below \$500,000 *A written request for extension must be accompanied by the \$20 fee and the renewal form and must be received before the expiration date. It must specify why the financial statements cannot be filed and a date when they will be filed.

CHARITABLE SOLICITATION REQUIREMENTS

Mailing Address & Contact Info.	Securities and Business Regulation, 2 Martin Luther King, Jr. Dr., #802 W. Tower, Atlanta, GA 30303-9000 Charities Unit: 404-656-3920 http://sos.georgia.gov/securities/charitable_organization.htm
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**CHARITABLE SOLICITATION REQUIREMENTS
HAWAII**

Registration Required?	Yes- online
Governing Law	HAW. REV. STAT. § 467B
Exemptions	<p>(1) Duly organized religious corporation, institution, or society</p> <p>(2) Parent-teacher association or any educational institution, the curricula of which in whole or in part are registered or approved by any state or the US either directly or by acceptance of accreditation by an accrediting body</p> <p>(3) Nonprofit hospital licensed by the state or any similar provision of the laws of any other state</p> <p>(4) Governmental unit or instrumentality of any state or the US</p> <p>(5) Any person who solicits solely for the benefit of organizations described in exemptions (1) – (4)</p> <p>(6) Charitable organization that normally receives less than \$25,000 in contributions annually, if the organization does not compensate any person primarily to conduct solicitation</p> <p>Organizations must apply for exemption using Hawaii’s Application for Recognition of Exemption from the Registration</p>
URS Form Accepted?	<p>Yes</p> <p>*Starting January 1, 2009, charities that solicit funds in Hawaii must register using the URS and must do so online at http://efile.form990.org/states/Hawaii</p>
Signatures	<p>Need not be notarized</p> <p>(1) Any <u>two</u> authorized officers</p>
Additional Information Required	(1) May need PDF copies of organizing docs and/or correspondence from the IRS regarding tax exempt status (the system will tell you if these docs are needed)
Period of Registration	Indefinite
Fees	None
Annual Renewal and Financial Reporting	<p>The following is due on or before the date the organization’s Form 990 or 990EZ must be filed with the IRS (including any extensions granted by the IRS):</p> <p>(1) Fee (Check payable to “State of Hawaii”)</p> <p>(a) \$10 if gross income is less than \$25,000</p> <p>(b) \$25 if \$25,000 - \$49,999</p> <p>(c) \$50 if \$50,000 - \$99,999</p> <p>(d) \$100 if \$100,000 - \$249,999</p> <p>(e) \$150 if \$250,000 - \$499,999</p> <p>(f) \$200 if \$500,000 - \$999,999</p> <p>(g) \$300 if \$1 million - \$1,999,999</p>

CHARITABLE SOLICITATION REQUIREMENTS

	<p>(h) \$500 if \$2 million - \$4,999,999</p> <p>(i) \$750 if \$5 million or more</p> <p>(2) IRS Form 990 or 990 EZ</p> <p>(3) Audit, if organization's gross revenues (excluding government grants) are more than \$500,000 or where the charity prepares an audited financial statement required by a governmental authority or third party</p>
Mailing Address & Contact Info.	<p>State of Hawaii, Department of the Attorney General, Tax Division, 425 Queen Street, Honolulu, HI 96813-2903</p> <p>808-586-1470</p> <p>http://hawaii.gov/ag/charities</p>

**CHARITABLE SOLICITATION REQUIREMENTS
IDAHO**

Registration Required?	No
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**CHARITABLE SOLICITATION REQUIREMENTS
ILLINOIS**

Registration Required?	Yes
Governing Law	760 ILL. COMP. STAT. 55/1; 225 ILL. COMP. STAT. 460/1
Exemptions	<p>(1) The US, any State, territory, or possession of the US, DC, Puerto Rico, or to any of their agencies or to any governmental subdivision</p> <p>(2) A corporation sole, or other religious corporation, trust or organization which holds property for religious, charitable, hospital, or educational purposes or for the purpose of operating cemeteries or a home or homes for the aged</p> <p>(3) Any agency or organization, incorporated or unincorporated, affiliated with and directly supervised by such a religious corporation or organization</p> <p>(4) An officer, director, or trustee of any such religious corporation, trust, or organization who holds property in his official capacity for like purposes</p> <p>(5) A charitable organization foundation, trust, or corporation organized for the purpose of and engaged in the operation of schools or hospitals</p> <p>*A religious organization seeking an exemption from filing annual reports is required to file a Form CO-3 (“Religious Organization Exemption Form”) and the Form CO-1 (“Charitable Organization Registration Statement”) and send to the mailing address below</p>
URS Form Accepted?	Yes – in lieu of Form CO-1 (“Charitable Organization Registration Statement”)
Signatures	<p>Need not be notarized</p> <p>(1) President AND</p> <p>(2) Chief Financial Officer</p>
Additional Information Required	<p>(1) Fundraiser contracts</p> <p>(2) Certificate/Articles of Incorporation</p> <p>(3) Bylaws</p> <p>(4) IRS Form 990</p> <p>(5) IRS Determination letter</p> <p>(6) Audit, if over \$300,000 in gross revenue</p> <p>(7) Must designate a Registered Agent – may use item 17 on URS</p> <p>(8) Form CO-2: Charitable Organization Financial Info Form if org in operation less than 1 year (notarized)</p> <p>(9) Attached list of officers, directors, trustees (names, addresses, phone)</p>
Period of Registration	Indefinite

CHARITABLE SOLICITATION REQUIREMENTS

Fees	\$15; Check payable to “Illinois Charity Bureau Fund”
Annual Renewal and Financial Reporting	No renewal of registration; The following financial report is due within 6 months of fiscal year end: (1) \$15 fee (\$100 late fee if registration expires) (2) IRS Form 990 (3) Form AG990-IL (“Illinois Charitable Organization Supplement”) (4) Audit, if gross contributions over \$300,000 or professional fundraiser used and contributions exceed \$25,000 (5) Form IFC (“Attorney General Report of Individual Fundraising Campaign”), if a paid professional fundraiser was used
Mailing Address & Contact Info.	Office of the Illinois Attorney General, Charitable Trust Bureau, 100 W. Randolph St., 11 th floor, Chicago, IL 60601-3175 312-814-2595 http://www.illinoisattorneygeneral.gov/charities/file_require.html

**CHARITABLE SOLICITATION REQUIREMENTS
INDIANA**

Registration Required?	No
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CHARITABLE SOLICITATION REQUIREMENTS
IOWA

Registration Required?	No
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**CHARITABLE SOLICITATION REQUIREMENTS
KANSAS**

Registration Required?	Yes
Governing Law	KAN. STAT. ANN. § 17-1760, <i>et seq.</i>
Exemptions	<ul style="list-style-type: none"> (1) Religious corporation, trust, or organization (2) Accredited educational institutions or any of their foundations (3) Any other educational institution confining its solicitation to the student body, alumni, faculty, and trustees (4) Fraternal, social, alumni organizations and historical societies when solicitation is confined to membership (5) Any organization which does not receive contributions in excess of \$10,000 per year
URS Form Accepted?	Yes – in lieu of the “Registration Statement for Solicitations” (SC 53-10)
Signatures	Need not be notarized: <ul style="list-style-type: none"> (1) An authorized officer, AND (2) Chief Fiscal Officer
Additional Information Required	<ul style="list-style-type: none"> (1) Articles of Incorporation (2) IRS Form 990 (3) IRS Determination Letter (4) Audit, if contributions received exceed \$500,000
Period of Registration	One year
Fees	\$35; Check payable to “Secretary of State”
Annual Renewal and Financial Reporting	The following is due within 6 months of fiscal year end: <ul style="list-style-type: none"> (1) Renewal form (SC-53-10) (2) \$35 fee (3) IRS Form 990 or financial report (4) Audit, if contributions in excess of \$500,000
Mailing Address & Contact Info.	Ron Thornburgh, Sec. of State, First Floor, Memorial Hall, 120 SW 10 th Ave., Topeka, KS 66612-1594 785-296-4564 http://www.kssos.org/forms/forms_results.asp?division=BS#Charitable Organizations

**CHARITABLE SOLICITATION REQUIREMENTS
KENTUCKY**

Registration Required?	Yes- URS
Governing Law	KY. REV. STAT. ANN. § 367.650, <i>et seq.</i>
Exemptions	<p>Solicitations</p> <p>(1) by an organization of contributions from its members and their families only</p> <p>(2) by religious organizations soliciting funds for religious purposes</p> <p>(3) by a publicly-owned, or nonprofit privately-endowed, educational institution - from alumni, faculty members, student body, and their families</p> <p>(4) local solicitations by a student group or parent-teacher association for its campus or group activities with the approval of the administration of the educational institution</p> <p>Exemption may be requested by sending supporting documentation with a letter of request.</p>
URS Form Accepted?	Yes
Signatures	<p>Need not be notarized</p> <p>(1) Any officer must sign</p>
Additional Information Required	<p>The following are not required, but <i>requested</i>:</p> <p>(1) Fundraiser contracts</p> <p>(2) Certificates/Articles of Incorporation</p> <p>(3) Bylaws</p> <p>The following are <i>required</i>:</p> <p>(1) IRS Form 990</p> <p>(2) IRS Determination letter</p> <p>(3) Attached list of officers, directors, trustees, <u>principal</u> salaried execs (names, titles, addresses, phone)</p>
Period of Registration	<p>The calendar year in which the registration is received; the URS expires 12/31 annually.</p> <p>*Once the organization has submitted a Form 990 to the IRS, a copy of the 990 becomes the registration document with the same IRS due date.</p>
Fees	No fees
Annual Renewal and Financial Reporting	<p>The following is due within 4 ½ months of fiscal year end:</p> <p>(1) IRS Form 990, unless not yet filed with the IRS, in which case, a new notice of intent to solicit shall be filed with the AG</p>

CHARITABLE SOLICITATION REQUIREMENTS

Mailing Address & Contact Info.	Cynthia Lowe, Ofc. of Atty. General, Consumer Prot. Div., Nonprofit Registration, 1024 Capital Center Dr., Frankfort, KY 40601-8204 Charity Registration: 502-696-5300 www.ag.ky.gov/civil/consumerprotection/charity
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**CHARITABLE SOLICITATION REQUIREMENTS
LOUISIANA**

Registration Required?	Yes- URS and requirement checklist from AG's website
Governing Law	LA. REV. STAT. ANN § 51:1901-1904; LA. ADMIN. CODE, Title 16, Part III, Chapter 5, Sec. 515.
Exemptions	<p>(1) Religious organizations exempt from federal income tax under IRC 501(c)(3), if not primarily supported by funds solicited outside its own membership or congregation</p> <p>(2) Educational institutions recognized or approved by the LA Dept. of Edu.</p> <p>(3) Voluntary health organizations organized under LA or federal law</p>
URS Form Accepted?	Yes
Signatures	<p>Need not be notarized</p> <p>(1) Any authorized officer, director, or incorporator</p>
Additional Information Required	<p>(1) Fundraising contracts</p> <p>(2) Certificate/Articles of Incorporation</p> <p>(3) Bylaws</p> <p>(4) IRS Determination Letter</p> <p>(5) IRS Form 990</p> <p>(6) Any LA-based organization must submit documentation demonstrating that it has established its exemption from LA corp. income tax (any 501(c)(3) organization can claim exemption by submitting its IRS Determination Letter to the LA Dept. of Revenue)</p> <p>(7) Attached list of officers, directors, trustees, principal salaried execs (names, titles, addresses, phone)</p>
Period of Registration	One year
Fees	\$25; Check payable to "The Louisiana Department of Justice"
Annual Renewal and Financial Reporting	<p>Anniversary of initial registration, the following are due</p> <p>(1) Fundraising contracts</p> <p>(2) URS</p> <p>(3) IRS Form 990</p> <p>(4) \$25 fee</p>
Mailing Address & Contact Info.	<p>Public Protection Division, 1885 N. 3rd St., 4th Floor, Baton Rouge, LA 70802-5146</p> <p>Stacy Antie: 225-326-6474</p> <p>http://www.ag.state.la.us/Article.aspx?articleID=291&catID=0</p>

**CHARITABLE SOLICITATION REQUIREMENTS
MAINE**

Registration Required?	Yes
Governing Law	9 ME. REV. STAT. ANN 385, § 5001-5018
Exemptions	<p>Organizations established for religious purposes have no registration requirement.</p> <p>The following are eligible to file an Exempt Charitable Organization application and pay a \$10 fee:</p> <ol style="list-style-type: none"> (1) Organizations that solicit primarily within their membership, with solicitation activities being conducted by the members (2) Persons soliciting contributions for the relief of any individuals specified by name at the time of the solicitation, when all of the contributions collected, without any deductions whatsoever, are turned over to the named beneficiary for that individual's use (3) Organizations that do not intend to solicit and receive, and do not actually solicit or receive, contributions from the public in excess of \$10,000 during a calendar year, or do not receive contribution from more than 10 persons during a calendar year, if all fund-raising activities are conducted by persons who are unpaid for their services, and if no part of the assets or income inures to the benefit of, or is paid to, any officer or member (4) Educational institutions, the curriculums of which in whole or in part are registered or approved by the Dept. of Education, either directly or by acceptance of accreditation by an accrediting body recognized by the Dept. of Education (5) Organizations operated by the student bodies of such institutions (6) Hospitals that are nonprofit and charitable
URS Form Accepted?	Yes—In lieu of “Charitable Solicitations Application”
Signatures	<p>Must be notarized</p> <ol style="list-style-type: none"> (1) One Principal Officer
Additional Information Required	<ol style="list-style-type: none"> (1) IRS Form 990 (2) IRS Determination letter (3) Audit for most recently audited year (4) Additional state forms included in the URS (5) Attached list of officers, directors, trustees, principal salaried execs (names, titles, addresses, phone, e-mail) <p>*No later than Sept. 30th of each year, the charitable organization must submit Maine's “Annual Fundraising Activity Report” available on Maine's website</p>
Period of Registration	One year (or until Nov. 30 following initial registration)

CHARITABLE SOLICITATION REQUIREMENTS

Fees	\$50 (includes \$25 license and \$25 application fees); Check payable to “State of Maine treasurer”
Annual Renewal and Financial Reporting	The following is due by November 30 th : (1) \$25 fee (2) IRS Form 990 (3) Financial Report (4) Renewal application- either URS or Maine’s form (5) Audit, if gross receipts are more than \$30,000
Mailing Address & Contact Info.	Ofc. of Licensing & Registration, Charitable Solicitation Program, 35 State House Station, Augusta, ME 04333-0035 Marlene McFadden: 207-624-8624; marlene.m.mcfadden@state.me.us www.maine.gov/pfr/professionallicensing/professions/charitable/organization.htm

**CHARITABLE SOLICITATION REQUIREMENTS
MARYLAND**

Registration Required?	Yes
Governing Law	MD. CODE ANN. BUS. REG. § 6-101, <i>et seq.</i>
Exemptions	An organization is exempt if it does not employ a professional solicitor and is: (1) a religious organization exempt from federal tax (2) an organization soliciting only from its members (3) an organization that does not receive more than \$25,000 per year in contributions from the public – these organizations must file annually “Exempt Organization Fundraising Notice” Form SS-208 An organization claiming an exemption must provide evidence of its exemption (IRS determination letter for religious organizations, for example)
URS Form Accepted?	Yes—In lieu of Registration Statement Form COR-92
Signatures	Need not be notarized (1) The president, chairman, or principal officer *By signing the URS, the signer (i) consents to the jurisdiction and venue of the Circuit Court of Anne Arundel Co. in actions brought under Title 6 of the Business Regulation Article of the Annotated Code of Maryland and (ii) certifies that all taxes due or due to be collected and paid over to the State, Baltimore City, or a Maryland county have been paid or collected and paid over, and (iii) certifies the copy of the IRS Form 990 or 990EZ accompanying the statement is a true copy of the form filed with the IRS
Additional Information Required	(1) Fundraiser contracts (2) Certificate/Articles of Incorporation (3) Bylaws (4) IRS Form 990 (5) IRS Determination Letter (6) Audit, if gross income from charitable contributions is at least \$500,000 (7) CPA Review, if gross income from charitable contributions is between \$200,000 - \$500,000
Period of Registration	One year
Fees	Fee varies depending on gross revenue: (1) \$0 if \$0-24,999.99 (but if the organization uses the services of a professional solicitor, then \$50) (2) \$50 if \$25,000 - \$50,001 (3) \$75 if \$50,001-\$75,001 (4) \$100 if \$75,001 - \$100,001

CHARITABLE SOLICITATION REQUIREMENTS

	(5) \$200 if \$100,001 or more Check payable to “Secretary of State”
Annual Renewal and Financial Reporting	The following is due within 6 months of fiscal year end: (1) Fee (a) \$0 if gross income from charitable contributions is less than \$25,000 (b) \$50 if \$25,000 - \$50,000 (c) \$75 if \$50,001 - \$75,000 (d) \$100 if \$75,001 - \$100,000 (e) \$200 if \$100,001 or more (2) IRS Form 990 (3) Financial Report – must be reviewed by an independent CPA if revenue is between \$100,000 and \$200,000 (4) Audit, if gross income equals or exceeds \$200,000 (5) Annual Update of Registration form (6) Fundraising contracts
Mailing Address & Contact Info.	Office of the Secretary of State, Charitable Organizations Division, State House, Annapolis, MD 21401-1547 410-974-5534 http://www.sos.state.md.us/Charity/RegisterCharity.aspx

**CHARITABLE SOLICITATION REQUIREMENTS
MASSACHUSETTS**

Registration Required?	Yes
Governing Law	MASS. GEN. LAWS, Chs 12 & 68.
Exemptions	<p>(1) Religious corporation, trust, foundation, or association</p> <p>(2) Organization established for religious purposes and its agencies and affiliates</p> <p>(3) An organization which (a) does not raise more then \$5,000 during a calendar year or does not receive contributions from more than 10 persons AND (b) carries out all of its activities, including fundraising, through unpaid volunteers</p>
URS Form Accepted?	Yes- in lieu of Short Form PC or Long Form PC
Signatures	<p>Need not be notarized:</p> <p>(1) President or other authorized officer, AND</p> <p>(2) Treasurer or Chief Financial Officer</p>
Additional Information Required	<p>(1) Fundraiser contracts</p> <p>(2) Certificate/Articles of Incorporation</p> <p>(3) Bylaws</p> <p>(4) IRS Determination Letter</p> <p>(5) Audit, if gross support and revenue is \$500,000 or more</p> <p>(6) CPA Review, if gross support is between \$200,000 and \$500,000</p>
Period of Registration	Indefinite
Fees	\$50; Check payable to "Commonwealth of Massachusetts"
Annual Renewal and Financial Reporting	<p>No renewal of registration need but</p> <p>The following is due within 4 ½ months of fiscal year end:</p> <p>(1) Fee</p> <p style="padding-left: 20px;">(a) \$35 if revenue under \$100,000</p> <p style="padding-left: 20px;">(b) \$70 if \$100,001 - \$250,000</p> <p style="padding-left: 20px;">(c) \$125 if \$250,001 - \$500,000</p> <p style="padding-left: 20px;">(d) \$250 if over \$500,000</p> <p>(2) IRS Form 990</p> <p>(3) Mass. Form PC (financial report)</p> <p>(4) Audit, if revenue exceeds \$500,000; CPA review if revenue between \$200,001 and \$500,000</p>

CHARITABLE SOLICITATION REQUIREMENTS

Mailing Address & Contact Info.	Mass. Office of the Attorney General, Non-Profit Organizations/Public Charities Division, One Ashburton Pl., Rm 1413, Boston, MA 02108-1698 617-727-2200; www.mass.gov/ago/charities
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**CHARITABLE SOLICITATION REQUIREMENTS
MICHIGAN**

Registration Required?	Yes
Governing Law	MICH. COMP. LAWS § 400.271, Mich. Comp. Laws § 14.251 <i>et seq.</i>
Exemptions	<p>(1) Duly constituted religious organizations</p> <p>(2) Groups receiving \$8,000 or less annually, if no one is paid to fundraise and financial statements are available to the public</p> <p>(3) Groups soliciting quarterly or less often from members and their immediate families</p> <p>(4) Educational institutions certified by the Michigan Board of Edu.</p> <p>(5) Veterans groups organized under federal law</p> <p>(6) Licensed nonprofit hospitals and their foundations and auxiliaries</p> <p>Organizations seeking exemption must file a “Request for Exemption” Form.</p>
URS Form Accepted?	<p>Yes—in lieu of Initial Solicitation Application/Registration</p> <p>*If a parent corp. wishes to include MI chapters in its license, it must include with the URS:</p> <p>(1) MI Articles of Incorporation or Certificate of Authority</p> <p>(2) Listing of names and addresses of MI chapters</p> <p>(3) Copy of the IRS group return</p> <p>(4) Financial report for each chapter</p> <p>*URS filers with gross receipts of \$100,000 or more and that file IRS Form 990-EZ will be required to complete a supplemental Michigan Statement of Functional Expenses if URS is used instead of MI form</p>
Signatures	<p>Need not be notarized</p> <p>(1) Trustee or Officer must sign</p>
Additional Information Required	<p>(1) Fundraising contracts</p> <p>(2) Certificate/Articles of Incorporation</p> <p>(3) Bylaws</p> <p>(4) IRS Form 990</p> <p>(5) IRS Determination Letter</p> <p>(6) Designation of a Registered Agent; may use item 17 on URS</p> <p>(7) Audit, if public support is over \$500,000 or more; CPA Review, if public support is between \$250,000 - \$500,000</p> <p>*Audited financial statements must be prepared in accordance with GAAP</p>
Period of Registration	One year
Fees	No fees

CHARITABLE SOLICITATION REQUIREMENTS

Annual Renewal and Financial Reporting	The following is due 30 days prior to license expiration: (1) Renewal form (2) IRS Form 990; “Michigan Supplement to Form 990EZ” required if gross receipts are \$100,000 or more (3) Financial Report (4) Audit, if public support is \$500,000 or more; Reviewed financial statements required if between \$250,000 and \$500,000 *Audited financial statements must be prepared in accordance with GAAP
Mailing Address & Contact Info.	Atty. General, Charitable Trust Section, P.O. Box 30214, Lansing, MI 48909-7714 *If overnight mail: Atty. General, Charitable Trust Sec., Williams Bldg., 525 W. Ottawa, 1 st Fl., Lansing, MI 48933-1067 Patricia Conley, Administrator: 517-373-1152 http://www.michigan.gov/ag/0,1607,7-164-17334_18095---,00.html

**CHARITABLE SOLICITATION REQUIREMENTS
MINNESOTA**

Registration Required?	Yes
Governing Law	MINN. STAT. ch. 309
Exemptions	<p>(1) Religious organizations and churches which are not required to file the IRS Form 990</p> <p>(2) Organizations receiving \$25,000 or less annually and whose functions and activities, including fundraising, are performed wholly by persons who are unpaid for their services</p> <p>(3) Accredited colleges and secondary schools</p> <p>(4) Organizations that limit solicitations to members (examples are alumni, trade or professional organizations)</p> <p>(5) Organizations that solicit contributions for a single person specified by name if all contributions are transferred to the person with no restrictions and there is no deduction</p> <p>(6) Private foundations that did not solicit contributions from more than 100 persons during an accounting year</p> <p>Exempt organizations are asked to file a “Verification of Exemption” Form</p>
URS Form Accepted?	<p>Yes—in lieu of the Charitable Organization Initial Registration form</p> <p>*But the filer must also complete the Minnesota Supplement, fulfill the audit requirement, and submit all required items as indicated in the Minnesota Supplement.</p>
Signatures	<p>Need not be notarized</p> <p>(1) Any <u>two</u> of the following must sign: an authorized officer, director, or incorporator</p> <p>*By signing the URS, the signers certify the registration has been executed and submitted pursuant to a resolution of the board of directors or trustees which has approved the content of the registration statement.</p>
Additional Information Required	<p>(1) Fundraiser contracts</p> <p>(2) Certificate/Articles of Incorporation</p> <p>(3) IRS Form 990</p> <p>(4) IRS Determination Letter</p> <p>(5) Audit, if revenue exceeds \$750,000</p> <p>(6) Minnesota Supplement to the URS</p> <p>(7) Attached list of officers, directors, trustees, CEO (names, titles, addresses, total annual compensation paid to each)</p>
Period of Registration	Until annual financial reporting is due
Fees	\$25; Check payable to “State of Minnesota”
Annual Renewal and Financial Reporting	<p>* The URS may be used in lieu of the state’s own annual report form if the audit requirement (below) is met</p> <p>The following is due on or before the 15th day of the 7th month following the close of the fiscal year:</p> <p>(1) \$25 fee (\$50 late fee)</p> <p>(2) IRS Form 990 – accepted in lieu of separate financial statement if it fulfills the requirements of Minnesota Statutes</p>

CHARITABLE SOLICITATION REQUIREMENTS

	<p>Sec. 309.53 (2008)</p> <p>(3) Audit, if revenue exceeds \$750,000 (prepared in accordance with GAAP)</p> <p>*MN consolidates registration renewal and annual financial reporting. Organizations that submit the “Charitable Organization Annual Report” are regarded as having also renewed their registrations.</p> <p>*The AG may extend the time for filing the annual report for a period not to exceed 4 months – request must be in writing prior to the due date</p>
Mailing Address & Contact Info.	<p>Charities Division, 445 Minnesota Street, Suite 1200, Bremer Tower, St. Paul, MN 55101-2130</p> <p>Cyndi Nelson: 651-757-1311</p> <p>www.ag.state.mn.us/Charities/CharitableForms.asp</p>

**CHARITABLE SOLICITATION REQUIREMENTS
MISSISSIPPI**

Registration Required?	Yes-URS
Governing Law	MISS. CODE ANN. § 79-11-501, <i>et.seq.</i>
Exemptions	<ul style="list-style-type: none"> (1) Accredited educational institutions (2) Educational institutions which solicit solely from students, alumni, faculty, trustees, and families (3) Fraternal, patriotic, social, educational alumni organizations and historical societies when solicitation of contributions is made solely by their membership (4) Any charitable organization which does not intend to solicit and receive and does not actually receive contributions in excess of \$4,000, provided all fundraising functions are carried on by persons who are unpaid for such services (5) Volunteer fire departments and humane societies <p>Organizations seeking exemption must file "Form CE"</p>
URS Form Accepted?	Yes
Signatures	<p>Must be notarized:</p> <ul style="list-style-type: none"> (1) President or authorized officer, AND (2) Chief Financial Officer
Additional Information Required	<ul style="list-style-type: none"> (1) Fundraiser contracts (2) Certificate/Articles of Incorporation (3) Bylaws (4) IRS Form 990 (5) IRS Determination Letter (6) Designation of Registered Agent; may use item 17 on URS (7) Audit, if contributions are more than \$500,000 or engaged the services of a professional fund-raiser; A review is required if contributions are between \$250,000 and \$500,000. The Secretary of State has statutory authority to request audits on a case-by-case basis for registrants between \$25,000 and \$250,000. (8) Supplement to URS Form (includes Annual Financial Reporting Form) (9) Attached list of officers, directors, trustees, principal salaried execs (names, titles, addresses, phone)
Period of Registration	One year
Fees	\$50; Check payable to "Mississippi Secretary of State"
Annual Renewal and Financial Reporting	<p>*All filers must use the URS and can, with a single filing, both renew registration and effect annual financial reporting. The following is due by the anniversary of registration:</p> <ul style="list-style-type: none"> (1) \$50 fee

CHARITABLE SOLICITATION REQUIREMENTS

	<p>(2) IRS Form 990 (3) Financial Report (4) Audit, if the organization received contributions over \$500,000 or engaged the services of a professional fundraiser. If contributions are \$250,000 - \$500,000, a review is required. The Secretary has statutory authority to request audits on a case-by-case basis for registrants between \$25,000 and \$250,000.</p>
Mailing Address & Contact Info.	<p>Miss. Sec. of State, Charities Registration, P.O. Box 136, Jackson, MS 39205-0136 Kathy French: 601-359-1371 or 888-236-6167; www.sos.state.ms.us/regenf/charities/charities.asp</p>

**CHARITABLE SOLICITATION REQUIREMENTS
MISSOURI**

Registration Required?	Yes
Governing Law	MO. REV. STAT § 407.450, <i>et seq.</i>
Exemptions	<p>(1) Religious, educational, and fraternal organizations (2) Hospitals, provided fundraising not done by professional fundraiser (3) All 501(c)(3), 501(c)(7), and 501(c)(8) organizations</p> <p>A copy of the organization's IRS Determination Letter may be filed with the state to obtain exemption.</p>
URS Form Accepted?	Yes—in lieu of the Charitable Organization Initial Registration Statement
Signatures	<p>Must be notarized</p> <p>(1) Any authorized officer must sign</p>
Additional Information Required	<p>(1) Fundraiser contracts (2) Articles of Incorporation (3) IRS Form 990 (4) IRS Determination Letter if 501(c)(3), (7), or (8) (5) Copies of all solicitation materials (including telephone scripts) currently in use</p>
Period of Registration	One year
Fees	\$15 (\$50 reinstatement fee); Check or money order payable to “Merchandising Practices Revolving Fund”
Annual Renewal and Financial Reporting	<p>The following is due within 2 ½ months of fiscal year end:</p> <p>(1) \$15 fee (2) IRS Form 990 (3) Annual Report form- Financial Report</p>
Mailing Address & Contact Info.	<p>Missouri Attorney General's Office, Attn: Rhonda Johnson, P.O. Box 899, Jefferson City, MO 65102-0899 Rhonda Johnson: 573-751-1197; http://ago.mo.gov/forms/forms.htm</p>

**CHARITABLE SOLICITATION REQUIREMENTS
MONTANA**

Registration Required?	No, but an annual report must be filed each year with the Sec of State
Governing Law	MONT. CODE ANN. §. 35-2-904
Exemptions	None; all non-profits, regardless of designation, must file an annual report
URS Form Accepted?	No
Signatures	Unknown; cannot access annual report without valid business name
Additional Information Required	Unknown
Period of Registration	One year
Fees	On or before April 15: \$15 After April 15: \$30
Mailing Address & Contact Info.	Montana Secretary of State, P.O. Box 202801, Helena, MT 59620-2801 406-444-2034; http://sos.mt.gov/Business/Forms/index.asp#npcdomestic

**CHARITABLE SOLICITATION REQUIREMENTS
NEBRASKA**

Registration Required?	No, but solicitation requires a permit within Lincoln, NE
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**CHARITABLE SOLICITATION REQUIREMENTS
NEVADA**

Registration Required?	No
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**CHARITABLE SOLICITATION REQUIREMENTS
NEW HAMPSHIRE**

Registration Required?	Yes
Governing Law	N.H. REV. STAT. ANN. §§ 7:19 through 7:32-I
Exemptions	(1) Religious organizations and their integrated auxiliaries, conventions, or associations of churches
URS Form Accepted?	Yes—in lieu of Application for Registration NHCT-1
Signatures	Must be notarized: (1) President, AND (2) Treasurer
Additional Information Required	(1) Certificate/Articles of Incorporation (2) Bylaws and Mission Statement (3) IRS Form 990 (4) IRS Determination Letter (5) Audit, if revenue equals \$1 million or more (6) Copy of its current conflict-of-interest policy (7) Copy of Dissolution Provision (8) Attached list of all trustees/directors (must be at least 5) and officers (names, addresses, phone, titles)
Period of Registration	One year
Fees	\$25; Check payable to “State of New Hampshire”
Annual Renewal and Financial Reporting	The following is due within 4 ½ months of fiscal year end: (1) \$75 Fee (2) Annual Report NHCT-2A (3) IRS Form 990 (4) Financial Report (5) Audit, if revenue equals \$1 million or more
Mailing Address & Contact Info.	Office of the New Hampshire Attorney General, Charitable Trust Unit, 33 Capitol St., Concord, NH 03301-6397 Terry Knowles, Assistant Director: 603-271-3591 doj.nh.gov/charitable/index.html

**CHARITABLE SOLICITATION REQUIREMENTS
NEW JERSEY**

Registration Required?	Yes
Governing Law	N.J. STAT. ANN. § 45:17A, <i>et seq.</i>
Exemptions	<p>(1) Any religious corporation, trust, foundation, association, or organization, or any agency or organization established for charitable purposes which is operated by, controlled or supervised by a religious organization</p> <p>(2) Any education institution or library registered or approved by the Dept. of Education</p> <p>An organization receiving annual gross contributions of \$10,000 or less may choose whether or not they wish to maintain a registration with the NJ Charities Registration Section, but is not required to do so. If they choose to do so, a \$30 registration fee applies.</p>
URS Form Accepted?	Yes—in lieu of either CRI-200 (if the org raised less than \$25,000 in gross contributions) or CRI1501 (if the org raised more than \$25,000 or if it contracted with a professional fundraiser)
Signatures	<p>Need not be notarized:</p> <p>(1) Chief Fiscal Officer AND</p> <p>(2) Any other authorized officer</p>
Additional Information Required	<p>(1) Fundraiser contracts</p> <p>(2) Certificate/Articles of Incorporation</p> <p>(3) Bylaws</p> <p>(4) IRS Form 990</p> <p>(5) IRS Determination Letter</p> <p>(6) Audit, if over \$250,000 in gross revenue</p> <p>(7) Attached list of officers, directors and trustees and the five most-highly compensated employees (names, titles, addresses, phone, salary for each)</p>
Period of Registration	One year
Fees	<p>(1) \$30 if between \$10,001 and \$25,000 in gross contributions</p> <p>(2) \$60 if between \$25,001 and \$100,000</p> <p>(3) \$150 if between \$100,001 and \$500,000</p> <p>(4) \$250 if more than \$500,000</p> <p>Check payable to “NJ Division of Consumer Affairs”</p>
Annual Renewal and Financial Reporting	<p>The following is due within 6 months of fiscal year end:</p> <p>(1) Fee</p> <p>(a) \$0 if short form filer and less than \$10,000</p> <p>(b) \$30 if short form filer and more than \$10,000</p>

CHARITABLE SOLICITATION REQUIREMENTS

	<ul style="list-style-type: none">(c) \$60 if long form filer and less than \$100,000(d) \$150 if long form filer and \$100,000 - \$500,000(e) \$250 if long form filer and more than \$500,000(f) \$25 late fee if submitted more than 30 days after due date <ul style="list-style-type: none">(2) IRS Form 990(3) Financial Report – certified by authorized officer of organization if revenue under \$100,000(4) Audit – if revenue \$250,000 and over(5) Renewal form (either CRI-200 or CRI-300R)
Contact Information	N.J. Division of Consumer Affairs, Charities Registration Section, P.O. Box 45021, Newark, NJ 07101-8002 973-504-6215 www.state.nj.us/lps/ca/ocp/charities.htm

**CHARITABLE SOLICITATION REQUIREMENTS
NEW MEXICO**

Registration Required?	Yes *All registration must be done electronically via http://secure.nmag.gov/coros , unless granted an exemption.
Governing Law	N.M. STAT. ANN. 22 § 57-22-1, et seq.
Exemptions	<p>(1) Religious organizations as defined by the Act</p> <p>(2) Educational institutions as defined by the Act</p> <p>(3) Persons soliciting for an individual or group that has suffered a medical or other catastrophe when certain conditions are met.</p>
URS Form Accepted?	Yes, but only if an organization has been granted an exemption to electronic registration. To receive an exemption, an organization must submit a request for exemption from electronic filing and an affidavit affirming under oath that it is unable to register electronically.
Signatures	Electronic signature of agent. If registering via mail, the signature must be notarized.
Additional Information Required	<p>(1) Fundraiser contracts</p> <p>(2) Certificate/Articles of Incorporation</p> <p>(3) Bylaws</p> <p>(4) IRS Form 990</p> <p>(5) IRS Determination Letter</p> <p>(6) Designation of Registered Agent</p> <p>(7) Audit, if total revenue is in excess of \$500,000</p>
Period of Registration	Indefinite
Fees	No fees; Late fees for failure to register or file may be assessed
Electronic Registration	All organizations currently registered via mail must re-register electronically by March 1, 2011. Once electronically registered, no renewal of registration is required.
Annual Renewal and Financial Reporting	<p>The following is due within 6 months of fiscal year end:</p> <p>(1) IRS Form 990</p> <p>(2) Financial Report</p> <p>(3) Audit, if total revenue is in excess of \$500,000</p>
Mailing Address & Contact Info.	<p>Charities Unit, NM Atty. General, 111 Lomas Blvd NW, Suite 300, Albuquerque, NM 87102-2368</p> <p>Elizabeth K. Korsmo: 505-827-6000</p> <p>http://www.nmag.gov/office/Divisions/Civ/charity/faq.aspx</p>

**CHARITABLE SOLICITATION REQUIREMENTS
NEW YORK**

Registration Required?	Yes
Governing Law	Art. 7-A, Executive Law. The Estates, Powers, & Trusts Law may also apply – see www.oag.state.ny.us
Exemptions	<p>(1) Religious agencies and organizations and charities operated, supervised, or controlled in connection with a charity organized under the Religious Corporations Law</p> <p>(2) Educational institutions confining solicitations to student body, alumni, faculty, and trustees, and their families</p> <p>(3) Fraternal, patriotic, social, and alumni organizations and historical societies chartered by the Board of Regents when soliciting memberships</p> <p>(4) Organizations receiving \$25,000 or less and not paying professional fundraisers, fundraising counsel, or commercial coventurers</p> <p>(5) Local post, camp, chapter, or county unit of a veteran’s organization</p> <p>(6) Educational institutions or libraries that file annual financial reports with Regents of University of State of New York or with an agency having similar jurisdiction in another state</p> <p>*Organizations seeking exemption must file “Schedule E”</p>
URS Form Accepted?	Yes—in lieu of Registration Statement CHAR 410
Signatures	<p>No need to be notarized:</p> <p>(1) The President or other authorized officer, AND</p> <p>(2) Chief Financial Officer or Treasurer</p>
Additional Information Required	<p>(1) Certificate of Incorporation</p> <p>(2) Bylaws</p> <p>(3) IRS Form 990</p> <p>(4) IRS Determination Letter (and copy of IRS Form 1023 or 1024)</p> <p>(5) Audit, if over \$250,000 in revenues; CPA Review if between \$100,000 and \$250,000</p>
Period of Registration	Indefinite
Fees	\$25; Check payable to “NYS Department of Law”
Annual Renewal and Financial Reporting	<p>The following is due within 4 ½ months of fiscal year end:</p> <p>(1) Fee: \$10 if revenue below \$250,000; \$25 if revenue is \$250,000 or more</p> <p>(2) IRS Form 990</p> <p>(3) New York Form CHAR500</p> <p>(4) Financial Report – must be reviewed by CPA if revenue is \$100,001 - \$250,000</p> <p>(5) Audit – if revenue is \$250,000 and over</p>

CHARITABLE SOLICITATION REQUIREMENTS

	(6) Annual Filing Form CHAR 500
Mailing Address & Contact Info.	Dept. of Law, Charities Bureau, 120 Broadway 3 rd floor, New York, NY 10271 Karin K. Goldman, Asst. Attorney General: 212-416-8401 www.charitiesnys.com

**CHARITABLE SOLICITATION REQUIREMENTS
NORTH CAROLINA**

Registration Required?	Yes
Governing Law	N.C. GEN. STAT. Chapter 131 F.
Exemptions	<ul style="list-style-type: none"> (1) Qualifying religious institutions (2) Government agencies (3) Persons or organizations receiving less than \$25,000 in contributions in a calendar year that do not compensate any officer, trustee, organizer, incorporator, fund-raiser, or solicitor (4) Accredited educational institutions and foundations (5) Hospitals and hospital foundations (6) Noncommercial broadcast stations (7) Qualified community trusts (8) Volunteer fire departments, rescue squads, or emergency medical services (9) YMCA's or YWCA's (10) Nonprofit continuing care facilities (11) Certain tax exempt nonprofit fire or emergency medical service organizations involved in the sale of goods or services that do not ask for donations
URS Form Accepted?	Yes—in lieu of Initial License Application Form
Signatures	<p>Must be notarized:</p> <ul style="list-style-type: none"> (1) Treasurer or Chief Fiscal Officer
Additional Information Required	<ul style="list-style-type: none"> (1) IRS Form 990 (2) IRS Determination Letter (3) "Fundraising Disclosure Form" – required if a charity has a contractual relationship with any fundraising consultant, solicitor, or coventurer
Period of Registration	One year
Fees	<ul style="list-style-type: none"> (1) \$0 if contributions received for last fiscal year total less than \$5,000 (2) \$50 if between \$5,000 and \$100,000 (3) \$100 if between \$100,001 and \$200,000 (4) \$200 if \$200,000 or more <p>Check payable to "North Carolina Department of Sec. of State"</p>
Annual Renewal and Financial	<p>The following is due within 4 months and 15 days after fiscal year end:</p> <ul style="list-style-type: none"> (1) Fee

CHARITABLE SOLICITATION REQUIREMENTS

Reporting	(a) \$50 if revenue is under \$100,000 (b) \$100 if revenue is \$100,001 - \$200,000 (c) \$200 if revenue is \$200,001 or more (2) IRS Form 990 or Financial Report Form (3) Renewal License Application Form
Mailing Address & Contact Info.	NC Dept. of Secretary of State, Charitable Solicitation Licensing, P.O. Box 29622, Raleigh, NC 27626-0622 Angelia Boone-Hicks, Licensing and Filing Supervisor: 919-807-2214; csl@sos.nc.com http://www.secretary.state.nc.us/csl/Download.aspx

**CHARITABLE SOLICITATION REQUIREMENTS
NORTH DAKOTA**

Registration Required?	Yes
Governing Law	N.D. CENT. CODE, Chapter 50-22.
Exemptions	<p>(1) Religious organizations</p> <p>(2) Organization using volunteer fundraisers and soliciting funds for a political subdivision, government entity, or for a civic or community project in which the contributions received are used solely for the project</p> <p>(3) Charitable organization or person soliciting contributions for any person specified by name at the time of the solicitation if all the contributions received are transferred within a reasonable time after receipt to the person named or that person's parent, guardian or conservator with no restrictions on their expenditure nor deduction</p> <p>(4) Institutions of higher learning</p> <p>(5) Private or public elementary or secondary school</p> <p>(6) Any candidate for national, state, or local elective office or political party or other committee required to file information with the federal election committee, a state election commission, or an equivalent office or agency</p>
URS Form Accepted?	Yes—in lieu of Charitable Organization Registration Statement (SFN 11300)
Signatures	<p>Must be notarized</p> <p>(1) An authorized officer of the charitable organization must sign</p>
Additional Information Required	<p>(1) Fundraiser contracts</p> <p>(2) Certificate/Articles of Incorporation</p> <p>(3) IRS Form 990</p> <p>(4) IRS Determination Letter</p> <p>(5) Attached list of directors, officers, trustees (names & addresses); indicate the individuals having the final discretion or authority as to the distribution of contributions received</p>
Period of Registration	One year
Fees	\$25; Check payable to "Secretary of state"
Annual Renewal and Financial Reporting	<p>The following is due September 1st:</p> <p>(1) \$10 fee</p> <p>(2) IRS Form 990</p> <p>(3) Annual Report (SFN 11302)</p>
Mailing Address & Contact Info.	<p>Sec. of State, State of North Dakota, 600 E. Boulevard Ave., Dept. 108, Bismarck, ND 58505-0500</p> <p>701-328-3665 or 800-352-0867 ext. 83665;</p> <p>www.nd.gov/sos/nonprofit/charitableorg/index.html</p>

**CHARITABLE SOLICITATION REQUIREMENTS
OHIO**

Registration Required?	Yes
Governing Law	OHIO REV. CODE ANN. Chapt. 1716
Exemptions	<p>(1) Any religious agencies and organizations, and charities, agencies, and organizations operated, supervised, or controlled by a religious organization</p> <p>(2) Any charitable organization that meets all of the following requirements:</p> <ul style="list-style-type: none"> (a) It has been in continuous existence in this state for a period of at least 2 years (b) It has received from the IRS a determination letter that is currently in effect, stating that the charitable organization is exempt from federal income taxation under IRC 501(a) and described in subsection 501(c)(3) (c) It has registered with the attorney general as a charitable trust pursuant to section 109.26 of the Revised Code (d) It has filed an annual report with and paid the required fee to the attorney general pursuant to section 109.31 of the Revised Code <p>(3) Any educational institution, when solicitation of contributions is confined to alumni, faculty, trustees, or the student membership and their families</p> <p>(4) Every person other than an individual, when solicitation of contributions for a charitable purpose or on behalf of a charitable organization is confined to its existing membership, present or former employees, or present or former trustees</p> <p>(5) Any public primary or secondary school, when solicitation of contributions is confined to alumni, faculty, or the general population of the local school district</p> <p>(6) Any booster club that is organized and operated in conjunction with and for the benefit of students of public primary or secondary schools</p> <p>(7) Any charitable organization that does not receive gross revenue, excluding grants or awards from the government or an organization in excess of \$25,000 during its immediately preceding fiscal year, if the organization does not compensate any person primarily to solicit contributions</p>
URS Form Accepted?	Yes—in lieu of Charitable Organization Registration Statement
Signatures	<p>Must be notarized:</p> <ul style="list-style-type: none"> (1) Treasurer or Chief Fiscal Officer
Additional Information Required	<ul style="list-style-type: none"> (1) Certificate/Articles of Incorporation (2) Bylaws (3) IRS Form 990 (or Annual Financial Report of Charitable Organization if org does not file 990) (4) IRS Determination Letter

CHARITABLE SOLICITATION REQUIREMENTS

Period of Registration	One year
Fees	(1)\$0 if \$0 - \$4,999.99 (2)\$50 if \$5,000 – 24,999.99 (3) \$100 if \$25,000 -\$49,999.99 (4) \$200 if \$50,000 or more Check payable to “Treasurer of the State of Ohio”
Annual Renewal and Financial Reporting	The following is due within 4 ½ months of fiscal year end: (1) Fee (a) \$0 if \$0 - \$4,999.99 (b) \$50 if revenue is \$5,000 - \$24,999.99 (c) \$100 if \$25,000 - \$49,999.99 (d) \$200 if \$50,000 or more (2) IRS Form 990 or Financial Report on Attorney General Form (3) Renewal Registration Form
Mailing Address & Contact Info.	Atty. General’s Ofc., Charitable Law Section., 150 E. Gay St., 23 rd fl., Columbus, OH 43215-3130 614-466-3180 http://www.ohioattorneygeneral.gov/Services/Non-Profits/Charitable-Registration

**CHARITABLE SOLICITATION REQUIREMENTS
OKLAHOMA**

Registration Required?	Yes: Charitable Organization Registration Statement
Governing Law	OKLA. STAT. 18 § 552, <i>et seq.</i>
Exemptions	<p>(1) Religious organizations</p> <p>(2) Educational institutions that have a faculty and regularly enrolled students when solicitations are limited to students and their families, alumni, faculty, and trustees</p> <p>(3) Fraternal organizations, when soliciting from their own members, and patriotic and civic organizations, when solicitations are confined to membership and managed by membership without paid solicitors</p> <p>(4) Organizations raising less than \$10,000</p> <p>(5) Persons soliciting contributions for a named individual person, when such individual is specified by name at the time of solicitation, the purpose is clearly stated, and if the gross contributions are deposited directly to an account in the name of the beneficiary</p> <p>*Exempt organizations must submit a letter stating its exemption and shall include the basis of such determination</p>
URS Form Accepted?	No
Signatures	<p>Need not be notarized</p> <p>(1) One authorized officer must sign (President, Chairman, or Principal Officer)</p>
Additional Information Required	<p>(1) Fundraiser contracts</p> <p>(2) Professional Fundraiser Information Attachment for <i>each</i> professional fundraiser</p> <p>(3) IRS Form 990</p> <p>(4) Financial Statement</p> <p>(5) Attached list of each officer, director, trustee, and principal salaried exec staff officer (name, address, title)</p>
Period of Registration	One year
Fees	\$15; Check payable to “Secretary of State”
Annual Renewal and Financial Reporting	<p>The following is due on or before the anniversary of initial registration</p> <p>(1) \$15 fee</p> <p>(2) Renewal registration statement (forms may be ordered by contacting Sec of State’s office)</p> <p>(3) Professional Fundraiser Information Attachment for <i>each</i> professional fundraiser</p> <p>(4) IRS Form 990</p>
Mailing Address & Contact Info.	Office of the Secretary of State, 2300 N. Lincoln Blvd, #101, Oklahoma City, OK 73105-4897 Darlene Adams: 405-521-3049;

CHARITABLE SOLICITATION REQUIREMENTS

<https://www.sos.ok.gov/forms/FM0101.PDF>

**CHARITABLE SOLICITATION REQUIREMENTS
OREGON**

Registration Required?	Yes
Governing Law	OR. REV. STAT. § 128.610 -129
Exemptions	<p>(1) A religious corporation (2) Educational institutions that do not hold property in the state or whose solicitations of individuals residing in the state are confined to alumni (3) Cemetery corporations (4) Child-caring agencies regulated by the Dept of Human Services (5) Government agencies or subdivision</p> <p>*Each exempt organization has required documentation that must be filed. Religious organizations must file their Articles of Incorporation and a letter of explanation.</p>
URS Form Accepted?	Yes—in lieu of Form RF-C (Registration for Corporation)
Signatures	<p>Need not be notarized (1) An authorized trustee, officer, or director must sign</p>
Additional Information Required	<p>(1) Certificate/Articles of Incorporation (2) Bylaws (3) IRS Form 990 (4) IRS Determination Letter</p>
Period of Registration	Indefinite
Fees	No fee
Annual Renewal and Financial Reporting	<p>No renewal of registration, but the following is due within 4 ½ months of fiscal year end: (1) Fee – composed of two parts, one based on revenues and one based on assets (check payable to “Oregon Dep of Justice”) (a) For revenues raised in Oregon (may be reasonably estimated): (i) \$10 if \$0-\$25,000 (ii) \$25 if \$25,000 - \$50,000 (iii) \$45 if \$50,000 - \$100,000 (iv) \$75 if \$100,000 - \$250,000 (v) \$100 if \$250,000 - \$500,000 (vi) \$135 if \$500,000 - \$750,000 (vii) \$170 if \$750,000 - \$1 million</p>

CHARITABLE SOLICITATION REQUIREMENTS

	<p>(viii) \$200 if \$1 million and over</p> <p>(b) For assets located or held inside Oregon:</p> <p>(i) A fee of one-one hundredth of a percent on the organization's "fund balance" at the close of its reporting period</p> <p>(ii) Assets below \$50,000 or above \$10 million are not subject to the fee</p> <p>(2) IRS Form 990</p> <p>(3) Annual Financial Report Form: CT-12 or CT-12F for foreign corporations</p>
Mailing Address & Contact Info.	Oregon Dept. of Justice, Charitable Activities Section, 1515 S.W. 5 th Ave. #410, Portland, OR 97201-5451 971-673-1880 www.doj.state.or.us/charigroup/howto.shtml

**CHARITABLE SOLICITATION REQUIREMENTS
PENNSYLVANIA**

Registration Required?	Yes
Governing Law	10 PA. CONS. STAT. § 162.1 et seq.
Exemptions	<p>(1) Religious institutions and separate groups or corporations that form an integral part that are tax exempt and primarily supported by fees charged for services rendered, government grants or contracts, or solicitations from their own memberships, congregations, or previous donors</p> <p>(2) Accredited educational institutions and bona fide parent/teacher associations</p> <p>(3) Hospitals subject to regulation by the Dept. of Health or Dept. of Public Welfare and any foundation which is an integral part</p> <p>(4) Nonprofit libraries filing an annual fiscal report with the state library system</p> <p>(5) Senior citizen centers and nursing homes that are nonprofit, charitable and tax exempt, and have all fundraising activities carried out by volunteers</p> <p>(6) Organizations raising \$25,000 or less annually that do not compensate anyone</p> <p>(7) Local post, camp, or chapter of any veterans organization chartered under federal law and any service foundations recognized in their bylaws</p> <p>*Except for religious institutions, other exempt organizations must file an “Institutions of Purely Public Charity Registration Statement”</p>
URS Form Accepted?	Yes—in lieu of Form BCO-10
Signatures	<p>Need not be notarized</p> <p>(1) Chief Fiscal Officer and one other authorized officer must sign</p>
Additional Information Required	<p>(1) Certificate/Articles of Incorporation</p> <p>(2) Bylaws</p> <p>(3) IRS Form 990</p> <p>(4) IRS Determination Letter</p> <p>(5) Audit, if gross contributions exceed \$300,000; CPA Review if \$100,000 to \$300,000; Compilation by CPA if \$50,000-100,000</p>
Period of Registration	One year
Fees	<p>Varies depending on revenue:</p> <p>(1) \$15 if \$25,000 or less</p> <p>(2) \$100 if \$25,001-\$100,000</p> <p>(3) \$150 if \$100,001 - \$500,000</p>

CHARITABLE SOLICITATION REQUIREMENTS

	(4) \$250 if \$500,001 and over Check payable to “Commonwealth of Pennsylvania”
Annual Financial Reporting	The following is due within 135 days of fiscal year end: (1) Fee (a) \$15 if \$25,000 or less (b) \$100 if \$25,001 - \$100,000 (c) \$150 if \$100,001 - \$500,000 (d) \$250 if \$500,001 and over (2) IRS Form 990 (3) Financial report –must be reviewed by CPA if contributions are between \$50,000 and \$125,000 (4) Audit, if gross contributions exceed \$300,000; CPA Review if \$100,000 to \$300,000; Compilation by CPA if \$50,000-100,000 (5) Form BCO-10 for renewals
Mailing Address & Contact Info.	Dept. of State, Bureau of Charitable Orgs., 207 North Office Building, Harrisburg, PA 17120-0103 Tracy McCurdy, Dir.: 717-783-1720 http://www.portal.state.pa.us/portal/server.pt/community/charities/12444/registration_forms___information/571841

**CHARITABLE SOLICITATION REQUIREMENTS
RHODE ISLAND**

Registration Required?	Yes *All registration applications and all associated documents must be submitted on CD-ROM. Paper filings are no longer accepted. Attach a transmittal letter including an email address where registrant can be reached, and the appropriate filing fee.
Governing Law	R.I. GEN. LAWS §§ 5-53.1, 5-76.2
Exemptions	<ul style="list-style-type: none"> (1) Churches and religious organizations operated, supervised, or controlled by a religious organization (2) Institutions indirectly affiliated with any religious organization that maintain and operate homes for the aged, orphans, or unwed mothers (3) Foundations/associations exclusively for the benefit of religious organizations, education institutions, non-profit or charitable hospitals and public libraries (4) Accredited educational institutions (5) Organizations raising \$25,000 or less in a calendar year, whose fundraising activities are carried on by volunteers (6) Nonprofit hospitals (7) Organizations soliciting exclusively from their membership (8) Public libraries (9) A person requesting contributions for the relief of an individual specified by name at the time of the solicitation when all of the contributions collected, without deductions of any kind, are turned over to the name beneficiary for his use, as long as the person soliciting the contributions is not a named beneficiary (10) Veterans organizations and their auxiliaries (11) Public art museums and historical societies
URS Form Accepted?	Yes—in lieu of “Charitable Organization Application”
Signatures	<p>Must be notarized:</p> <ul style="list-style-type: none"> (1) Director or trustee (2) One other authorized official
Additional Information Required	<ul style="list-style-type: none"> (1) Fundraiser contracts (2) Certificate/Articles of Incorporation (3) IRS Form 990 (4) IRS Determination Letter (5) Audit, if annual gross budget exceeds \$500,000 (6) A copy of Form 990 and additional information including organization’s address, percentage of contribution spent for fund raising and administration, and whether organization or officers have been enjoined from fund raising or convicted or found liable for fraudulent activities

CHARITABLE SOLICITATION REQUIREMENTS

	*An organization must list the names and compensation of the organization's five most highly compensated individuals in excess of the amount specified as requiring disclosure by IRS Form 990
Period of Registration	One year
Fees	\$90; Check payable to "General Treasurer of Rhode Island"
Annual Financial Reporting	The following is due via CD-ROM no later than 30 days prior to the expiration date of the organization's registration: (1) \$90 Fee (2) Renewal Application (3) IRS Form 990 (4) Financial Report (5) Audit, if annual gross budget exceeds \$500,000
Mailing Address & Contact Info.	Dept. of Business Regulations, Securities Division, The John O. Pastori Center, 1511 Pontiac Avenue, 69-1 Cranston, RI 02920-4407 Alicia Mildner: 401-462-9583 www.dbr.state.ri.us/divisions/securities/charitable.php

**CHARITABLE SOLICITATION REQUIREMENTS
SOUTH CAROLINA**

Registration Required?	Yes; can be completed online
Governing Law	S.C. CODE ANN. § 33-56-10
Exemptions	<p>(1) Religious organizations or groups affiliated with and forming an integral part do not have to file anything. The following must file an application for exemption with the Sec. of State if their fundraising activities are not conducted by professional solicitors, professional fundraising counsel, or commercial coventurers:</p> <p>(2) An education institution which solicits contributions from only its students and their families, alumni, faculty, friends, and other constituencies, trustees, corporations, foundations, individuals who are interested in and supportive of the programs of the institution</p> <p>(3) A person requesting contributions for the relief of an individual specified by name at the time of the solicitation when all of the contributions collected, without deductions of any kind, are turned over to the name beneficiary for his use, as long as the person soliciting the contributions is not a named beneficiary</p> <p>(4) A charitable organization which (a) does not intend to solicit or receive contributions from the public in excess of \$20,000 in a calendar year and (b) has received a letter of tax exemption from the IRS, if all functions, including fundraising activities, of the organization exempted pursuant to this item are conducted by persons who are compensated no more than \$500 in a year for their services and no part of their assets or income inures to the benefit of or is paid to an officer or a member</p> <p>(5) An organization which solicits exclusively from its membership, including an utility cooperative</p> <p>(6) A veterans' organization which has a congressional charter</p> <p>(7) The State, its political subdivisions, and an agency or department of the State which are subject to the disclosure provisions of the Freedom of Information Act</p> <p>(8) An organization which raises less than \$7,500 in contributions annually regardless of whether it hires a professional solicitor, counsel, or commercial co-venture</p>
URS Form Accepted?	Yes—in lieu of Registration Statement for a Charitable Organization
Signatures	<p>Need not be notarized:</p> <p>(1) Chief Executive Officer, AND</p> <p>(2) Chief Financial Officer</p>
Additional Information Required	<p>(1) Fundraiser contracts are not required of the charity but of the professional fundraiser</p> <p>(2) IRS Form 990</p> <p>(3) IRS Determination Letter</p> <p>(4) Designation of a Registered Agent</p>

CHARITABLE SOLICITATION REQUIREMENTS

Period of Registration	One year
Fees	\$50 (application for exemption is free); Check payable to “Secretary of State”
Annual Renewal and Financial Reporting	The following is due within 4 ½ months of fiscal year end: (1) IRS Form 990 or Financial Report (2) Renewal Form
Mailing Address & Contact Info.	Division of Public Charities, Office of the Secretary of State, P.O. Box 11350, Columbia, SC 29211-1350 803-734-1790 www.scsos.com/Public_Charities

**CHARITABLE SOLICITATION REQUIREMENTS
SOUTH DAKOTA**

Registration Required?	No
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**CHARITABLE SOLICITATION REQUIREMENTS
TENNESSEE**

Registration Required?	Yes; may be completed online
Governing Law	TENN. CODE ANN. § 48-101-501, <i>et seq.</i>
Exemptions	<p>(1) Religious groups and their integrated auxiliaries which are not subject to federal income tax and are not required to file an IRS Form 990 and which are not primarily supported by funds solicited outside their own membership or congregation</p> <p>(2) Organizations which do not intend to solicit and receive and do not actually receive gross contributions from the public in excess of \$30,000</p> <p>(3) Accredited educational institutions, including organizations of parents, students, and others operated in support of the institutions</p> <p>(4) Volunteer fire departments, rescue squads, or local civil defense organizations</p>
URS Form Accepted?	Yes—in lieu of Application for Registration form
Signatures	<p>Need not be notarized</p> <p>(1) Any <u>two</u> authorized officers must sign</p>
Additional Information Required	<p>(1) Fundraiser contracts</p> <p>(2) Certificate/Articles of Incorporation</p> <p>(3) Bylaws</p> <p>(4) IRS Form 990</p> <p>(5) IRS Determination Letter (a copy of the application or the IRS letter acknowledging receipt if still pending)</p> <p>(6) Audit, if gross revenue is over \$500,000</p> <p>(7) “Summary of Financial Activities” Form</p> <p>(8) “Supplemental Registration Form”</p> <p>(9) Attached list of officers, trustees, directors (names, titles, addresses); list principal salaried officers first</p>
Period of Registration	One year
Fees	\$50; Check payable to Secretary of State
Annual Financial Reporting	<p>The following is due within 6 months of fiscal year end:</p> <p>(1) Fees: \$50 registration fee AND</p> <p>(a) \$100 if \$0 - \$48,999.99</p> <p>(b) \$150 if \$49,000 - \$99,999.99</p> <p>(c) \$200 if \$100,000 - \$249,999.99</p> <p>(d) \$250 if \$250,000 - \$499,999.99</p>

CHARITABLE SOLICITATION REQUIREMENTS

	<p>(e) \$300 if \$500,000 or more</p> <p>(2) Application to Renew Registration of a Charitable Organization- For SS-6007</p> <p>(3) IRS Form 990, if revenue between \$25,000 and \$100,000</p> <p>(4) Financial Report – Audited financial statements must be submitted for organizations with more than \$100,000 in revenue</p> <p>(5) Audit, if gross revenue exceeds \$300,000</p>
Mailing Address & Contact Info.	<p>Div. of Charitable Solicitations, William R. Snodgrass Tennessee Tower, 312 Rosa L. Parks Ave, 8th fl., , Nashville, TN 37243</p> <p>615-741-2555</p> <p>www.state.tn.us/sos/charity.htm</p>

**CHARITABLE SOLICITATION REQUIREMENTS
TEXAS**

Registration Required?	Only for organizations that solicit for law enforcement, public safety or veterans causes
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**CHARITABLE SOLICITATION REQUIREMENTS
UTAH**

Registration Required?	Yes;
Governing Law	UTAH CODE ANN. § 13-22-1 <i>et seq.</i>
Exemptions	<p>(1) A bona fide religious, ecclesiastical, or denominational organization if: (a) the solicitation is made for a church, missionary, religious, or humanitarian purpose; and (b) the organization is either: (i) a lawfully organized corporation, institution, society, church, or established physical place of worship, at which nonprofit religious services and activities are regularly conducted and carried on; (ii) a bona fide religious group that does not maintain specific places of worship, is not subject to federal income tax, and not required to file an IRS Form 990 under any circumstance; or (iii) a separate group or corporation that is an integral part of an institution that is an income tax exempt organization under 501(c)(3) of IRC and is not primarily supported by funds solicited outside its own membership or congregation</p> <p>(2) A solicitation that an organization conducts among its own established and bona fide membership exclusively through the voluntarily donated efforts of other members or officers of the organization</p> <p>(3) A solicitation by a broadcast media owned or operated by an educational institution or governmental entity, or any entity organized solely for the support of that broadcast media</p> <p>(4) Except as provided in Subsection 13-22-21(1), a solicitation for the relief of any person sustaining a life-threatening illness or injury specified by name at the time of solicitation if the entire amount collected without any deduction is turned over to the named person</p> <p>(5) A political party authorized to transact its affair within this state and any candidate and campaign worker of the party if the content and manner of any solicitation make clear that the solicitation is for the benefit of the political party or candidate</p> <p>(6) A political action committee or group soliciting funds relating to issues or candidates on the ballot if the committee or group is required to file financial information with a federal or state election commission</p> <p>(7) Any school accredited by the state, any accredited institution of higher learning, or club or parent, teacher, or student organization within and authorized by the school in support of the operations or extracurricular activities of the school</p> <p>(8) A public of higher education foundation established under Title 53A or 53B</p> <p>(9) A television station, radio station, or newspaper of general circulation that donates air time or print space for no consideration as part of a cooperative solicitation effort on behalf of a charitable organization, whether or not that organization is required to register under this chapter</p> <p>(10) A volunteer fire department, rescue squad, or local civil defense organization whose financial oversight is under the control of a local governmental entity</p> <p>(11) Any governmental unit of any state or the US</p>

CHARITABLE SOLICITATION REQUIREMENTS

	*Organizations must apply for exempt status
URS Form Accepted?	Yes, in lieu of Charitable Organization Permit but must include the Supplement to the Unified Registration Statement
Signatures	Need not be notarized (1) One authorized officer must sign
Additional Information Required	(1) Fundraiser contracts (2) Certificate/Articles of Incorporation (3) Bylaws (4) IRS Form 990 (5) IRS Determination Letter (6) Designation of Registered Agent (7) "Utah Supplement to URS" Form (8) Telephone script, if applicable
Period of Registration	One year
Fees	\$100; Check payable to "State of Utah"
Renewal Due Date	The earlier of Jan. 1, April 1, July 1 or Oct. 1 following the completion of 12 months after date of initial issuance
Annual Financial Reporting	The following is due within 30 days of the end of the year reported: (1) IRS Form 990 or if filing 990 EZ, 990 PF, 990N, or other info then also include the Statement of Functional Expenses (2) Financial Report (3) \$100 fee (4) Renewal Application
Mailing Address & Contact Info.	Dept. of Commerce, Div. of Consumer Protection, 160 East 300 South, Box 146704, Salt Lake City, UT 84114-6704 Francine Giani: 801-530-6601 http://consumerprotection.utah.gov/registrations/charities.html

**CHARITABLE SOLICITATION REQUIREMENTS
VERMONT**

Registration Required?	No, but paid fundraisers for charities must file a “notice of solicitation” with the AG’s office
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**CHARITABLE SOLICITATION REQUIREMENTS
VIRGINIA**

Registration Required?	Yes;
Governing Law	VA. CODE ANN. § 57-48 to 57-69
Exemptions	<p>The following are <i>Excluded</i> and need not file anything:</p> <ol style="list-style-type: none"> (1) Any church or convention or association of churches (2) American Red cross and any of its local chapters (3) Political parties or action committees that register with an election commission or board <p>The following may request an <i>Exemption</i> from annual registration:</p> <ol style="list-style-type: none"> (1) Accredited educational institutions or related foundations, and any other educational institution confining its solicitation of contributions to its students, alumni, faculty, and trustees, and their families (2) Organizations that do not, in a calendar year or the 3 preceding years, receive contributions from the public in excess of \$5,500, all of whose functions are carried out by volunteers (3) Organizations that solicit only within their membership (4) Organizations that have no office within the Commonwealth and solicit within the state, solely by means of telephone, telegraph, direct mail or advertising in national media and have a registered VA chapter, branch, or affiliate (5) 501(c)(3) tax-exempt health care institutions licensed by their state Dept. of Health or Mental Health and any supporting foundation, free clinics and clinics certified by HCFA (6) Civic organizations such as a local service club, veterans' post, fraternal society or association, volunteer fire or rescue group, or local civic league or association (7) Trade associations, and labor organizations (8) Nonprofit debt counseling agencies licensed by the Virginia State Corporation Commission (9) 501(c)(3) organizations that solicit solely through grant proposals <p>*Organizations seeking exemption must file "Form 100" as applicable and pay the \$10 exemption application fee</p>
URS Form Accepted?	Yes—in lieu of Charitable Organization Form 102
Signatures	<p>Need not be notarized:</p> <ol style="list-style-type: none"> (1) Chief Fiscal Officer, AND (2) President or other authorized official
Additional Information Required	<ol style="list-style-type: none"> (1) Fundraiser contracts (2) Certificate/Articles of Incorporation (3) Bylaws (4) IRS Form 990 (or audited financial statement)

CHARITABLE SOLICITATION REQUIREMENTS

	<p>(5) IRS Determination Letter</p> <p>(6) Optional: Designation of Registered Agent; may use item 17 on URS</p> <p>(7) Audit if revenue is \$25,000 or more; this requirement may be satisfied by filing IRS Form 990</p>
Period of Registration	One year
Fees	<p>\$100 initial surcharge, plus sliding scale depending on gross contributions:</p> <p>(1) \$30 if less than \$25,000</p> <p>(2) \$50 if \$25,000 - \$50,000</p> <p>(3) \$100 if \$50,000 - \$100,000</p> <p>(4) \$200 if \$100,000 - \$500,000</p> <p>(5) \$250 if \$500,000 - \$1 million</p> <p>(6) \$325 if over \$1 million</p> <p>Check payable to “Treasurer of Virginia.” The following must be included on the face of the check:</p> <p>(1) EIN</p> <p>(2) Code 910-02184 if the check is for the initial registration fee</p> <p>(3) Code 910-02619 if for the annual registration fee</p>
Annual Renewal and Financial Reporting	<p>The following is due within 4 ½ months of fiscal year end:</p> <p>(1) Renewal Form 102 and \$100 fee</p> <p>(2) Revenue Fee</p> <p>(a) \$30 if less than \$25,000</p> <p>(b) \$50 if \$25,000 - \$50,000</p> <p>(c) \$100 if \$50,000 - \$100,000</p> <p>(d) \$200 if \$100,000 - \$500,000</p> <p>(e) \$250 if \$500,000 - \$1 million</p> <p>(f) \$325 if over \$1 million</p> <p>(g) \$100 late filing fee</p> <p>(3) IRS Form 990 or audited financial statement; Certified treasurer’s report for proceeds less than \$25,000</p> <p>(4) Financial Report</p> <p>(5) Audit, if revenue is \$25,000 or more – this requirement may be fulfilled by filing IRS Form 990</p>
Mailing Address & Contact Info.	<p>Virginia Dept. of Agriculture & Consumer Services, PO Box 526, Richmond, VA 23218-0526</p> <p>J. Michael Wright, Manger of Regul. Programs: 804-786-1343;</p> <p>www.vdacs.virginia.gov/allforms.shtml</p>

**CHARITABLE SOLICITATION REQUIREMENTS
WASHINGTON**

Registration Required?	Yes *Consolidated registrations are no longer accepted. Unless otherwise exempted from the registration requirements, each subordinate with its own separate existence for legal or tax purposes must register independently of its central organization and report its own financial activity.
Governing Law	WASH REV. CODE CHAPT. 19.09 <i>et seq.</i>
Exemptions	<p>(1) Churches and their integrated auxiliaries are excluded from the definition of a “charitable organization”</p> <p>(2) A political organization whose activities are subject to the reporting requirements of the State Public Disclosure Act or the Federal Elections Campaign Act</p> <p>(3) A charitable organization raising less than \$25,000 in any accounting year, if all the activities of the organization, including fundraising, are carried on by persons who are unpaid for their services (volunteers) and no part of the charitable organization’s assets or income inures to the benefit of or is paid to any officer or member of the organization (The use of a commercial fundraiser is considered a paid service)</p> <p>(4) Appeals for funds on behalf of a specific individual named in the solicitation, if all of the proceeds of the solicitation are given to or expended for the direct benefit of that individual; organizations that conduct solicitations for one or more individuals on a repeated or ongoing basis are excluded from exemption.</p> <p>*Organizations seeking an exemption may choose to file an “Optional Statement for Exempt Organization” but are not required to do so.</p>
URS Form Accepted?	Yes—in lieu of Charitable Solicitations Registration Form
Signatures	<p>Need not be notarized</p> <p>(1) The President, Treasurer, or comparable officer may sign, or, in cases of the absence of officers, a person responsible for the organization.</p>
Additional Information Required	<p>(1) Fundraiser contracts: only for contracts with “commercial fundraisers” (solicitors). Contracts must be submitted with a “Fundraising Service Contract Registration Form” and a \$10 fee.</p> <p>(2) IRS Form 990, but do not include a Schedule B contributor list. The Form 990 for a filer with more than \$1 million in gross revenue (averaged over preceding 3 years) must be prepared or reviewed by a CPA or other qualified, independent professional</p> <p>*Consolidated returns are no longer accepted by the state, unless the organization is a central organization that files a consolidated return with the IRS on behalf of itself and its subordinates.</p> <p>(3) IRS Determination Letter</p> <p>(4) Audit, if the annual gross revenue is over \$3 million (based upon a 3 year average of annual gross revenue); If \$1million to \$3 million, the organization may need to file a “Confirmation of Independent Third-Party Review” if the IRS 990 is not signed by a qualified preparer.</p>

CHARITABLE SOLICITATION REQUIREMENTS

	(5) “Washington URS Addendum” Form – including a solicitation report
Period of Registration	One year.
Fees	\$60 initial (starting August 1, 2010); Check payable to “The State of Washington.”
Annual Renewal and Financial Reporting	The following is due within 4 months and 15 days after fiscal year end (WA provides an automatic 6 ½ month extension): (1) \$40 Fee (starting August 1, 2010) (2) Renewal Form (3) IRS Form 990 (4) Financial Report (5) “Solicitation Report” Form (6) Audit, if over \$3 million in annual gross revenue (based upon 3 year average)
Mailing Address & Contact Info.	Secretary of State, Charities Program P.O. Box 40234, 801 Capitol Way South, Olympia, WA 98504-0234 800-332-4483 (toll-free in WA) or 360-725-0378 www.sos.wa.gov/charities

**CHARITABLE SOLICITATION REQUIREMENTS
WEST VIRGINIA**

Registration Required?	Yes
Governing Law	W.VA. CODE § 29-19-2 <i>et seq.</i>
Exemptions	<p>(1) Churches, synagogues, associations or conventions of churches, religious orders or religious organizations that are an integral part of a church which qualifies as tax exempt under IRC 501(c)(3)</p> <p>(2) Accredited Educational institutions, the curriculums of which in whole or in part are registered or approved by the state board of education</p> <p>(3) Persons requesting contributions for the relief of any individual specified at the time of solicitation when all of the contributions collected without any deduction are turned over to the named beneficiary</p> <p>(4) Hospitals which are nonprofit</p> <p>(5) Organizations which solicit only within the membership of the organization by members thereof (provided the term “membership” shall not include those persons who are granted membership upon making a contribution as the result of solicitation)</p> <p>(6) Organizations such as local youth athletic organizations, community service clubs, fraternal organizations, volunteer fireman or auxiliaries are exempt if they do not employ a professional solicitor or fund-raiser or do not intend to solicit or receive contributions in excess of \$10,000 during the calendar year</p> <p>(7) Charities which raise less than \$25,000 per year and do not employ professional fundraiser</p>
URS Form Accepted?	Yes—In lieu of the Registration Statement of Charitable Organizations
Signatures	<p>Must be notarized</p> <p>(1) Chief Fiscal Officer AND</p> <p>(2) One other authorized officer</p>
Additional Information Required	<p>(1) Fundraise contracts</p> <p>(2) IRS Form 990</p> <p>(3) IRS Determination Letter</p> <p>(4) Audit, if contributions are more than \$100,000</p> <p>(5) “State of West Virginia Unified Registration State Supplement” Form</p>
Period of Registration	One year
Fees	\$15 if gross contributions received is less than \$1 million; \$50 if gross contributions is more than \$1 million. Check payable to “West Virginia Secretary of State”
Annual Renewal and Financial	<p>The following is due by the anniversary of registration:</p> <p>(1) Fees</p>

CHARITABLE SOLICITATION REQUIREMENTS

Reporting	(a) \$15 if gross contributions are less than \$1 million (b) \$50 if gross contributions are \$1 million or more (2) IRS Form 990 (3) Audit, if contributions exceed \$50,000
Mailing Address & Contact Info.	Charities Division, Secretary of State, Building 1, Suite 157K, 1900 Kanawha Blvd East, Charleston, WV 25305-0770 Catherine Frerotte: 304-558-6000 http://www.sos.wv.gov/business-licensing/charities/Pages/default.aspx

**CHARITABLE SOLICITATION REQUIREMENTS
WISCONSIN**

Registration Required?	Yes
Governing Law	Wis. STAT. §§440.41-440.48; Wis. Admin. Code Chapter RL5
Exemptions	<ul style="list-style-type: none"> (1) Candidate for national, state, or local office or a political party or other committee or group required to file financial information with the federal elections commission (2) Organizations that do not raise or receive contributions in excess of \$5,000 and use volunteers (3) Fraternal, benevolent, patriotic, or social organizations that solicit contributions solely from their membership (4) Veterans organizations (5) Nonprofit post-secondary educational institutions (6) A person soliciting contributions for relief of a named individual if all contributions are given to the named individual
URS Form Accepted?	Yes
Signatures	<p>Must be notarized:</p> <ul style="list-style-type: none"> (1) President or an authorized officer, AND (2) Chief Fiscal Officer
Additional Information Required	<ul style="list-style-type: none"> (1) Certificate/Articles of Incorporation (2) Bylaws (3) IRS Form 990; may file Wisconsin Form 308 instead (4) IRS Determination Letter (if still pending, then file a copy of the IRS Form 1023) (5) Form 1952 (if filing IRS Form 990 instead of Wisconsin Form 308) (6) Audit, if contributions are in excess of \$100,000
Period of Registration	One year
Fees	\$30; Check payable to “Department of Regulation & Licensing”
Registration Renewal Due Date	July 31 st
Annual Financial Reporting	<p>The following is due within 6 months of fiscal year end:</p> <ul style="list-style-type: none"> (1) \$15 Fee (2) IRS Form 990 or Wisconsin Form 308 – if contributions from WI amount to more than \$5,000 (3) Wisconsin Supplement, Form 1952 (4) Audit, if charitable organizations receive contributions in excess of \$400,000; If contributions are between \$200,000 and \$400,000, a CPA review is required

CHARITABLE SOLICITATION REQUIREMENTS

	(5) Renewal notice is mailed 6 weeks before the renewal due date
Mailing Address & Contact Info.	Department of Regulation & Licensing, Charitable Organizations, P.O. Box 8935, Madison, WI 53708-8935 608-266-2112; Hearing and Speech impaired: TTY 608-267-2416; info@drl.state.wi.us http://ww2.wisconsin.gov/state/license/app?COMMAND=gov.wi.state.cpp.license.app.ShowPermitTypes&selectedLicense=200110160909412872058

**CHARITABLE SOLICITATION REQUIREMENTS
WYOMING**

Registration Required?	No
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