



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF STATE

OFFICE OF THE  
SECRETARY OF THE COMMONWEALTH

BUREAU OF CHARITABLE ORGANIZATIONS  
207 NORTH OFFICE BUILDING  
HARRISBURG, PA 17120  
717-783-1720  
1-800-732-0999

Dear Charitable Organization Official:

Your organization is being sent this registration packet because your current registration to solicit contributions in Pennsylvania is due to be renewed **or** because you are soliciting contributions in Pennsylvania and are not currently registered. If your organization is currently registered to solicit contributions in Pennsylvania, see Section B below. If your organization is **not** currently registered to solicit contributions in Pennsylvania, see Section A below. **Pennsylvania was the first state in the country to allow your organization to register electronically. You can file electronically by visiting the Bureau's Web site or <http://efile.form990.org>.**

**Section A: Initial Registrants**

The Pennsylvania Solicitation of Funds for Charitable Purposes Act, (Act) 10 P. S. § 162.1 *et seq.*, requires organizations soliciting charitable contributions in Pennsylvania to register with the Department of State's Bureau of Charitable Organizations unless they are excluded from the Act or exempt from the registration requirements. Exclusions, exemptions, and any applicable criteria are set forth in the chart on page #8 of this registration packet.

If after reviewing the chart you believe your organization is either excluded from the Act and/or exempt from the registration requirements, you may complete Section B. of Form – BCO-2 (page #9 of the registration materials) so that the Bureau's records would indicate that your organization is excluded or exempt.

If your organization is not excluded or exempt, it must file the enclosed Registration Statement – Form BCO-10, the appropriate registration fee, a copy of its IRS 990 Return, the appropriate financial statements for its most recently completed fiscal year and additional filings (see instructions on page #5) **within 30 days of receiving more than \$25,000 in gross national contributions or prior to compensating someone to solicit contributions from Pennsylvania residents.**

If you cannot meet this deadline, you can request an extension by completing the BCO-2 Form on page #9. Extensions for initial registrants may be granted **for financial information and the registration fee** as long as a properly completed Registration Statement – Form BCO-10 and additional filings have been submitted.

**Section B: Renewal Registrants**

If your organization is currently registered with the Bureau and is simply renewing its registration, it must file the enclosed Registration Statement – Form BCO-10, the appropriate registration fee, a copy of its IRS 990 Return, and the appropriate financial statements for its most recently completed fiscal year **within 135 days after the close of the fiscal year.** A registration must be renewed annually for each fiscal year the organization solicited contributions from Pennsylvania residents.

If you cannot meet this deadline, the Bureau can grant an extension of up to 180 days. Simply complete the BCO-2 Form on page #9 and have it **postmarked on or before the date your organization's registration is due. An organization failing to file a registration or an extension request by the due date must pay statutorily mandated late fees of \$25 per month or part of a month after the date on which the registration was due to be filed. Late filing fees must be paid before a registration or an extension can be approved. Because these statutorily mandated late fees cannot be waived under any circumstances, be sure to either file your organization's registration or request an extension by the 135<sup>th</sup> day after the close of your fiscal year.**

Visit our Web site at: [www.dos.state.pa.us/char](http://www.dos.state.pa.us/char)

**INSTRUCTIONS**

So your registration can be approved, please enclose the following:

- A properly completed and signed BCO-10 registration statement.
- A completed and **signed** copy of your organization's IRS 990 Return and Schedule A for the immediate preceding fiscal year end. *(An organization which is not required to file an IRS 990 Return must file a BCO-23 Form. This includes an organization that files a 990N, 990EZ, or 990PF, or an affiliate whose parent organization files a 990 group return must file a BCO-23 Form in addition to filing a copy of the organization's IRS 990 Return. You may request a BCO-23 Form from the Bureau or print the form from our website at: [www.dos.state.pa.us/char](http://www.dos.state.pa.us/char)).*
- Internally prepared, compiled, reviewed, or audited financial statements (*preferably unbound*) for the immediate preceding fiscal year end. *(See chart below and "Important Information For Charitable Organizations" on page #6).*
- Additional Filings (*Initial registrants only*): Copies of IRS exemption letter and organizational documents such as charter, articles of incorporation, and by-laws.
- Registration fee payable to "Commonwealth of Pennsylvania". *(See chart below.)* For renewal registrants, please include your Certificate number on your check or money order.
- Late filing fees (*If applicable*). An organization failing to file a registration by the due date must pay an additional fee of \$25 for each month or part of a month after the date on which the registration was due to be filed or after the period of extension granted for such filing. **Late filing fees are statutorily required and may not be waived under any circumstances.** Organizations not required to register but electing to voluntarily register are not subject to late filing fees.

Gross Contributions <sup>1</sup>	Type of Financial Statements Required	Fee
Section 162.7(a) Organizations <sup>2</sup>	None	\$15
\$25,000 or less	Internally Prepared, Compiled, Reviewed, or Audited	\$15
\$25,001 to less than \$50,000	Internally Prepared, Compiled, Reviewed, or Audited	\$100
\$50,000 to less than \$100,000	Compiled, Reviewed or Audited	\$100
\$100,000 to less than \$300,000	Reviewed or Audited	\$150
\$300,000 to \$500,000	Audited	\$150
Greater than \$500,000	Audited	\$250

<sup>1</sup> Gross annual contributions are total national contributions from all sources based on the organization's immediate preceding fiscal year end. They are not just contributions received from Pennsylvania. To determine "gross annual contributions", add Part VIII lines 1a, 1b, 1c, 1d, 1f, 8a, and 9a from your organization's IRS 990 return or see line 6 from your BCO-23 Form if not required to file a 990. If your organization filed a 990 EZ, add lines 1 and 6a and subtract any government grants.

<sup>2</sup> Section 162.7(a): (1) Persons or organizations which solicit contributions for the relief of a specific individual which turn over all contributions collected without any deductions whatsoever to the specific individual;(2) organizations which only use their own members to solicit other bona fide members of the organization;(3) organizations which receive no more than \$25,000 per fiscal year whose fund raising activities are carried on only by volunteers, members, officers or permanent employees and only permanent employees are compensated for those fundraising activities; and (4) veterans organizations chartered under Federal law, organizations of volunteer firemen, ambulance associations, rescue squad associations and their auxiliaries or affiliates which are not exempt from registration, did not receive contributions in excess of \$100,000, and did not use a professional solicitor.

**IMPORTANT INFORMATION FOR  
CHARITABLE ORGANIZATIONS**

The information, that follows, is not all-inclusive. You are encouraged to obtain a complete copy of the Solicitation of Funds for Charitable Purposes Act and registration forms by contacting the Bureau or by printing the information from our website at: [www.dos.state.pa.us/char](http://www.dos.state.pa.us/char).

**ELECTRONIC FILING OPTION:** You can file electronically by visiting the Bureau's Web site or <http://efile.form990.org>.

**REQUIRED DISCLOSURE STATEMENT:** Section 13 of the Solicitation of Funds for Charitable Purposes Act, 10 P. S. § 162.13, requires that the following statement be conspicuously printed **verbatim** on every printed solicitation or written confirmation, receipt, and reminder of a contribution:

**The official registration and financial information of [insert the legal name of your charitable organization as registered with the Department] may be obtained from the Pennsylvania Department of State by calling toll-free, within Pennsylvania, 1-800-732-0999. Registration does not imply endorsement.**

**REQUIREMENT TO UPDATE INFORMATION:** Organizations are required to notify the Bureau in writing of any material change in any information filed with the Bureau not more than 30 days after such change occurs.

**VOLUNTARY REGISTRATIONS:** Organizations, that are not required to register with the Bureau, may do so voluntarily. If your organization is registering voluntarily, please check the appropriate box on the Registration Statement – Form BCO-10. Organizations, that elect to voluntarily register, must comply with **all** the Act's requirements with the exception of the payment of late filing fees.

**INTERNALLY PREPARED, COMPILED, REVIEWED, OR AUDITED FINANCIAL STATEMENTS:** Internally prepared financial statements shall contain a balance sheet and statement of revenue, expenses and changes in fund balances. Compiled financial statements must be prepared by a **licensed certified public accountant or licensed public accountant** in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Reviews and audits **must be performed by an independent, licensed public accountant or an independent, licensed certified public accountant.** Reviews must be performed in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Accounting and Review Services. Audits must be performed in accordance with the American Institute of Certified Public Accountants' Statements on Auditing Standards.

**EXTENSIONS OF TIME FOR FILINGS:** Extension requests should be made using the BCO-2 Form on page 9 of this registration packet. Extensions of time not to exceed 180 days from the registration's due date may be requested. **Initial registrants** may only request an extension of time to file financial information and the registration fee. A properly completed registration statement, and additional filings (see "Instructions"), must be submitted to the Bureau before an extension will be granted. Extensions for **renewal registrations** must be filed by the registration's due date or statutorily mandated late filing fees of \$25 per month or part of a month must be paid before the extension can be granted.

**RETENTION OF RECORDS:** Organizations are required to keep true and accurate fiscal records regarding their solicitation activities in Pennsylvania and must make these records available for inspection upon demand by the Bureau or the Office of Attorney General. These records must be retained for at least three years after the end of the period to which they relate.

**AFFILIATE AND PARENT ORGANIZATIONS:** An affiliate whose parent organization is located in Pennsylvania can register individually or its parent organization can file a combined registration for itself and its Pennsylvania affiliate(s). To file a combined registration, the Pennsylvania-based parent and each affiliate must file a separate Charitable Organization Registration Statement - Form BCO-10 and its own IRS 990 Return or a Form BCO-23 (see "Instructions"). An affiliate whose parent organization files a combined registration on its behalf does not have to pay a registration fee. However, the parent organization's registration fee is determined by combining the gross contributions received by the parent and all Pennsylvania affiliates. In addition, a parent organization filing a combined registration must submit the appropriate financial statements covering itself and all its Pennsylvania affiliates.

## DEFINITIONS

**"Affiliate"** Any chapter, branch, auxiliary, or other subordinate unit of any charitable organization, howsoever designated, whose policies, fundraising activities, and expenditures are supervised or controlled by a parent organization.

**"Charitable Organization"** Any person granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code or any person who is, or holds himself out to be, established for any charitable purpose or any person who in any manner employs a charitable appeal as the basis of any solicitation or an appeal which has a tendency to suggest there is a charitable purpose to any solicitation.

**"Charitable Purpose"** Any benevolent, educational, philanthropic, humane, scientific, patriotic, social welfare or advocacy, public health, environmental conservation, civic, or other eleemosynary objective, including an objective of any bona fide duly constituted organization of law enforcement personnel, firefighters, or other persons who protect the public safety if a stated purpose of the solicitation includes any benefit to any person outside the actual active membership of the organization.

**"Commercial Coventurer"** Any person who for profit is regularly and primarily engaged in trade or commerce other than in connection with the raising of funds or any other thing of value when offered at the usual retail price comparable to similar goods or services in the market for a charitable organization and who advertises that the purchase or use of goods, services, entertainment, or any other thing of value will benefit a charitable organization.

**"Contribution"** The promise, grant, or pledge of money, credit, property, financial assistance, or other thing of any kind or value, excluding volunteer services, in response to a solicitation, including the payment or promise to pay in consideration of a performance, event, or sale of a good or service. Payment by members of an organization for membership fees, dues, fines, or assessments or for services rendered to individual members, if such fees, dues, fines, or assessments confer a bona fide right, privilege, professional standing, honor or other direct benefit, are not contributions, provided that membership is not conferred solely as consideration for making a contribution in response to a solicitation. **Government grants or contracts are also not contributions.**

**"Parent Organization"** An organization which coordinates, supervises, or exercises control of policy, fundraising and expenditures, or assists or receives funds from, or advises, one or more affiliates.

**"Professional Fundraising Counsel"** Any person retained by a charitable organization for a fixed fee or rate under a written agreement to plan, manage, advise, consult, or prepare material for, or with respect to, the solicitation of contributions for a charitable organization, but who does not solicit contributions or employ, procure, or engage any compensated person to solicit contributions and who does not have custody or control of contributions. A bona fide salaried officer or regular, nontemporary employee of a charitable organization is not a professional fundraising counsel as long as the individual is not employed or engaged as professional fundraising counsel or as a professional solicitor by any other person. **Note: A person who is otherwise a professional fundraising counsel is considered to be a professional solicitor if his compensation is related to the amount of contributions received.**

**"Professional Solicitor"** Any person retained for financial or other consideration by a charitable organization to solicit contributions for charitable purposes directly, or in the form of payment for goods, services, or admission to fundraising events, whether such solicitation is performed personally or through his agents, servants, or employees or through agents, servants, or employees especially employed by, or for, a charitable organization who are engaged in the solicitation of contributions, the sale of goods or services, or the production of fundraising events under the direction of such person, or a person who plans, conducts, manages, carries on, advises, consults, whether directly or indirectly, in connection with the solicitation of contributions, sale of goods or services, or the production of fundraising events for, or on behalf of, any charitable organization, but does not qualify as a professional fundraising counsel. A person who is otherwise a professional fundraising counsel is considered a professional solicitor if his compensation is related to the amount of contributions received. A bona fide salaried officer or regular, nontemporary employee of a charitable organization is not a professional solicitor as long as the individual is not employed or engaged as professional fundraising counsel or as a professional solicitor by any other person.

**"Solicitation"** Any direct or indirect request for a contribution on the representation that the contribution will be used, in whole or in part, for a charitable purpose, including, but not limited to, any of the following:

- (1) Any oral request made in person, by telephone, radio, television, or other advertising or communication media.
- (2) Any written or otherwise recorded or published request mailed, sent, delivered, circulated, distributed, posted in a public place, or advertised or communicated by press, telegraph, television, or any other media.
- (3) Any sale of, offer, or attempt to sell any advertisement, advertising space, sponsorship, book, card, chance, coupon, device, food, magazine, merchandise, newspaper, subscription, ticket, or other service or tangible good, thing, or item of value.
- (4) Any announcement requesting the public to attend an appeal, assemblage, athletic or competitive event, carnival, circus, contest, dance, entertainment, exhibition, exposition, game, lecture, meal, party, show, social gathering, or other performance or event of any kind.

**ORGANIZATIONS NOT REQUIRED TO REGISTER  
PROVIDED CERTAIN CRITERIA ARE MET**

**ORGANIZATIONS EXEMPT  
FROM REGISTRATION**

**CRITERIA THAT MUST BE MET FOR EXEMPTION**

1. Educational institutions and any auxiliary associations, foundations, and support groups which are directly responsible to educational institutions.	Curricula must be registered with, or approved by, the Department of Education, either directly or by acceptance of accreditation by an accrediting body recognized by the Department of Education.
2. Hospitals and hospital foundations.	Organization must be regulated by the Department of Health or the Department of Public Welfare.
3. Veterans' organizations, volunteer firemen, ambulance associations, rescue squad associations, and their auxiliaries or affiliates.	All fundraising activities of the organization or association must be carried on by volunteers, members, or an auxiliary or affiliate thereof, who receive no compensation, directly or indirectly, for the fundraising activities.
4. Public nonprofit library organizations.	Organization must receive financial aid from state and municipal governments and file an annual fiscal report with the State Library System.
5. Senior citizen centers and nursing homes.	Organization must be nonprofit and charitable <b>and</b> must have been granted tax-exempt status under the Internal Revenue Code <b>and</b> all fundraising activities must be carried on by volunteers, members, or officers, who receive no compensation, directly or indirectly, for the fundraising activities.
6. Parent/teacher associations or organizations.	Organization must be recognized in a notarized letter from the school district in which it is located.
7. Any corporation established by an act of Congress of the United States.	Corporation must be required by Federal law to submit annual reports of its activities to Congress containing itemized accounts of all receipts and expenditures after being fully audited by the Department of Defense.
8. Any charitable organization which receives gross <b>national</b> contributions of \$25,000 or less annually.	Organization cannot compensate any person who conducts solicitations.

**Note** - Exemption from the registration requirements of the Act in no way limits the applicability of other provisions of the Act.

**ORGANIZATIONS EXCLUDED  
FROM THE ACT**

**CRITERIA THAT MUST BE MET FOR EXCLUSION  
FROM THE ACT**

1. Organizations of law enforcement personnel, firefighters, or other persons who protect the public safety.	Stated purpose in solicitations must not include any benefit to any person outside the actual active membership of the organization.
2. Religious institutions and separate groups or corporations which form an integral part of religious institutions.	<ol style="list-style-type: none"> <li>1) Organization must be tax-exempt under the Internal Revenue Code; <b>and</b></li> <li>2) No part of the organization's net income can inure to the direct benefit of any individual; <b>and</b></li> <li>3) The organization's conduct must be primarily supported by government grants or contracts, funds solicited from its own membership, congregation, or previous donors, and fees charged for services rendered.</li> </ol>