Standardized Registration for Nonprofit Organizations©

Under State Charitable Solicitation Laws

A product of an ongoing project of the National Association of Attorneys General (NAAG) and the National Association of State Charities Officials (NASCO)

In collaboration with the Multi-State Filer Project, Inc. (MFP)
http://www.multistatefiling.org

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Introduction & Contents

Why must my organization "register?"

The simple answer is "it's the law." Typically, states exercise regulatory authority over nonprofits based on one (or both) of two premises: the nonprofit is physically "present" in the state (e.g., has an office, owns real estate, or conducts program activities) *or* the nonprofit raises funds in the state.

In either case, a state may require the nonprofit to "register", that is, to provide identifying information about the nonprofit and its operations. It is the latter premise for registration -- raising funds -- that provides the impetus for the Unified Registration Statement and the movement for standardized reporting in general. Organizations of *any* size and *any* means may find that raising funds from the public --even when conducted modestly from a single location -- will give rise to regulatory obligations to multiple states.

In fact, today *most* states regulate fundraising. They do so through statutes -- usually called "solicitation laws" -- that are primarily concerned with the solicitation of charitable contributions from the general public. The centerpiece of most of the regulatory schemes is comprehensive reporting, by nonprofits and by the outside fundraising firms and consultants they employ.

What is "registration?"

Compliance reporting under solicitation laws is divided into two pieces: (1) *registration*, which provides an initial base of data and information about an organization's finances and governance; and (2) *annual financial reporting*, which keeps the states apprised about the organization's operations with an emphasis on fundraising results and practices. Typically, states require *both* registration (at least an initial registration) and annual financial reporting.

With forty jurisdictions regulating in this manner, there is inevitably little consistency of approach. Some states have one-time registration; others require annual renewal of registration; some will require submission of every common governance and financial document; others make do with just an IRS Form 990; and so forth. But each has its own registration form (or forms) and, until the advent of the URS, required its submission, verbatim.

PLEASE TAKE SPECIAL NOTE: The URS and this packet are designed for *registration* only. **For many states, t*he URS cannot be used to fulfill annual financial reporting requirements.*** A project is underway to produce a standardized format -- like the URS -- for annual financial reporting (see below). For now, the URS is the sole device for standardized, multi-state filing and it applies *only* to registration and registration renewal (which may be required yearly but, we say again, may be distinct from annual financial reporting).

Which nonprofits must register (and when)?

Generally, any nonprofit conducting a charitable solicitation within the borders of a state, *by any means*, is subject to that state's law and is therefore required to register (*and must do so before soliciting*). Also, generally, the operative terms "charitable" and "solicitation" are defined very broadly and could include, for example, a website posting by an environmental organization inviting contributions from the public.

In other words, the soliciting organization need not be a "charity" in a strict sense nor have any physical presence of any kind in the state. So, a letter, phone call, or newspaper ad requesting financial support from a state's residents is enough, in the unchallenged legal opinion of the states, to trigger the coverage of (i.e., give jurisdiction to) that state's solicitation law.

However, Internet fundraising does not neatly conform to existing models -- neither jurisdictional models nor fundraising models. The ultimate jurisdictional question, roughly put, is "Has someone purposefully directed a charitable solicitation to a resident of our state?" A "yes" provides a state with a rationale for exercising jurisdiction. The question and answer get very fuzzy in cyberspace.

The National Association of State Charity Officials (NASCO), recognizing the challenges posed for both nonprofits and regulators, has developed a protocol to aid all concerned (see the "Charleston

Principles" at www.nasconet.org). The protocol will guide state officials in exercising jurisdiction over Internet transactions and it will help nonprofits determine whether (and when) their Internet fundraising activity will subject them to solicitation law registration and reporting.

Against this framework of all-inclusiveness is a patchwork of *exclusions from coverage.* These are the product of each state's constitutional and political considerations. Either through exemption from registration requirements or out-and-out exclusion from the law, each state excuses some nonprofits from registering. For example, every state grants an exemption (or exclusion) to "religious organizations," as the term is respectively defined, and most have exemptions for colleges and universities or for organizations raising only small amounts (say, under $5,000). Please see the Appendix for details on each state.

Significantly, technical compliance with any state's registration law requires initial registration before the first solicitation has been directed into the state. The fact remains that many nonprofits have not done the necessary legal homework before launching fundraising campaigns. If your nonprofit is one of these, you should be very concerned. But you *should not be deterred* from going ahead with registration because you fear you are breaking a law already and it's too late to comply.

Failure to register before soliciting *is* a violation of law and *could* subject the organization (and in some circumstances, its officers or directors) to whatever sanctions (e.g., a substantial fine) exist in each state's law. But, the states generally wish to encourage honest efforts to comply with registration laws and tend to employ sanctions only when enforcement officials deem it necessary. So, an organization able to demonstrate its good faith which promptly registers after discovering its obligation (albeit tardily) stands a good chance of avoiding or minimizing sanctions. The bottom line: registration is the law and you must comply as soon as possible.

What is the Unified Registration Statement?

The URS represents but a single part of an effort to consolidate the information and data requirements of all states requiring registration. Organized by the National Association of State Charities Officials and the National Association of Attorneys General, the project's aim is to standardize, simplify, and economize compliance under the states' solicitation laws.

The URS effort consists of three phases: (1) compiling an inventory of registration information demands from *all* states, (2) producing a format (or form) which incorporates all (or most) of these demands, and (3) encouraging the states to accept this "standardized" format as an *alternative* to their own forms. The effort is dynamic and ongoing, now represented by version 4.0 of the URS, which is accepted by thirty-seven of the forty jurisdictions requiring registration. Reflecting this dynamic, ***the URS will be updated continually*** by way of its website (***http://www.multistatefiling.org/***). See Item #6 in the "Reminders" section (URS Instructions, pg. 4) for more information on URS packet updates.

How do you use the URS?

The URS is an *alternative* to filing all of the respective registration forms produced by each of the cooperating states. In those states, a registering nonprofit may use *either* the state form *or* the URS. Thus, the URS proves most useful to nonprofits soliciting regionally or nationally and, therefore, subject to the registration laws of *multiple* states. But the URS may be used by any nonprofit that is registering in a state accepting it.

Conceptually, the process is simple. You fill out the URS by following its accompanying instructions; photocopy the completed URS (with state-specific items, including signature lines, left blank); fill in any state-specific items; execute (i.e., sign with or without notary) according to each state's requirements; collect and attach the specified governance (for initial filings) and other documents; write a check for the prescribed registration fee (if any); and mail the package, covered by the URS, to the respective state's administering agency. Please see the Appendix for a listing of state-specific items, necessary documents, fee for filing, and address of each state's administering agency. **Important note:** do NOT send completed URS forms to the Multi-state Filer Project; we do not process these. They must go to each state in which you are registering.

What's in this packet?

The URS is presented here along with additional materials and information. The goal is to enable most users to complete their registrations (for URS states) without the need to acquire information or materials outside this packet. Please read the following description of the packet's contents to learn what's here and where to find it:

* ***URS*** (3 pgs) and ***Instructions*** (4 pgs.) – Only one copy of the URS is provided with this packet. Make a back up photocopy of the blank form before you begin work. Note that the submitted URS will be considerably longer than the 3 pages of the form due to several required attachments. Please consult the instructions while filing out the URS for information on how to answer each question.

* ***Supplementary Forms*** (20 forms/instructions from 15 jurisdictions) – A number of states wished to cooperate with the URS effort but found it necessary for legal or other reasons to request information and/or offer instruction on forms designed to supplement the URS. For those states, the respective supplementary form or information must accompany the URS.

* ***Appendix*** (15 pgs.) – Provides state-by-state filing details for each of the thirty-six cooperating states and DC. Please closely attend to the following notes for helpful information about the Appendix:
(1) The *Exemptions* entries are NOT verbatim from the laws. If you believe your organization may be exempt in one or more states, be cautious and refer to the law (See *Governing law* in the Appendix for citation), regulations, and/or applicable form from the respective states.
(2) *Due date* refers to the day that the first filing *subsequent* to the initial registration is due (initial registration is required before solicitation begins). This subsequent filing may be termed a "registration renewal" or an "annual financial report." See (7), below, for information on due dates for annual financial reports.
(3) *Fund Raiser contracts* refer to the actual contractual documents establishing your relationship with outside fundraising professionals described in URS Item 20. A "yes" here in a state's entry means you must copy and submit <u>all such contracts</u>, along with the URS, to that state. Note too that subsequent contracts may have to be submitted (either when entered into, with registration renewal, or as part of required annual financial reporting).
(4) Your *Certificate of Incorporation*, *Bylaws*, and *IRS Determination Letter* (official letter from Internal Revenue Service establishing federal tax-exempt status) are one-time submissions with initial registration. Unless amended after initial registration, they need not accompany <u>renewal</u> filings.
(5) In obvious contrast, *Audit* and *IRS Form 990* change from year to year. A "yes" means that the most recently completed versions must be submitted with the URS. Note that while a state (e.g., Oregon) may not require either for purposes of registration, it might require the current version of either or both as part of annual financial reporting. Also note that *states articulate the need to submit an audit very differently* – pay close attention to the requirements listed in the Appendix to the URS, as the actual terminology of each state is used for this entry.
(6) Information about registration for *States not yet accepting the URS* is included.
(7) Basic *information on annual financial reporting* (and/or registration renewal) for all URS states is included in a separate section. Although the URS has not been officially sanctioned for use in fulfilling annual financial reporting/renewal requirements, the information is provided here to help filers understand and coordinate their reporting obligations.

* ***Help*** (3 pgs.) – Provides several aids for filers, itemized below:
(1) The *Checklist* recapitulates much of the Appendix in an easy-to-read, yes-no format. It serves as a useful tool when, for example, you are submitting multiple registrations and need to be assured that each state receives the necessary components.
(2) *Changes to the URS* detail changes to each version of the URS packet since v. 2.00.
(3) *Site List* provides sources for printed copies of the URS packet.

What's next for the Standardized Reporting Project?

In every sense, both the URS and the Project are a work in progress. There are four components to reporting under the solicitation laws: registration for nonprofits, annual reporting for nonprofits, registration for outside professionals, and annual reporting for outside professionals. Although work on the additional four components is under way, the URS (nonprofit registration) is the sole product in service.

While the "standardized" approach implies continual change, even the threshold work on the URS is not complete. For example, page 12 of the Appendix lists the three remaining states that, for one reason or another, have not yet chosen to participate by accepting the URS. Neither the URS nor any subsequent products will achieve maximum utility until *all states* are cooperating.

Version 4.0 of the URS packet contains numerous refinements, many of them the product of user comments. Consequently, your feedback is very important. Please direct any comments you may have about suggested improvements (or about errors you believe you've discovered) to the URS, its instructions, or to the accompanying materials to:

Karin K. Goldman
Charities Trusts Bureau
New York State Attorney General Office
120 Broadway
Third floor
New York, NY 10271-0002
(212) 416-8060
chnkkg@oag.state.ny.us

and/or

Robert Tigner
General Counsel
Multi-State Filer Project
1612 K Street, NW
Suite 510
Washington, DC 20006-2802
(202) 463-7980

Note: Please do not send the Multi-State Filer Project your completed URS form. These go directly to the state(s) you are registering in.

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INSTRUCTIONS for Unified Registration Statement© (URS)

Preliminary identifying information: Indicate whether registration is **initial** or **renewal** by checking the correct box at top of page.
Reporting period: Insert state-specific end date for registration period covered by this URS—applicable to renewals and to states with a fixed-date reporting cycle ("N/A" as to states with one-time registration. Leave blank for initial registration in states with "anniversary" due dates.)
Filer EIN: Enter the organization's federal Employer Identification Number (EIN).
State: Enter state to which this particular copy of the URS will be submitted.
State ID: Enter state-specific ID, *if* this is a renewal or update, and the state to which *this particular copy* of the URS will be submitted has assigned the organization a unique file, license or identifying number.

Item #1: Enter organization's legal name; previous name used if an immediately prior filing was made under the previous name; and any other names the organization may be identified as or known as. Under "other names," include any distinctive names, such as one given to a particular campaign, the organization uses for purposes of public solicitation (e.g., "The Citywide Dance Project" of Houston Arts Advocates, Inc).

Item #2(A, B): Fill out complete street address in item #2A. Fill out complete **mailing** address (e.g., a generally used P.O. Box) in item #2B, if different from above.

Item #3: List primary telephone and facsimile numbers. Also, provide address for electronic mail or web site(s) if used to provide information to or to communicate with the public.

Item #4: Attach list of all other offices, chapters, branches and/or affiliates with complete names and addresses. PLEASE NOTE Kansas, Maine, Mississippi, and Tennessee require you specifically indicate the offices, chapters, etc. for their states in your respective URS submission to them.

Item #5: Fill out organization's date of incorporation, the state where it was incorporated, and the day and month of its fiscal year end. Go to Item #7.

Item #6: **If your organization is not incorporated**, list the type of organization, state in which it is located, and date of establishment (if a partnership, include the partners' names, addresses, and telephone numbers).

Item #7: Answer questions A through G by checking the appropriate box. If you answer "yes" to A, B, C, D, and/or E, you **must** attach a written explanation. If you answer "yes" to F and/or G, attach a listing of all states where *registered*, or from whom an *exemption* was obtained, or in which your organization *solicited* contributions (include agencies, dates of registration, registration numbers, any other names organization was/is registered under, and the dates and types of solicitation conducted).
VERY IMPORTANT: In answering 7G for an **initial registration** in a given state, make sure you have provided a specific date when solicitation began (if your answer to 7G is "yes") in that state; *OR*, if "no" (or "no" as to the state in question) but you *intend to begin* soliciting, give the approximate date you expect to begin soliciting in that state.

Item #8: Check the appropriate box. If you answer "yes," list date of application or the date of the IRS determination letter. If exempt status has been granted, supply the IRS Code section number (e.g., "501(c)(***3***)" or "501(c)(***4***)") under which the organization secured its exemption. *Please note* some states also require a copy of the organization's IRS determination letter or application for exemption (see state-by-state Appendix).

Item #9: Answer by checking the appropriate box. If you answer "yes," please attach a written explanation.

Item #10: Answer by checking *all* appropriate boxes. Use "other" blank to specify any solicitation method not listed (if your organization raises funds by *operating or sponsoring games of chance*, such as *bingo* or *"casino nights*", you must report that fact, specifying the game, in the "Other" blank).

Item #11: The National Taxonomy of Exempt Entities (NTEE) is a system for classifying nonprofits developed by the National Center for Charitable Statistics. From the twenty-six major groupings of the NTEE system, below, select the code letter best describing the organization's primary purpose or field of endeavor (you may enter a second or third code letter if no single code seems adequate):

A Arts, culture, humanities
B Educational institutions & related activities
C Environmental quality, protection & beautification
D Animal related
E Health-general & rehabilitative
F Mental health, crisis intervention
G Disease, disorders, medical disciplines
H Medical research
I Crime, legal related
J Employment, job related
K Food, nutrition, agriculture
L Housing, shelter
M Public safety, disaster preparedness & relief
N Recreation, sports, leisure, athletics
O Youth development
P Human services
Q International, foreign affairs, national security
R Civil rights, social action, advocacy
S Community improvement, capacity building
T Philanthropy, voluntarism and Grantmaking foundations
U Science and technology research
V Social science research
W Public affairs, society benefit
X Religion, spiritual development
Y Mutual/membership benefit
Z Unknown, unclassifiable

Item #12: Explain purposes and programs of organization for which funds are solicited. If programs are directed to specific beneficiaries, list or describe the beneficiaries. Attach a separate sheet of paper if necessary.

Item #13: Attach list of officers, directors and executives of organization complete with their *residence* addresses and telephone numbers. At your discretion, you may supply a *daytime* phone number instead, so long as the person can generally be reached at the number during normal business hours.

Item #14: (A) (1&2) Answer by checking the appropriate box. If you answer "yes" to *any* of the relationships described, attach the requested information for *all* the related parties.
(B) Answer by checking appropriate box. If you answer "yes," attach a written explanation. A "misdemeanor or felony" is a crime and *does not include* violations of civil ordinances, such as minor traffic offenses.

Item #15: On an attached sheet, provide the names and addresses of the people with the specified responsibilities. Please clearly indicate the respective responsibility for each name listed. Also include the names, addresses, and phone numbers of all banks, *and all accounts* (provide numbers), in which organization's funds are deposited. "Custody" means legal custody of the organization's funds, typically the charge of the treasurer. Person responsible for "distribution" means the person, typically the president or chief executive, who has primary day-to-day authority over disposing of the organization's funds.

Item #16: List name, address and telephone number of organization's outside accountant and/or auditor. Exclude from this item an outside accountant or accounting firm employed solely as a bookkeeper.

Item #17: This item should be left blank, expect for a few selected instances, specified below. Some states require you to appoint one of their residents to receive legal notices ("service of process") in order to affect your registration. This person is variously termed a "resident agent" or "registered agent." Of the states requiring such an appointment, some permit you to make it by filling in this item on the URS. Fill in this item **only for each such state,** and then, only with the name, address and telephone number of the agent for *that* state. Consult the state-by-state Appendix for further information.

Item #18: Answer by checking the appropriate box. Provide all the requested information for all persons or organizations producing a "yes" (and if yes for 18C, specify the percentage interest). For "type of organization", include both organizational structure (such as "corporation," "partnership," or "unincorporated association") and whether the organization is for-profit or nonprofit.

Item #19: Answer by checking the appropriate box. A person solicits "directly" when they have actual contact with potential donors, such as when placing telephone calls or when going door-to-door.

Item #20: Attach a list of outside professionals providing fundraising services to your organization. Include in the list companies who are conducting "cause-related marketing" for your benefit (such companies are subject to regulation—typically as "commercial co-venturers"—under the solicitation laws of several states). Supply a complete address (street & P.O. Box) and phone number for each office location providing services.

The terms employed (e.g., "fund raising counsel"), although commonly used, are illustrative only. In practice, the precise and operative definitions of the categories of professionals derive from each state's law and, therefore, vary from state to state. In some instances, two (or more) states will use the same term to describe a different group of professionals; in other instances, identical categories of professionals will be described by different terms.

To accommodate the disparity in terminology, you must either (1) determine the correct term for your professionals by reference to each state's law and customize each URS submission accordingly or (2) provide

generic information on the URS from which each state can readily make the necessary determinations under its law.

You may comply with Item #20's requirements by choosing option (1), above, but the item is structured to implement option (2). The two examples that follow illustrate complete option (2) replies:

(a) "Great Telemarketing, Inc., 543 First Ave, New York, NY, 10036, 212-555-1212; plans and manages telephone campaign for public support and awareness; GTI charges us $4.50 per completed call plus $1.50 per pledge; our contract with GTI is from January 1, 2004 to December 31, 2005; the campaign will run from April 2004 to October 2004; GTI, through another firm it employs, solicits donations on our behalf; GTI does not itself handle donations but employs a caging company that receives, logs and deposits contributions."

(b) "John James & Associates, 325 Mason St, San Francisco, CA, 94111, 415-989-8765; designs and manages direct mail campaigns for recruiting and retaining members; we pay JJA a fee of $1,000 per month plus $45 per thousand letters mailed; our contract with JJA runs from July 1, 2004 through June 30, 2005; the campaign is continuous; JJA does not solicit contributions; JJA does not have custody or control of contributions, replies come directly to our P.O. Box."

[There is no specified format for responding to Item 20. However, especially if you are reporting multiple professionals, organizing the required information in a chart or table may help assure that your response is complete and clear.]

Finally, and **VERY IMPORTANT**, you ***must*** provide accurate information as to whether the listed professionals are engaged in fundraising in each state in which you are filing the URS. You may address this issue by listing the respective states with each firm entry (e.g., to the GTI entry above, you might add: "only conducts campaigns for us in New York, New Jersey, Ohio, Illinois, and Pennsylvania"). Regardless of method, *absent a clear indication to the contrary, each state receiving the URS will assume all firms listed are subject to its law* and will proceed accordingly with enforcement.

NOTE: Some states require you to *submit copies of all of your contracts* with retained outside fundraising professionals. See the state-by-state listing in the Appendix.

Item #21: List the total amount paid in fees and attributable expenses to any outside fundraising professionals during the previous reporting year. Specify the period covered by this total (e.g., "fiscal year running from July 1, 2009 through June 30, 2010"). All or most of this entire total should derive from **line 16(A) of the IRS 990**.

Item #22: (A) List total contributions for reporting year. Item #22A should be the result of taking the number on Form 990, Part VIII, Line 1h, and subtracting Line 1b (membership dues). (Or Line 1 on the 990-EZ)

(B) List total program services expenses for reporting year. Item #22B should be the same number appearing on **part IX, line 25(b) of the IRS 990**. (there is no equivalent on the 990EZ).

(C) List total management & general expenses for reporting year. Item #22C should be the same number appearing on **line 25(c) of the IRS 990.** (there is no equivalent on the 990EZ).

(D) List total fundraising expenses for reporting year. Item #22D should be the same as the number appearing on **line 25(d) of the IRS 990** (there is no equivalent on the 990EZ).

(E) List total expenses for reporting year. Item #22E should be the same as the number that appears on **line 18 of the IRS 990** (or on line 17 on the 990EZ).

(F) Express fundraising expenses as a percentage of contributions raised (divide Item #22D by Item #22A).

(G) Express fundraising expenses plus management and general expenses as a percentage of total contributions. (divide Item #22C + Item #22D by Item #22A).

(H) Express program services as a percentage of total expenses (divide Item #22B by Item #22E).

Signature Box: **Signatures may not be photocopied.** The URS must be executed with *original signatures*. Requirements vary as to who must sign (i.e., which nonprofit official) and whether the signatures must be notarized. Refer to the state-by-state listing in the Appendix to *ensure the designated official(s) has signed* for the respective state and the signature(s) has been *notarized, if required.* Some states stipulate signers are making certain specific representations by signing and submitting the URS. This information can be found in the "required signatures" entry in the Appendix.

A few IMPORTANT REMINDERS:

1. Before submitting a URS to any state, *make sure you have checked the state-by-state listing in the Appendix* for all items that must accompany the URS.

2. Renewal registrants *need not re-submit* governance documents unless they have been amended (see #5, below).

3. Please *do not leave any URS items blank*. Entering "N/A" (not applicable), or some other appropriate message, will assure the reviewing official that you have not inadvertently omitted a required reply.

4. The URS is to be used for *registration filings* (initial or renewal). Officially, it **cannot be used for annual financial reporting.** Annual financial reporting is a parallel, but separate and distinct from registration, filing requirement under most state solicitation laws (see page 1 of Introduction to URS, "What is 'registration'?").

5. Registrants in all states assume a *continuous obligation to keep their registrations accurate and up to date*. So, for example, in a state with one-time registration, a registrant is required to forward changes in governing documents, a task that would otherwise be accomplished with registration renewal. Similarly, in states requiring copies of fundraising contracts as part of registration, new or amended contracts entered into *after* registration (or *during* the registration period, in renewal states) must be filed immediately upon execution (since a filed contract is a prerequisite to solicitation in many jurisdictions).

6. **All filers** of the URS should *check the website* (http://www.multistatefiling.org/) for updates to this packet. **Continual changes will be made** to *this* version of the URS packet as the need arises. In effect, the Web version of the URS packet will always be the "official," up-to-date version. Visitors to the site will find the most recent packet *and* they will be directed to information that itemizes, cumulatively, all changes introduced to the version 4.00 packet.

So filers and state officials may more readily identify the documents with which they are working, we have developed the following protocol for reflecting changes to the original 4.00 document:

- Minor (but material) changes to instructions, filing information, etc. (such as mailing address or fees) will be indicated by successive changes to the last digit in the version number. So, for example, the first batch of minor changes will be introduced into ver. 4.01 (and so on, to 4.02, 4.03, etc.).
- Significant changes (such as the addition of new states or the elimination of a supplement) will be indicated by successive changes to the first digit after the decimal. So, for example, when Florida agrees to accept the URS and the Appendix is revised to reflect this addition, the changes will be introduced into ver. 4.10.

7. **All filers** should *check the Appendix of Cooperating States* for information that must be included and/or attached to the URS to ensure a complete registration filing in each state. Please pay particular attention to the respective requirements and submit *only* each state's indicated items.

Filers and state officials please note: Only a material change to the URS form itself (such as the addition or elimination of existing questions), will produce a change in the first digit of the version number (e.g., to ver. 5.00). Therefore, absent intervening circumstances such as statutory changes (which would be posted on the website as soon as we have the information), all states currently accepting ver. 4.01 will also accept successive URS versions beginning with the number four (4.xx).

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Required Supplementary Forms
for filing in addition to the
Unified Registration Statement (URS)

Arkansas
* Irrevocable Consent for Service: Charitable Organization (1 pg)

California
* Annual Registration Renewal Fee Report (1 pg)

District of Columbia
* Basic Business Licensing Information (3 pgs)
* Basic Business License Application (2 pgs)

Georgia
* Georgia Supplement to URS (1 pg)

Maine
* Maine State Specific Cover Page for Initial Registration (5 pgs)
* Maine State Specific Cover Page for Renewal Registrations (6 pgs)

Minnesota
* Minnesota Supplement to URS (4 pgs)

Mississippi
* Annual Financial Report Form (4 pgs)

North Carolina
* Fundraising Disclosure Form instructions (4 pgs)
* Fundraising Disclosure Form (1 pg)

North Dakota
* Registered Agent Consent to Serve (3 pgs)
* Certificate of Authority (2 pgs)

Tennessee
* Tennessee Supplement to URS (1 pg)
* Summary of Financial Activities (2 pgs)

Utah
* Utah Supplement to URS (3 pgs)

Washington
* Washington URS Addendum (3 pgs)

West Virginia
* West Virginia Supplement to URS (1 pg)

Wisconsin
* Wisconsin Supplement to Financial Report on Form Other than 308 (2 pg)

DUSTIN McDANIEL
ATTORNEY GENERAL
OFFICE OF THE ATTORNEY GENERAL
323 CENTER STREET, Suite 200
LITTLE ROCK, AR 72201-2610 (501) 682-2007

CONSENT FOR SERVICE
CHARITABLE ORGANIZATION

_____, a Charitable Organization, hereby appoint(s) the Attorney General of the State of Arkansas as agent for service in case of any and all lawsuits, proceedings and actions growing out of the violation of any provisions of Ark. Code Ann. § 4-28-401 *et seq*., or as a result of any activities conducted in the State of Arkansas giving rise to a cause of action.

It is hereby agreed that consent for service is irrevocable, and service on the Attorney General of the State of Arkansas shall be binding on this organization as if due service has been made on its agents in person.

_____
Date Signed

_____
Legal Name of Charitable Organization

_____
Signature

_____
Printed Name

_____
Title/Official Position

NOTARY

STATE OF_____)
) SS.
COUNTY OF _____)

Subscribed and sworn to, before me, a Notary Public in, and for, said County and State, this _____ day of _____, 20____.

My Commission Expires:
_____/_____/_____

_____
Signature of Notary Public

County of Residence
_____

_____
Printed Name

STAMP or SEAL:

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 445-2021

WEB SITE ADDRESS:

http://ag.ca.gov/charities/

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of $800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.

State Charity Registration Number _____

_____
Name of Organization

_____
Address (Number and Street)

_____
City or Town, State and ZIP Code

Check if:
☐ **Change of address**

☐ **Amended report**

Corporate or Organization No. _____

Federal Employer I.D. No. _____

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)
Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than $25,000	0	Between 100,001 and $250,000	$50	Between $1,000,001 and $10 million	$150
Between $25,000 and $100,000	$25	Between $250,001 and $1 million	$75	Between $10,000,001 and $50 million	$225
				Greater than $50 million	$300

PART A - ACTIVITIES

For your most recent full accounting period (beginning _____/_____/_____ ending _____/_____/_____) list:

Gross annual revenue $ _____ **Total assets $** _____

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

		Yes	No
1.	During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?		
2.	During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		
3.	During this reporting period, did non-program expenditures exceed 50% of gross revenues?		
4.	During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.		
5.	During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.		
6.	During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.		
7.	During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.		
8.	Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.		
9.	Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?		

Organization's area code and telephone number ( ) _____ - _____

Organization's e-mail address _____

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of authorized officer	Printed Name	Title	Date

Basic Business License Information:
Charitable Solicitation

NAICS CODE: 813000-1

NAICS DESCRIPTION: Charitable Solicitation means the request directly or indirectly for any contribution on the plea or representation that such contribution will or may be used for any charitable purpose.

Endorsement Class: General Business

Legal Authority: DC Code: 44-1700; 47-2851 DC Municipal Regulations, Title 16, Chapter 13

License Duration: Two (2) Years
License Available Online: No
Online Processing Fee: N/A

Category License Fee: $208.00
Application Fee: $70.00
Endorsement Fee: $25.00

Payment Method

If applying in person, you can pay for your Basic Business License (BBL) by cash, check, money order, or credit card at the Department of Consumer and Regulatory Affairs, Business License Center, 941 North Capitol Street, NE, Suite 1000, Washington, DC 20002.

If applying by mail you can pay for your Basic Business License (BBL) by check or money order payable to "DC Treasurer" and submitted to:

Bank of America Lockbox Services
Attention: DC Government Wholesale Lockbox #91360
Bank of America Lockbox Services
11333 McCormick Road
Hunt Valley, MD 21031

Application Requirements

All applicants for a Basic Business License must comply with the following DC Code requirements:

Basic Business License Application
To make sure you get your BBL as quickly as possible, you must submit a properly completed BBL EZ Form. All of your responses should be printed clearly in English.

- Fillable Downloadable BBL EZ FORM*
- Barrill nuevo BBL EZ Form en Español*

Note on PDF Forms: To download and fill out BBL EZ form you should open the form and save to your desktop. We recommend you also rename the form as you save to your desktop. For most users, you should be able to save your work. If you cannot, you should print the form before closing.

Certificate of Occupancy / Compliance for Zoning Regulations
Before applying for your BBL, you'll need a Certificate of Occupancy (C of O) for the location where your business is conducted to demonstrate that your business does not conflict with building and zoning codes. (If your business is located in an office building, you may operate under the umbrella of the C of O issued to the owner of the building, as long as the C of O was issued for the entire building; check with your building owner or management company for the C of O holder name, number, and issue date.) If you have any questions about Certificates of Occupancy, please call the Building & Land Regulation Administration at (202) 442-4589.

Clean Hands Certification
You'll also need to certify that you don't owe more than $100 to the District of Columbia government as a result of fees, penalties, interest, or taxes through completion of a Clean Hands form provided in your BBL application package.

- DCRA Clean Hands Form*

Office of Tax & Revenue (OTR) Registration
Before applying for your BBL, you'll also need to register your business with OTR and submit a copy of your tax registration certificate with your application. If you're not already registered, simply complete and file a Tax Exemption Registration Form (FR-164). You get all the necessary forms and submit your

application online at the Business this can also be done online at the Business Tax Service Center. For more information, please call the Tax Customer Center at (202) 727-4829.

Internal Revenue 501 Exemption
A copy of the 501(c)3 document from the Internal Revenue Service citing the exemption must be submitted. Each applicant, who claims his or her tax status is pending, must submit a certified copy of the application from the Internal Revenue Service. This certified copy must be provided in order to process the Charitable Solicitation application.

Charter and By-Laws
A copy of the organization's charter and by-laws must be submitted.

Uniform Registration Statement
A Uniform Registration Statement is required. A list of professional fund raisers and solicitors is required as part of the Uniform Registration Statement.

Statement Requirement
A full statement of the character and extent of the charitable work being done.

Resolution
A certified Resolution authorizing a corporate officer to make application in the District of Columbia is required of all corporations.

Itemized Financial Statement
Each application should be occupied by an itemized financial statement for the last preceding calendar or fiscal year.

Solicitor Information Cards
Each registrant or applicant for a charitable solicitation registration may obtain solicitor information cards for a fee of $3.00. A list of the names and addresses of the persons who will be soliciting on behalf of the organization must be submitted in triplicate (3 copies).

Professional Fundraisers or Solicitors
Each professional fund raisers and professional solicitors shall provide a copy of the contract, if any, made by or on behalf of each applicant with each professional fund raiser and professional solicitor.

Special Instructions
If your business falls into one of the following categories, there are additional requirements for your BBL application, as described below.

Corporation Division Requirements
If you are a corporation, partnership or limited liability company you must be registered in the District and in good standing. For instructions on how to register, please go to DCRA Corporate Registration Information Center. For more information, please call the Corporation Division at (202) 442-4432.

Non-Resident of the District of Columbia (including Foreign Corporations)
If you are not a resident of the District of Columbia, you'll need to appoint a Resident Agent or an Attorney-in-Fact who lives or works in an office in the District, who will be the official recipient of any financial, process, or legal notices that we need to send to you. If you are not a DC resident, please complete the Certified Resident Agent Appointment Form.

Corporate Registered Agents
Every corporation needs to have a registered agent office in the District of Columbia. This office can but does not need to be the same as your place of business. Foreign corporations doing business in DC need to certify that their named registered agent is duly authorized to represent that corporation.

Trade Name Operative (Use of Fictitious Business Name)
If your business uses a Trade Name, you'll need to register the name with DCRA and indicate both the trade name and the official business name (including its corporation, LLC, or partnership classification) if applicable.

Other District or Federal Agencies Involved for this Basic Business License

1. Department of Consumer and Regulatory Affairs
2. Office of Tax and Revenue

Additional Business Activities (BBL Endorsements)

If you conduct more than one business activity (endorsement type), you'll need to indicate those activities on your BBL application. You might have any number of additional business activities connected to this particular license endorsement.

Special Notes: If your business includes any of the above endorsement activities, you can get additional fact sheets and application forms by contacting DCRA's License Center at (202) 442-4311, or by email at bbl.infocenter@dc.gov.

DEPARTMENT OF CONSUMER & REGULATORY AFFAIRS

BBL EZ-FORM

BASIC BUSINESS LICENSE APPLICATION FORM 2009-01

DCRA USE ONLY
CUSTOMER NO.

LANGUAGE PREFERRED ☐ English ☐ Spanish ☐ Chinese ☐ Vietnamese ☐ Amharic ☐ Korean ☐ Other: _____

BUSINESS TYPE
☐ Sole Proprietor ☐ Partnership ☐ Limited Liability Co. ☐ Corporation (For Profit) ☐ Corporation (Non- Profit)

Section A APPLICANT/BUSINESS INFORMATION

1a. BUSINESS OWNER _____

If owner is Sole Proprietor, print his/her name. If owner is Corporation, Limited Liability Company (LLC), or Partnership, print official Company Name to be licensed

2a. FEDERAL ID Federal Employee Identification Number _____ or Social Security Number _____-___-_____

3a. TRADE NAME (if applicable) _____ 4a. Number of Employees _____

BUSINESS ADDRESS INFORMATION

If this is a Corporation, LLC or Partnership, please provide address of the company's main headquarters or main mailing address here.

5a. STREET ADDRESS _____ SUITE or APARTMENT NUMBER _____

CITY _____ STATE _____ ZIP CODE _____

PHONE NUMBER ( ) _____-_____ 6a. EMAIL _____@_____

Section A2 OFFICERS, PARTNERS, MEMBERS

All Corporations, Partnerships, LLCs, and Unincorporated Associations must complete this section

7a. PRESIDENT/PARTNER/MEMBER NAME First _____ Last _____ Init _____

STREET ADDRESS _____ SUITE or APARTMENT NUMBER _____

CITY _____ STATE _____ ZIP CODE _____

8a. VICE PRESIDENT/PARTNER/MEMBER First _____ Last _____ Init _____

STREET ADDRESS _____ SUITE or APARTMENT NUMBER _____

CITY _____ STATE _____ ZIP CODE _____

9a. SECRETARY/TREASURER/PARTNER/MEMBER First _____ Last _____ Init _____

STREET ADDRESS _____ SUITE or APARTMENT NUMBER _____

CITY _____ STATE _____ ZIP CODE _____

Section B PREMISE ADDRESS INFORMATION

Location of business operation to be licensed

1b. STREET ADDRESS _____ SUITE or APARTMENT NUMBER _____

CITY _____ STATE _____ ZIP CODE _____

2b. QUADRANT (if known) NW NE SW SE 3b. Ward ____

PHONE NUMBER ( ) _____-_____ EMAIL _____@_____

CERTIFICATE OF OCCUPANCY/HOME OCCUPANCY PERMIT INFORMATION

4b. CERTIFICATE OF OCCUPANCY/HOME OCCUPANCY NUMBER _____ DATE ISSUED _____

Section C BILLING ADDRESS INFORMATION

1c. BUSINESS NAME _____ ATTENTION _____
(if different than line 1a.)

STREET ADDRESS _____ SUITE or APARTMENT NUMBER _____

CITY _____ STATE _____ ZIP CODE _____

Section D WEIGHTS & MEASURES

If you have electronic price scanners or weight measurement devices, contact the Office of Weights and Measures at 202-698-2130 to register your devices.

1d. DEVICES USED _____ NUMBER OF DEVICES _____

Section E REGISTERED/RESIDENT AGENT INFORMATION

Corporations, Partnerships and LLCs must provide Registered Agent information. Sole Proprietors who are not DC residents must name Resident Agent and provide written consent.

1e. NAME _____ BUSINESS NAME _____

STREET ADDRESS _____ SUITE or APARTMENT NUMBER _____

CITY _____ STATE _____ ZIP CODE _____

PHONE NUMBER ( ) _____-_____ EMAIL _____@_____

I consent to act as a Resident Agent for the applicant on Line 1a.

Signature _____ Date _____

Section F LICENSE ENDORSEMENT & BUSINESS ACTIVITIES

Primary business category should be placed on line 1.

	BUSINESS ACTIVITY - LICENSE ENDORSEMENT	RELATED NAICS CODE
1	PRIMARY BUSINESS ACTIVITY:	
2		
3		
4		
5		
6		

Number of Seats: _____

Number of Units: _____

Section G CLEAN HANDS SELF CERTIFICATION

TO THE APPLICANT: Please read this form carefully and completely before signing. The District government shall not issue or reissue any license or permit if the applicant owes more than $100.00 in outstanding debt to the District of Columbia.

I, _____ (name), as _____ (owner/partner/corporate officer), certify that _____ (business name) trading as _____ (trade name) at _____ (business address), using business tax number _____ (FEIN/SSN), as of this date, does not owe more than one hundred dollars ($100.00) in outstanding debt, penalties and fees to the District of Columbia.

I understand that a signed and dated Clean Hands Self Certification Form is required as documentation to accompany my application for a basic business license, license endorsements, and permits. I understand that by completing and submitting this form I am not guaranteed that my license or permit will be approved.

I understand that the Department of Consumer and Regulatory Affairs may conduct an investigation to ascertain the veracity of the information contained in this Clean Hands Self Certification Form.

I understand that if I knowingly provide false information on this Clean Hands Self Certification Form, the Department of Consumer and Regulatory Affairs will proceed immediately to revoke each license or permit for which I am applying and fine me one thousand dollars ($1,000.00).

_____ Signature and Title _____ FEIN/SSN _____ Date

Section H APPLICANT'S SIGNATURE

Mail your signed BBL-EZ application and a check or money order for all fees, payable to "DC Treasurer" to:

Bank of America
Attention: DC Government Wholesale Lockbox #91360
11333 McCormick Road
Hunt Valley, MD 21031

or

Hand Deliver your signed BBL-EZ application and a check or money order for all fees, payable to "DC Treasurer" to:

DCRA Business License Center
941 North Capitol Street NE
First Floor
Washington, DC 20002

I hereby submit this application, required forms and payment in the amount of $_____ for consideration of Basic Business License based on the information in this application.

Applicant Signature _____ **Date** _____

I/We understand that, anyone who makes a false statement on this form can be criminally prosecuted; and, if convicted, fined up to $1000, imprisoned up to 180 days, or both, under D.C. Official Code § 22-2405.

DC INSPECTOR GENERAL HOTLINE: If you are aware of corruption, fraud, waste, abuse or mismanagement involving any DC government agency, official or program, Contact the Office of the Inspector General (OIG) at (202) 727-0267 or (800) 521-1639 (toll free). All reports are confidential and you may remain anonymous by law. Government employees are protected from reprisals or retaliation by their employers for reporting to the OIG. The information you provide may result in an investigation leading to administrative acion, civil penalties or criminal prosecution in appropriate cases.

NOTICE OF NON-DISCRIMINATION: In accordance with DC Human Rights Act of 1977, as amended, DC Code Section 2.1401.01 et seq., ("the Act") the District of Columbia does not discriminate on the basis of race, color, national origin, sex, age, marital status, sexual orientation, family responsibilities, matriculation, political affiliation, disabilities, source of income, or place of residence or business. Discrimination in violation of this act will not be tolerated. Violators will be subject to disciplinary action.

APPLICANT'S NAME:

CONTROL PERSONS

The applicant must provide the following information for **each person** who directly or indirectly, has the power to direct or cause the direction of the management and policies of the applicant. The term control person includes, but is not limited to,
each executive officer or person holding similar position.
Make additional copies of this form as needed.
(Please type or print)

Name:	Title:	
Address:		
City:	State:	Zip Code:
Date of Birth:	Social Security Number:	

The person named above MUST provide a ten year employment history beginning with the most recent employment.
Attach separate sheets if needed.

All persons who have custody of charitable donations must submit to a criminal background check. By signing this form, the person named above authorizes the Secretary of State to conduct a criminal history check pursuant to the charitable organization's registration in the State of Georgia.

Signature of Control Person _____

This _____ Day of _____

Official Witness (Notary) Signature _____

STATE OF MAINE
DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION
OFFICE OF LICENSING AND REGISTRATION
CHARITABLE SOLICITATIONS APPLICATION

APPLICANT INFORMATION (please print)			
FULL LEGAL NAME			
FEIN OR SSN			
PHYSICAL ADDRESS			
CITY	STATE	ZIP	COUNTY
MAILING ADDRESS			
CITY	STATE	ZIP	COUNTY
PHONE # ( )	FAX # ( )	E-MAIL	

By my signature, I hereby certify that the information provided on this application is true and accurate to the best of my knowledge and belief. By submitting this application, I affirm that the Office of Licensing and Registration will rely upon this information for issuance of my license and that this information is truthful and factual. I also understand that sanctions may be imposed including denial, fines, suspension or revocation of my license if this information is found to be false.

SIGNATURE **DATE**

CHARITABLE SOLICITATIONS PROGRAM

Charitable Organization Application
Required Fee: $50.00

☐	CHARITABLE ORGANIZATION - NON-PROFIT & TAX-EXEMPT (CO1421)

Office Use Only:

1421 - $25.00
1446 - $25.00

Office Use Only:

Check #_____
Amount:_____
Cash #_____
Lic. #_____
Issue Date_____
Exp. Date_____

PAYMENT OPTIONS:

Make checks payable to "Maine State Treasurer" - If you wish to pay by Mastercard or Visa, fill out the following:

NAME OF CARDHOLDER (please print) *FIRST* *MIDDLE INITIAL* *LAST*

I authorize the Department of Professional and Financial Regulation, Office of Licensing and Registration to charge my

☐ VISA ☐ MASTERCARD the following amount: $_____

Card number: *XXXX-XXXX-XXXX-XXXX* Expiration Date *mm / yyyy*

SIGNATURE **DATE**

STATE OF MAINE DEPARTMENT OF PROFESSIONAL & FINANCIAL REGULATION - OFFICE OF LICENSING & REGISTRATION
Mailing Address: 35 State House Station, Augusta, Maine 04333 **Courier/Delivery address**: 122 Northern Avenue, Gardiner, Maine 04345
Phone: (207) 624-8603 Fax: (207) 624-8637 Hearing Impaired: (888) 577-6690 web: www.maine.gov/professionallicensing

Frequently Asked Questions

- **Where do I send my application?** Our mailing address is 35 State House Station, Augusta, Maine 04333-0035
- **Where are you located?** 76 Northern Avenue, Gardiner, Maine.
- **What hours are you open?** 8:00 AM to 5:00 PM weekdays
- **Can I come to Gardiner to drop off my application?** Yes. You will not leave with a license, though.
- **Can I come to Gardiner to pick up my license?** No. Your license will be mailed to you.
- **How long does it take to process an application?** You can check our website: www.maine.gov/professionallicensing. Your license will show up as PENDING at first; as soon as your status is ACTIVE you are authorized to practice.

What if I have other questions? Visit our website at: http://www.maine.gov/pfr/professionallicensing/professions/charitable/organization.htm or contact Marlene McFadden, Office Specialist I, Tel. 207/624-8624, e-mail: Marlene.M.McFadden@Maine.gov or Elaine Thibodeau, Program Administrator, Tel. 207/624-8617, e-mail: Elaine.M.Thibodeau@Maine.gov

NOTICE

PUBLIC RECORD: This application is a public record for purposes of the Maine Freedom of Access Law (1 MRSA §401 et seq). Public records must be made available to any person upon request. This application for licensure is a public record and information supplied as part of the application (other than social security number and credit card information) is public information. Other licensing records to which this information may later be transferred will also be considered public records. Names, license numbers and mailing addresses listed on or submitted as part of this application will be available to the public and may be posted on our website.

Before you seal the envelope, did you:

- Complete every item on the application (incomplete applications may be returned)
- Sign and date your application
- Include correct amount (payable to Maine State Treasurer) *or* credit card information (plus signature)
- Make a copy of your application to keep for your records
- DO NOT SEND CASH.

For Your Information

The State of Maine accepts, and you may submit, either the Unified Registration Statement or this State of Maine Charitable Organization Application.

What is the Unified Registration Statement?

The Unified Registration Statement (URS) represents an effort to streamline the collection of information and data by states that require licensure/registration of nonprofit organizations performing charitable solicitations within their jurisdictions. The National Association of State Charities Officials and the National Association of Attorneys General together have established the Standardized Reporting Project to facilitate and simplify compliance with State laws.

The Unified Registration Statement form and instructions can be downloaded from the following Internet website (Please be sure to complete the entire form.):
http://www.multistatefiling.org/

If you decided to use the URS, then please note that --

- The first page of this form should be attached to the front of the URS, and the information on the second page, noted.
- A notarized signature is required.

What is the Charitable Organization Application?

This State of Maine's Charitable Organization Application is an alternative to the Unified Registration Statement. It can be downloaded from the Charitable Solicitations website:

http://www.maine.gov/pfr/professionallicensing/professions/charitable/

Application, Renewal, and Annual Fundraising Activity Report forms are available at that site.

Fees

The fees which must accompany the application are:

- $25 application
- $25 license

Regulations

Please read the laws and rules governing Charitable Solicitations prior to submitting your application. These are available at the following website:
http://www.maine.gov/pfr/professionallicensing/professions/charitable/laws.htm

Definitions

A Charitable Organization must be licensed with this office prior to conducting solicitation activities, or having contributions solicited on its behalf, in the State of Maine. Qualification as a “Tax Exempt Organization” under IRS regulations does not exempt a Charitable Organization from the licensure requirement.

"Charitable Organization" is defined as: “Any person or entity, including any person or entity organized in a foreign state, that is or holds itself out to be organized or operated for any charitable purpose or that solicits, accepts or obtains contributions from the public for any charitable purpose and by any means, including, but not limited to, personal contact, telephone, mail, newspaper advertisement, television or radio. Status as a tax-exempt entity does not necessarily qualify that entity as a charitable organization. A chapter, branch, area office or similar affiliate or any person soliciting contributions for any charitable purpose within the State for a charitable organization that has its principal place of business outside the State is considered a charitable organization.
However, an organization established for and serving bona fide religious purposes is not a charitable organization.”

“Contribution” is defined as: “The promise or grant of any money or property of any kind or value, including the payment or promise to pay in consideration of a sale, performance or event of any kind which is advertised in conjunction with the name of any charitable organization. This definition does not include:

A. Payments by members of an organization for membership fees, dues, fines or assessments, or for services rendered to individual members, if membership in the organization confers a bona fide right, privilege, professional standing, honor or other direct benefits, other than the right to vote, elect officers or hold offices;

B. Money or property received from any governmental authority; or money or property received from a foundation established for charitable or educational purposes.”

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Instructions for Application

- Licenses will not be issued to prospective licensees who submit incomplete applications, or whose applications omit required documentation. All questions on the application must be answered, and supporting documentation must be provided, where requested. Otherwise, the application will be considered incomplete and returned for completion. If you need additional room to answer a question, then please attach a separate sheet of paper to the application and state on the application that you have done so.

- The principal officer of the organization must sign this document. Signatures must be original, and all applications must be notarized.

- Please submit a photocopy of the organization's IRS Determination Letter.

- If your organization contracts with, or otherwise engages the services of, any outside fundraising professional (such as a paid "Professional Solicitor," "Fundraising Counsel," or Commercial Co-venturer"), then attach a list, including their names, addresses (street & P.O.), telephone numbers, e-mail addresses and the physical location of offices used by them to perform work on behalf of your organization. Also include fees, expenses and any other costs paid to the fund-raising professional(s). Each entry must include a simple statement of: services provided, dates of contract, date of campaign/ event, whether the professional solicits on your behalf, and whether the professional at any time has custody or control of donations.

- Before you enter into a contract with an entity to provide fundraising services on your behalf in the State of Maine, please confirm that it is properly licensed here. (You can verify the entity's license status at: http://pfr.informe.org/almsonline/almsquery/welcome.aspx?board=4076.)

  It is illegal for a Charitable Organization to enter into a contract with an unlicensed Professional Solicitor, Professional Fundraising Counsel, or Commercial Co-venturer, and doing so could subject you to disciplinary action (9 M.R.S.A., Section 5005-B(3)). Note: An entity that, in exchange for a fee or other compensation, solicits contributions from the public on behalf of a Charitable Organization, exercises custody or control over contributions, or employs someone who does so, must become licensed as a Professional Solicitor, and not as a Professional Fundraising Counsel.

- Licenses expire on 11/30 of each year, so you will need to submit a renewal application by next 11/30, even if this falls within the same calendar year as the effective date of the license for which you are currently applying. If your renewal license application is postmarked after that date, then it will be considered late, and you will be charged a $50 late fee. This would make the total renewal fee $75. In this event, you would remain eligible to be considered for renewal only until March 1st, or within the first 90 days after your license has lapsed. During the interim (November 30th to March 1st), you may not conduct activities in Maine. Thereafter, you would be required to make application to become a new licensee, as you would not be eligible for renewal. The renewal application is different from this one, and it can be downloaded at: http://www.maine.gov/pfr/professionallicensing/professions/charitable/organization.htm#renewal

- An application for a license or renewal of a license can be denied for fraud, misrepresentation or deception on an application, or for a violation of any provision of the Charitable Solicitations Act or rules adopted under authority of the Act.

STATE OF MAINE
DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION
OFFICE OF LICENSING AND REGISTRATION
CHARITABLE SOLICITATIONS APPLICATION—RENEWAL

APPLICANT INFORMATION (please print)			
FULL LEGAL NAME			
FEIN OR SSN			
PHYSICAL ADDRESS			
CITY	STATE	ZIP	COUNTY
MAILING ADDRESS			
CITY	STATE	ZIP	COUNTY
PHONE # ( )	FAX # ( )	E-MAIL	

By my signature, I hereby certify that the information provided on this application is true and accurate to the best of my knowledge and belief. By submitting this application, I affirm that the Office of Licensing and Registration will rely upon this information for issuance of my license and that this information is truthful and factual. I also understand that sanctions may be imposed including denial, fines, suspension or revocation of my license if this information is found to be false.

SIGNATURE **DATE**

CHARITABLE SOLICITATIONS PROGRAM

Charitable Organization Renewal Application
License Fee: $25.
Late Fee: $50. (if filed after November 30th)

☐	CHARITABLE ORGANIZATION - NON-PROFIT & TAX-EXEMPT (CO1427)

Please check appropriate boxes:

☐ Renewal Fee of $25

☐ Late Fee of $50

Office Use Only:

1427 - $25.00
2090 - $50.00

Office Use Only:

Check #_____
Amount:_____
Cash #_____
Lic. #_____
Issue Date_____
Exp. Date_____

PAYMENT OPTIONS:

Make checks payable to "Maine State Treasurer" - If you wish to pay by Mastercard or Visa, fill out the following:

NAME OF CARDHOLDER (please print) *FIRST* *MIDDLE INITIAL* *LAST*

I authorize the Department of Professional and Financial Regulation, Office of Licensing and Registration to charge my

☐ VISA ☐ MASTERCARD the following amount: $_____

Card number: *XXXX-XXXX-XXXX-XXXX* Expiration Date *mm / yyyy*

SIGNATURE **DATE**

STATE OF MAINE DEPARTMENT OF PROFESSIONAL & FINANCIAL REGULATION - OFFICE OF LICENSING & REGISTRATION
Mailing Address: 35 State House Station, Augusta, Maine 04333 **Courier/Delivery address**: 122 Northern Avenue, Gardiner, Maine 04345
Phone: (207) 624-8603 Fax: (207) 624-8637 Hearing Impaired: (888) 577-6690 web: www.maine.gov/professionallicensing

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- **Can I come to Gardiner to drop off my application?** Yes. You will not leave with a license, though.
- **Can I come to Gardiner to pick up my license?** No. Your license will be mailed to you.
- **How long does it take to process an application?** You can check our website: www.maine.gov/professionallicensing. Your license will show up as PENDING at first; as soon as your status is ACTIVE you are authorized to practice.

What if I have other questions? Visit our website at: http://www.maine.gov/pfr/professionallicensing/professions/charitable/organization.htm or contact Marlene McFadden, Office Specialist I, Tel. 207/624-8624, e-mail: Marlene.M.McFadden@Maine.gov or Elaine Thibodeau, Program Administrator, Tel. 207/624-8617, e-mail: Elaine.M.Thibodeau@Maine.gov

NOTICE

PUBLIC RECORD: This application is a public record for purposes of the Maine Freedom of Access Law (1 MRSA §401 et seq). Public records must be made available to any person upon request. This application for licensure is a public record and information supplied as part of the application (other than social security number and credit card information) is public information. Other licensing records to which this information may later be transferred will also be considered public records. Names, license numbers and mailing addresses listed on or submitted as part of this application will be available to the public and may be posted on our website.

Before you seal the envelope, did you:

- Complete every item on the application (incomplete applications may be returned)
- Sign and date your application
- Include correct amount (payable to Maine State Treasurer) *or* credit card information (plus signature)
- Make a copy of your application to keep for your records
- DO NOT SEND CASH.

For Your Information

The State of Maine accepts, and you may submit, either the Unified Registration Statement or this State of Maine Charitable Organization Application.

What is the Unified Registration Statement?

The Unified Registration Statement (URS) represents an effort to streamline the collection of information and data by states that require licensure/registration of nonprofit organizations performing charitable solicitations within their jurisdictions. The National Association of State Charities Officials and the National Association of Attorneys General together have established the Standardized Reporting Project to facilitate and simplify compliance with State laws.

The Unified Registration Statement form and instructions can be downloaded from the following Internet website (Please be sure to complete the entire form.):
http://www.multistatefiling.org/

If you decided to use the URS, then please note that --

- The first page of this form should be attached to the front of the URS, and the information on the second page, noted.
- A notarized signature is required.

What is the Charitable Organization Application?

This State of Maine's Charitable Organization Application is an alternative to the Unified Registration Statement. It can be downloaded from the Charitable Solicitations website:

http://www.maine.gov/pfr/professionallicensing/professions/charitable/

Application, Renewal, and Annual Fundraising Activity Report forms are available at that site.

Fees

The fees which must accompany this application are:

- $25 license fee
- $50 late fee (if applicable -- pertains to renewal within 90 days following the expiration date).

Definitions

A Charitable Organization must be licensed with this office prior to conducting solicitation activities, or having contributions solicited on its behalf, in the State of Maine. Qualification as a “Tax Exempt Organization” under IRS regulations does not exempt a Charitable Organization from the licensure requirement.

"Charitable Organization" is defined as: “Any person or entity, including any person or entity organized in a foreign state, that is or holds itself out to be organized or operated for any charitable purpose or that solicits, accepts or obtains contributions from the public for any charitable purpose and by any means, including, but not limited to, personal contact, telephone, mail, newspaper advertisement, television or radio. Status as a tax-exempt entity does not necessarily qualify that entity as a charitable organization. A chapter, branch, area office or similar affiliate or any person soliciting contributions for any charitable purpose within the State for a charitable organization that has its principal place of business outside the State is considered a charitable organization.
However, an organization established for and serving bona fide religious purposes is not a charitable organization.”

“Contribution” is defined as: “The promise or grant of any money or property of any kind or value, including the payment or promise to pay in consideration of a sale, performance or event of any kind which is advertised in conjunction with the name of any charitable organization. This definition does not include:

A. Payments by members of an organization for membership fees, dues, fines or assessments, or for services rendered to individual members, if membership in the organization confers a bona fide right, privilege, professional standing, honor or other direct benefits, other than the right to vote, elect officers or hold offices;

B. Money or property received from any governmental authority; or money or property received from a foundation established for charitable or educational purposes.”

.

Instructions for Application and Renewal

- Licenses will not be issued to applicants who submit incomplete renewal applications, or whose applications omit required documentation. All questions on the application must be answered, and supporting documentation must be provided, where requested. Otherwise, the application will be considered incomplete and the license will not be renewed. If you need additional room to answer a question, then please attach a separate sheet of paper to the application and state on the application that you have done so.

- The principal officer of the organization must sign this document. Signatures must be original, and all applications must be notarized.

- If there have been any changes, please submit a photocopy of the organization's most recent IRS determination letter.

- If your organization contracts with, or otherwise engages the services of, any outside fundraising professional (such as a paid "Professional Solicitor," "Fundraising Counsel," or Commercial Co-venturer"), then attach a list, including their names, addresses (street & P.O.), telephone numbers, e-mail addresses and the physical location of offices used by them to perform work on behalf of your organization. Also include fees, expenses and any other costs paid to the fund-raising professional(s). Each entry must include a simple statement of: services provided, dates of contract, date of campaign/ event, whether the professional solicits on your behalf, and whether the professional at any time has custody or control of donations.

- Before you enter into a contract with an entity to provide fundraising services on your behalf in the State of Maine, please confirm that it is properly licensed here. (You can verify the entity's license status at: http://pfr.informe.org/almsonline/almsquery/welcome.aspx?board=4076.)

  It is illegal for a Charitable Organization to enter into a contract with an unlicensed Professional Solicitor, Professional Fundraising Counsel, or Commercial Co-venturer, and doing so could subject you to disciplinary action (9 M.R.S.A., Section 5005-B(3)). Note: An entity that, in exchange for a fee or other compensation, solicits contributions from the public on behalf of a Charitable Organization, exercises custody or control over contributions, or employs someone who does so, must become licensed as a Professional Solicitor, and not as a Professional Fundraising Counsel.

- Licenses expire on 11/30 of each year. If your renewal license application is postmarked after that date, then it will be considered late, and you will be charged a $50 late fee. This would make the total renewal fee $75. In this event, you would remain eligible to be considered for renewal only until March 1st, or within the first 90 days after your license has lapsed. During the interim (November 30th to March 1st), you may not conduct activities in Maine. Thereafter, you would be required to make application to become a new licensee, as you would not be eligible for renewal.

- An application for a license or renewal of a license can be denied for fraud, misrepresentation or deception on an application, or for a violation of any provision of the Charitable Solicitations Act or rules adopted under authority of the Act.

Financial Information

The following financial documents should be filed with your renewal application:

- A copy of your most-recent IRS Form 990 and Schedule A or Form 990 EZ; and
- A copy of your organization's audited financial statement for your most-recently audited fiscal year. (Please contact this office if your organization does not have one.)
- Your Annual Fundraising Activity Report ("AFAR") for the previous calendar year should already have been filed by September 30 of the current year. Failure to file it by November 30 will prevent renewal and may result in penalties. You may submit the AFAR and the renewal application together, if you file them by the earlier due date of September 30th.

Regulations

Please read the laws and rules governing Charitable Solicitations prior to submitting your application. These are available at the following website:
http://www.maine.gov/pfr/professionallicensing/professions/charitable/laws.htm

STATE OF MINNESOTA
Supplement To Unified Registration Statement
FOR CHARITABLE ORGANIZATION INITIAL REGISTRATION & ANNUAL REPORTING

ATTORNEY GENERAL LORI SWANSON
SUITE 1200, BREMER TOWER
445 MINNESOTA STREET
ST. PAUL, MN 55101-2130
(651) 757-1311
(651) 296-1410 (TTY)
www.ag.state.mn.us

☐ Annual Reporting ☐ Initial Registration

FEDERAL EIN NUMBER:

FOR YEAR ENDING:

SECTION ONE: REQUIRED INFORMATION FOR INITIAL REGISTRATION & ANNUAL REPORTING
All organizations MUST complete questions 1 & 2.

1. *Legal Name of Organization*: _____

2. Complete the following for the most recent twelve-month accounting year. *While this information should reflect the financials on the IRS Form 990, this section is required to be completed even if an IRS Form 990 is attached. Before completing this section, please refer to the Annual Report Instructions.*

INCOME	**For Year Ending:** _____
Contributions from the public	$_____
Government Grants	$_____
Other revenue	$_____
TOTAL REVENUE	$_____

EXPENSES	
Amount spent for program or charitable purposes	$_____
Management/general expense	$_____
Fund-raising expense	$_____
TOTAL EXPENSES	$_____

EXCESS or DEFICIT	$_____
TOTAL Assets	$_____
TOTAL Liabilities	$_____

END OF YEAR FUND BALANCE/NET WORTH (Assets minus Liabilities) $_____

SECTION TWO: REQUIRED FOR INITIAL REGISTRATION ONLY

1. Please attach a copy of the organization's IRS determination letter and formation documents (i.e. Articles of Incorporation).

2. **Attach** a list of the organization's officers, directors, trustees, and chief executive officer, including their titles, addresses, and total annual compensation paid to each. ☐ Attached

For Office Use Only: ☐ARF ☐$25 ☐$50 ☐$75 ☐990 ☐EZ ☐PF ☐FES ☐SIG ☐BD ☐SAL ☐Audit

Upon request this material can be made available in alternate formats.

SECTION THREE: REQUIRED FOR ANNUAL REPORTING ONLY

All annual report filers must complete questions 1 and 2.

1. List the **five** highest paid directors, officers and employees of the organization and its related organization(s) who receive total compensation of **$50,000** or more, indicating their titles and total compensation paid to each. Total compensation includes salaries, fees, bonuses, fringe benefits, severance payments and deferred compensation paid by the organization and all related organizations. A "related organization" is an organization that controls, is controlled by or is under common control with another corporation. "Control" can exist through stock ownership or membership interests, the authority to appoint members, or the ability to direct the policies and management of other corporations. *See* Minn. Stat. § 317A.011, subd. 18.

	Name/Title	**Compensation**
1		
2		
3		
4		
5		

2. **Attach a GAAP audit** if total revenue exceeds $750,000 or other threshold set by Minn. Stat. § 309.53. ☐ Attached ☐ Audit not included under the Food Shelf Exemption (excluding from total revenue the value of food donated to a nonprofit food shelf for redistribution at no cost).

3. Minnesota law requires that an organization file a copy of any IRS Form 990, 990-EZ, or 990-PF informational return that was filed with the IRS. Has the organization included with this annual report a copy of all IRS Form 990, 990-EZ or 990-PF informational returns that it filed with the IRS (excluding Schedule B or any other donor list required by the IRS)?

   ☐ Yes ☐ No

NOTE: By answering YES to the above question, you are attesting that the IRS informational return filed with this office is an exact copy, including all schedules and attachments, of the IRS informational return filed with the IRS (excluding Schedule B or any other donor list the IRS may require).

4. The following organizations must complete and return the statement of functional expenses below: 1) organizations that do not file a return with the IRS; 2) organizations that file a 990-EZ or 990-PF; and 3) organizations that file an IRS Form 990 that does not contain a completed functional expenses statement within the IRS Form 990.

Statement of Functional Expenses		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S.				
2	Grants and other assistance to individuals in the U.S.				
3	Grants and other assistance to governments, organizations, and individuals outside the U.S.				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees):				
a	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising services				
f	Investment management fees				
g	Other				
12	Advertising and promotion				
13	Office expenses				
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance				
24	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a	.....				
b	.....				
c	.....				
d	All other expenses				
25	**Total functional expenses.** Add lines 1 through 24d				
26	**Joint costs.** Check here ▶ ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Must be prepared in accordance with generally accepted accounting principles.
Column A, Line 25 should equal line 17 of IRS Form 990-EZ
The total of lines 1 through 24d should equal line 25.
The total of lines 25b, 25c and 25d, should equal line 25a.

SECTION FOUR: REQUIRED FOR INITIAL REGISTRATION & ANNUAL REPORTING

BOARD OF DIRECTORS
SIGNATURES AND ACKNOWLEDGMENT

We, the undersigned, state and acknowledge that we are duly constituted officers of this organization, being the _____ (Title) and _____ (Title) respectively, and that we execute this document on behalf of the organization pursuant to the resolution of the _____ (Board of Directors, Trustees, or Managing Group) adopted on the _____ day of _____, 20____, approving the contents of the document, and do hereby certify that the _____ (Board of Directors, Trustees or Managing Group) has assumed, and will continue to assume, responsibility for determining matters of policy, and have supervised, and will continue to supervise, the finances of the organization. We further state that the information supplied is true, correct and complete to the best of our knowledge.

_____	_____
Name (Print)	Name (Print)
_____	_____
Signature	Signature
_____	_____
Title	Title
_____	_____
Date	Date

✱ NOTICE ✱

Documents required to be filed are public records. Please do not include *social security numbers, driver's license numbers* or *bank account numbers* on the documents filed with this Office as they are not required, but could become part of the public records. A charitable organization is not required to file a list of its donors. If it is included, it may become part of the public file.

AG: #2394878-v1

FORM FS

MISSISSIPPI SECRETARY OF STATE
ANNUAL FINANCIAL REPORT FORM

____ Initial
____ Renewal **____Final Report**

NAME OF ORGANIZATION **MISSISSIPPI REGISTRATION #**

CHARITY CONTACT PERSON:

PERSON COMPLETING FORM:

FORM FS must be completed and be in agreement with financial information reported on IRS Form 990 or the filed financial statement.

FORM COMPLETED USING: _____ IRS 990 _____ FINANCIAL STATEMENT

FISCAL YEAR END _____

1. RECEIPTS AND INCOME

CONTRIBUTIONS (LIST SEPARATELY FOR EACH PROJECT OR SOURCE)

1._____ $_____

2._____ _____

3._____ _____

4._____ _____

SUBTOTAL CONTRIBUTIONS . . . . . $_____

OTHER INCOME (MEMBERSHIP DUES, ENDOWMENTS, ETC.)

1._____ $_____

2._____ _____

3._____ _____

SUBTOTAL OTHER INCOME . . . . . $_____

TOTAL RECEIPTS AND INCOME: . . . . . $_____

2. EXPENSES –

1. **PROGRAM SERVICES** . . . . . $_____
   ITEMIZE BY CATEGORY THE AMOUNT DISBURSED FOR EACH MAJOR PURPOSE:

   PUBLIC EDUCATION $_____

   _____ $_____

   _____ $_____

2. **ADMINISTRATION (MANAGEMENT & GENERAL)** . . . . . $_____
3. **FUNDRAISING** . . . . . $_____
4. **PAYMENTS TO AFFILIATES** . . . . . $_____
5. **OTHER** . . . . . $_____

TOTAL EXPENSES . . . . . .$_____

List joint costs reported in Program Services from a combined educational campaign and fundraising solicitation:

Total Amount before allocation : _____ **Amount allocated to Program Services:** _____
Amount allocated to Fundraising: _____
Amount allocated to Management & General: _____

I CERTIFY THAT ALL INFORMATION PROVIDED IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

_____
SIGNATURE OF PRESIDENT OR OTHER AUTHORIZED OFFICER **DATE**

_____
PRINTED OR TYPED NAME AND TITLE

Sworn to and subscribed before me this the

_____ day of _____, 20____

_____
NOTARY PUBLIC

NOTARY SEAL

_____
CHIEF FINANCIAL OFFICER **DATE**

_____
PRINTED OR TYPED NAME AND TITLE

Sworn to and subscribed before me this the

_____ day of _____, 20___

_____
NOTARY PUBLIC

NOTARY SEAL

MISSISSIPPI SECRETARY OF STATE

SUPPLEMENT TO UNIFIED REGISTRATION STATEMENT
ANNUAL FINANCIAL REPORT FORM

INSTRUCTIONS

The Supplement to Unified Registration Statement – Annual Financial Report Form (FORM FS) must be filed along with the Unified Registration Statement. This form must be completed for the most recently completed fiscal year end.

FORM FS should be completed using the financial information on either the IRS Form 990 or the financial statement. (If an extension has been filed with the IRS or an IRS Form 990 is not required to be filed, complete Form FS using the organization's financial statements.)

ENTER THE NAME OF ORGANIZATION & MISSISSIPPI REGISTRATION NUMBER.

PROVIDE THE NAME OF THE CONTACT PERSON FOR THE ORGANIZATION AND, IF DIFFERENT, THE NAME OF THE PERSON COMPLETING THE FORM.

ENTER THE FISCAL YEAR END THE REPORT COVERS.

1) IF COMPLETING FORM FS USING THE IRS FORM 990:

RECEIPT AND INCOME (REVENUE) - use Line 1 thru 11

TOTAL RECEIPTS AND INCOME – use Line 12

EXPENSES:
PROGRAMS SERVICES – use Line 13 Break out any funds expended for public education.

ADMINISTRATION (MANAGEMENT & GENERAL) – use Line 14

FUNDRAISING – use Line 15

PAYMENTS TO AFFILIATES – use Line 16

2) IF COMPLETING FORM FS USING THE FINANCIAL STATEMENT – Statement of Activities

RECEIPTS AND INCOME (REVENUE) - use Support and Revenue

TOTAL RECEIPTS AND INCOME - use Total Support and Revenue

EXPENSES - use Statement of Functional Expenses

PROGRAM SERVICES: Program expense on financial statement – break out any funds expended for public education.

ADMINISTRATION (MANAGEMENT & GENERAL) – use Management and general

FUNDRAISING – use Fundraising

NOTE: The Other category should not be used for any expense that would be considered program services, management and general or fund-raising.

THE FOLLOWING INSTRUCTIONS SET OUT THE SUPPORTING DOCUMENTS REQUIRED TO BE FILED *WITH THE FORM FS*. PLEASE REVIEW AND SUBMIT THE REQUIRED DOCUMENTATION.

1) **CONTRIBUTIONS OVER $500,000**
A financial statement **audited** by an independent certified public accountant and IRS Form 990 must be filed along with the Unified Registration Statement and Annual Financial Statement Report if the organization:
A) Received contributions over **$500,000**; or
B) Engaged the services of a professional fund-raiser or fund-raising counsel; or if fundraising was conducted by persons who were paid for performing these services.

The report must be signed by two officers - the president (or other authorized officer) and chief financial officer and the signatures must be notarized.

2) **CONTRIBUTIONS OF $250,000 to $500,000**
A financial statement **reviewed** by an independent certified public accountant and the IRS Form 990 must be filed with the Unified Registration Statement and Annual Financial Statement Report if the organization:
A) Received contributions of **$250,000 to $500,000**; and
B) Did not engage the services of a professional fund-raiser /fund-raising counsel and if fundraising was conducted by persons who were unpaid for performing these services.

The report must be signed by the president or other authorized officer and the signature must be notarized).

3) CONTRIBUTIONS LESS THAN $250,000
A financial statement and the IRS Form 990 or 990EZ must be filed with the Unified Registration Statement and Annual Financial Statement Report Form if the organization:
A) Received contributions **less than $250,000**; and
B) Did not engage the services of a professional fund-raiser /fund-raising counsel and if fundraising was conducted by persons who were unpaid for performing these services.

The report must be signed by the president or other authorized officer and the signature must be notarized.

4) **NEW ORGANIZATIONS**
The Annual Financial Statement Report must be completed using zeros.

The report must be signed by the president or other authorized officer and the signature must be notarized

A separate Annual Financial Statement Report must be filed for each local division, chapter or affiliate the Organization has included under its registration (See Miss. Code Ann. Section 79-11-503(7)).

MISSISSIPPI LAW DOES NOT ALLOW FOR AN EXTENSION TO FILE.

Mississippi Secretary of State's Office
Charities Registration
Post Office Box 136
Jackson, Mississippi 39205-0136

(601) 359-1371 or 888-236-6167 (Mississippi only)

Fund-raising Disclosure Form

North Carolina Department of the Secretary of State
Charitable Solicitation Licensing

Instructions
for charitable or sponsor organizations

Introduction

G.S. 131F-6(a)(13) requires any charitable or sponsor organization that applies for a license to submit information about any contract relationship(s) with any fund-raising consultant, solicitor, or coventurer who has acted or has agreed to act on the applicant's behalf. The new Fund-raising Disclosure Form provides a concise format for filing this information.

This new form supersedes and replaces the following previously required forms and attachments:

1 *Fund-raiser contract documents*;
2 *Schedule C – Fund-Raisers*;
3 *Schedule H – Special Fund-Raising Events and Activities*; and
4 *Schedule L – Joint Costs of Multipurpose Activities Involving Fund-Raising*.

Instead of completing and submitting these items, complete and attach one (1) fund-raising disclosure form for each contract to satisfy the disclosure requirement.

Disclosure Basics

Complete the following general steps to determine whether you need to make a fund-raising disclosure and how to disclose effectively:

1. Identify which contracts, if any, require filing a disclosure.

Step 1: Identify business relationships. Only three (3) types of business relationships require making a disclosure:

(1) A contract with a solicitor. A solicitor is a person or business that you compensate to solicit contributions for your organization. Solicitors may collect contributions directly and may exercise a broad level of control over a fundraising campaign. Solicitors conducting campaigns that solicit contributions from North Carolina residents must possess a North Carolina solicitor's license.

(2) A contract with a fund-raising consultant. A fund-raising consultant is a person or business that you compensate to assist your organization with planning fundraising campaigns or training those who will solicit contributions for your organization. Fund-raising consultants may not lawfully collect contributions directly. Fund-raising consultants working with campaigns that solicit contributions from North Carolina residents must possess a North Carolina fund-raising consultant's license.

(3) A contract with a coventurer. A coventurer is a person or business that you compensate to conduct a charitable or sponsor sales promotion informing North Carolina consumers that purchasing the coventurer's goods or services will benefit you (usually through your receiving a portion of the good or service purchase price). North Carolina law does not require coventurers to obtain a license, but the law does require coventurers and you to comply with record keeping and disclosure requirements concerning the contract(s), promotion(s), and result(s).

Step 2: Identify the appropriate time period for your disclosures. The general rule is that you must disclose any contracts that were active (services provided), signed, or completed during the period since your last application filing.

(1) If you are a renewal applicant filing on time (or with an extension), the period for disclosures is within the immediate past fiscal year. This is the same period required for your financial filings.

(2) If you are a renewal applicant filing late, the period for disclosures will be more than the immediate past fiscal year, extending to the time since your last application filing. However, file only one "consolidated" disclosure for each contract covering the entire period. You do not need to file a separate disclosure form for each fiscal year on a multiyear contract.

(3) If you are an initial license applicant, the period for disclosure is during the immediate past fiscal year (if you have one) or within the twelve (12) months preceding your application's filing date (if you do not).

Agency Internet Site: www.sosnc.com Electronic Mail: csl@sosnc.com
Telephone: (919) 807-2214 -Toll free for NC residents: 1-888-830-4989

Facsimile: (919) 807-2220

Mailing Address: P.O. Box 29622, Raleigh, NC 27626-0622

2. Disclose the contract's compensation terms.

North Carolina law requires applicants to disclose compensation arrangements in covered contracts. Consider the following points when disclosing compensation terms:

1 **Your disclosure is a public document.** Consumers researching your organization will review your disclosures. The Department recommends providing concise statements in plain English describing how you compensate your contract partner(s). "Cutting and pasting" an exact copy of contract text is not required and may be less useful for the consumer than a brief, accurate description.

2 **Use the format provided to categorize your compensation terms.** The statute and the form use terms like "salaries" and "commissions" that may have several reasonable definitions. When in doubt, if your contract describes a compensation item using a statutory term, use the description block for that term to describe the item. For example, if your contract describes a compensation term as a "fee", put your description of the term in the "fee" block on the form.

3. **Guide to compensation terms:** Use the following basic descriptions for compensation terms to guide your descriptions of your contract terms:

"Salary, rate, or fee" generally means a specific amount paid for services or a specific amount paid over a period of time that recurs (e.g., "per month").

"Bonus" generally means additional compensation provided to a contractor if one or more condition(s) occur.

"Commission" generally means a compensation structure where contractor receives compensation expressed as a percentage of transactions, products, contributions received, or another similar variable.

"Expenses" generally means any outlay, charge, or cost paid by the applicant to secure services, benefits, or results under the contract.

"Other compensation" is miscellaneous term covering compensation arrangements not otherwise described.

3. Disclose the amount you received under the contract.

Calculate and disclose the amount you received as a result from the contract. North Carolina law does not specify whether the amount you report must be the gross amount you received under the contract (i.e., the total amount without subtracting compensation and expenses) or the net amount you received under the contract (i.e, the total amount you received after subtracting all compensation and expenses) . The Department will accept either or both figures, and provides a space on the disclosure form for specifying which type(s) you report.

General formatting and attachment instructions

The Department posts this form on its website in Rich Text (RTF) format so that applicants may download the form, complete it on any standard word processor, and print the completed form for submission with a license application. The RTF form permits extending answers beyond the original form length of one page. Applicants may also print the empty form and complete the form using legible handwriting.

The Department accepts attachments to hand-completed forms and accepts word processed forms exceeding one page of printed text. If you submit multi-page forms or attachments, please submit them in simplex (printed on one side only) format on standard 8 ½" x 11" paper. Doing so expedites processing.

How we process your disclosure(s) with your license application

Upon receipt with the rest of your application, the Department will scan your disclosure form(s) into electronic format. The Department will examine the form to make sure (1) all form questions have answers and (2) submitted form information is reasonably consistent with other information in your application. The Department will make your filed form available for public inspection by consumers.

Agency Internet Site: www.sosnc.com Electronic Mail: csl@sosnc.com
Telephone: (919) 807-2214 -Toll free for NC residents: 1-888-830-4989

Facsimile: (919) 807-2220

Mailing Address: P.O. Box 29622, Raleigh, NC 27626-0622

Appendix: Specific line item instructions

This section provides specific guidance for completing the form questions on your fund-raising form(s):**"Form ___ of ___ filed with Application"** Answering this block is requested, but not required. The Department uses this information to help keep your application documents ordered during processing. For example, if the formis the first of three you are submitting, mark: "Form 1 of 3 filed with Application".**Item 1. Applicant Name.** Enter your organizations' name here. This name should match your answer to the "Full Legal Name" question on your license application.**Item 2. Contractor Name.** Enter your contract partner's full legal name here.**Item 3 -Contractor Street Address.** Enter your contract partner's street address (NOT P.O. Box address) here.**Item 4. Contractor Telephone Number.** Enter your contract partner's primary telephone number here.**Item 5. Contractor Type.** Determine your contract partner's TYPE and check the appropriate box, using one of these choices: Coventurer, Fund-raising Consultant, or Solicitor.

Item 6. Contract signing/execution date. Enter the date you signed the contract here. The Department uses thisinformation to confirm whether your contract falls within your reporting period.**Item 7. Contract services begin date.** Enter the date services began or will begin under your contract here. The Department uses this information to confirm whether your contract falls within your reporting period.

Item 8. Contract services end date. Enter the date services ended or will end under your contract here. TheDepartment uses this information to confirm whether your contract falls within your reporting period.**Item 9. Is this a continuing or multiyear contract?** Answer YES if your contract has extended or will extend over multiple years. Otherwise, answer NO. This information helps the Department and consumers match yourmultiyear contract disclosures to the underlying contract.

Item 10. Are North Carolina residents solicited for contributions as a direct or indirect result of thiscontract? Answer YES or NO. The Department uses this information to evaluate whether your contract partner, ifnot licensed in North Carolina, may require a North Carolina solicitation of contributions license.

Item 11. Does contract contain salary, rate, or fee terms? Answer YES or NO. If YES, describe your contract's salary, rate, or fee terms in the block provided or in a labeled attachment.**Item 12. Does contract contain bonus terms?** Answer YES or NO. If YES, describe your contract's bonus termsin the block provided or in a labeled attachment.

Item 13. Does contract contain commission terms? Answer YES or NO. If YES, describe your contract's commission terms in the block provided or in a labeled attachment.**Item 14. Does contract contain expenses terms?** Answer YES or NO. If YES, describe your contract's expensesterms in the block provided or in a labeled attachment.

Item 15. Does contract contain other compensation terms? Answer YES or NO. If YES, describe your contract's other compensation terms in the block provided or in a labeled attachment. **Item 16. Amount of funds received resulting from contract since your last license application filing:** In the space provided, state either the gross amount of funds received (total amount before subtracting compensation and expenses), or the net amount of funds received (total after subtracting compensation and expenses). You may also opt to provide both amounts.

Agency Internet Site: www.sosnc.com Electronic Mail: csl@sosnc.com
Telephone: (919) 807-2214 -Toll free for NC residents: 1-888-830-4989

Facsimile: (919) 807-2220

Mailing Address: P.O. Box 29622, Raleigh, NC 27626-0622

North Carolina Department of the Secretary of State
Charitable Solicitation Licensing

Fundraising Disclosure Form

for charitable or sponsor organizations

Form _____ of _____ filed with this application

1. Applicant Name:	
2. Contractor Name:	
3. Contractor Street Address:	
4. Contractor Telephone Number:	
5. Contractor Type:	☐ Coventurer | ☐ Fund-raising Consultant ☐ Solicitor
6. Contract Signing/Execution Date:	
7. Contract services Begin Date:	
8. Contract services End Date:	
9. Is this a continuing or multiyear contract?	☐ YES | ☐ NO
10. Are North Carolina residents solicited for contributions as a direct or indirect result of this contract?	☐ YES | ☐ NO

11. Does contract contain salary, rate, or fee terms? ☐ YES | ☐ NO
<u>If YES, state terms and conditions below:</u>

12. Does contract contain bonus terms? ☐ YES | ☐ NO
<u>If YES, state terms and conditions below:</u>

13. Does contract contain commission terms? ☐ YES | ☐ NO
<u>If YES, state terms and conditions below:</u>

14. Does contract contain expenses terms? ☐ YES | ☐ NO
<u>If YES, state terms and conditions below:</u>

15. Does contract contain other compensation terms? ☐ YES | ☐ NO
<u>If YES, state terms and conditions below:</u>

16. Amount of funds received resulting from contract since your last license application filing:
(For <u>initial</u> applicants: amount of funds received within past fiscal year or past 12 months):

Answer <u>either</u> or <u>both</u> line items: Gross Amount Received: $_____

Net Amount Received: $_____

<u>CSL Contact Information:</u>
Agency Internet Site: www.sosnc.com Electronic Mail: csl@sosnc.com
Telephone: (919) 807-2214 - Toll free for NC residents: 1-888-830-4989
Facsimile: (919) 807-2220
Mailing Address: P.O. Box 29622, Raleigh, NC 27626-0622

REGISTERED AGENT CONSENT TO SERVE

SECRETARY OF STATE

SFN 7974 (06-2006)

FOR OFFICE USE ONLY	
ID#:	
WO#:	
Filed:	By:

SEE REVERSE SIDE FOR FILING AND MAILING INSTRUCTIONS

1. FILING FEE: $10.00

TYPE OR PRINT LEGIBLY

2. Name of the organization for which the registered agent is to serve (corporation, limited liability company, limited liability partnership, limited partnership, limited liability limited partnership or real estate investment trust):

3. Name of the registered agent:

4. Registered agent is (Check one)
   - ☐ An individual North Dakota resident
   - ☐ A corporation
   - ☐ A limited liability company
   - ☐ A limited liability partnership

5. Federal ID # or social security # of registered agent:

6. According to state law, the newly appointed registered agent must sign a statement of consent to serve in that capacity (see instruction number 6 for authorized signers).

   "The undersigned, as the newly appointed registered agent for the organization named in number 2, consents to act as the registered agent for this organization until a change or resignation is submitted to the Secretary of State according to the provisions of North Dakota state law."

Signature of Registered Agent:	Date:

INSTRUCTIONS FOR REGISTERED AGENT CONSENT TO SERVE

The following organizations must continuously maintain a registered agent on file with the Secretary of State.

a) Domestic and foreign business corporations
b) Domestic and foreign nonprofit corporations
c) Domestic and foreign professional corporations
d) Domestic farm corporations
e) Domestic farm limited liability companies
f) Domestic and foreign limited liability companies
g) Domestic and foreign professional limited liability companies
h) Domestic and foreign limited liability partnerships
i) Domestic and foreign limited partnerships
j) Domestic and foreign limited liability limited partnerships
k) Real estate investment trusts

A consent signed by the appointed registered agent is required with the appointment.

The following numbers correspond to the numbered sections on the front of this form.

1. **FILING FEE: $10.00**. This fee is in addition to that required for the documents in which the registered agent appointment is included. (Checks must be payable to "Secretary of State" and must be for U.S. negotiable funds. Payment may also be made by credit card using VISA, Master Card, or Discover).

2. Provide the correct name of the organization for which the appointed registered agent is to serve. (Punctuation and abbreviations must be consistent with the correct organization name.)

3. Provide the name of the registered agent. The format of the name must be consistent with that on the documents on which the appointment of the registered agent is declared. If a corporation, limited liability company, or limited liability partnership is named as the registered agent, provide the organization's correct name. (Punctuation and abbreviations must be consistent with the correct organization name.)

4. Indicate the appropriate status of the registered agent. **An individual residing in North Dakota** may serve as registered agent for any organization, **or another organization** may serve as registered agent. However, an organization **may not serve itself as its own registered agent.** A corporation or limited liability company may serve as the registered agent for another corporation, a limited liability company, a limited liability partnership, a limited partnership, a limited liability limited partnership, or a real estate investment trust. A limited liability company may serve as the registered agent for another limited liability company, a corporation, a limited liability partnership, a limited partnership, a limited liability limited partnership, or a real estate investment trust. A limited liability partnership **may only** serve as the registered agent for another limited liability partnership.

5. As applicable, insert the social security number or the Federal ID number.

   Privacy: In compliance with North Dakota laws, the numbers are not disclosed to the public. The numbers are used by the Secretary of State to maintain accurate files. Therefore, while voluntary disclosure is requested, failure to do so will not result in the rejection of the Consent to Serve.

6. Whether an individual or an organization, the newly appointed registered agent named in number 2 must sign this consent. If the newly appointed agent is a corporation, limited liability company, or a limited liability partnership, the consent may be signed by an officer, a manager, a partner, or other individual authorized by the organization that is named as the newly appointed registered agent.

ASSISTANCE: If assistance is required to complete the form, contact the Secretary of State.

FAX FILING: A document and Credit Card Payment Authorization may be faxed to 701-328-2992. A faxed filing does not expedite the process of the document in the office of the Secretary of State.

EMAIL: Email is not a secure utility for the transmission of private information or credit card authorizations. **DO NOT EMAIL YOUR DOCUMENT TO THE SECRETARY OF STATE.**

MAILING INSTRUCTIONS: Send the form and filing fee to:

Secretary of State
State of North Dakota
600 E Boulevard Ave Dept 108
Bismarck ND 58505-0500

Telephone: 701-328-4284 Toll Free: 800-352-0867 (84284) Fax: 701-328-2992 Web Site: www.nd.gov/sos

CERTIFICATE OF AUTHORITY
FOREIGN CORPORATION
APPLICATION

SECRETARY OF STATE
SFN 13100 (08-2008)

FOR OFFICE USE ONLY

System ID Number	
Work Order	
Filed	By

1.A. The application **MUST** be accompanied by **ALL** of the following:

- Filing fee of $145 if a **Foreign Business or Professional Corporation**
- Filing fee of $50 if a **Foreign Nonprofit Corporation**
- **Current CERTIFICATE OF GOOD STANDING OR CERTIFICATE OF EXISTENCE** verifying corporate existence certified by the incorporating officer of the state or country of incorporation.

B. The following **MAY** be required:

- Certification of professional license from the North Dakota licensing board for the profession
- Signed consent to use of name and fee of $10
- Trade Name Registration and fee of $25

SEE PAGE 2 FOR FEES, FILING AND MAILING INSTRUCTIONS

TYPE OR PRINT LEGIBLY

For reference, see North Dakota Century Code, Section 10-19.1-135 or 10-33-125.

2. Type of corporation applying for Certificate of Authority (check one)
☐ Foreign Business ☐ Foreign Professional ☐ Foreign Nonprofit

3.A. Name of corporation **EXACTLY as it appears** on Certificate of Good Standing or Certificate of Existence from state or country of origin

B. Federal ID number

C. If applicable, provide the trade name and complete the Trade Name Registration form if the selected trade name is not already registered in North Dakota. Only provide the trade name in this line if:
a) The corporate name is not in the form as required of corporations in North Dakota.
b) The Secretary of State has notified the corporation that its corporate name is the same or deceptively similar to a name already registered, and the corporation is unable to obtain consent to use of name from the previous filer or a certified copy of a final decree of a court of competent jurisdiction establishing prior right of this corporation to use of the name in North Dakota.
c) The corporation does not wish to use or protect its corporate name in North Dakota and chooses to use a name other than its corporate name.

4. **Complete** mailing address of principal executive office which **may not** only be a post office box: (Street/RR, and PO Box if applicable, city, state, zip+4)

5.A. **STATE** or country where incorporated

B. **EXACT** date incorporated (Month, day, **AND** year)

C. Duration of corporation
☐ Perpetual
☐ Other (Specify) _____

D. Telephone number

E. Toll-free telephone number

6.A. Name of **commercial** registered agent in North Dakota

OR

6.B. Name of **noncommercial** registered agent in North Dakota

6.C. Address of **noncommercial** registered agent in North Dakota: (Street/RR, PO Box, City, State, Zip+4) **May not be only a post office box.**

7. Nature of business or activities the corporation intends to conduct in the State of North Dakota

8. **OFFICERS AND DIRECTORS OF THE CORPORATION**

OFFICER	Check box if officer also serves as director	NAME	COMPLETE MAILING ADDRESS (Street/RR, PO Box, City, State, Zip+4)
PRESIDENT	☐		
VICE PRES.	☐		
SECRETARY	☐		
TREASURER	☐		
DIRECTOR			
DIRECTOR			

9. "The undersigned, a person authorized by the corporation to sign this application, knows the contents thereof, and believes the statements to be true. I further authorize the Secretary of State to correct numbers 3A, 5A, 5B, 6A and 6B if not currently reflected."

Signature

Date

10. Name of person to contact if questions about this document

E-mail address

Daytime telephone number

INSTRUCTIONS FOR CERTIFICATE OF AUTHORITY FOREIGN CORPORATION APPLICATION

No foreign corporation may transact business, or conduct affairs, in North Dakota, **OR** obtain any license or permit required by North Dakota law, until the corporation has obtained a Certificate of Authority from the Secretary of State.

The following numbers correspond to the numbered sections on the front of this form.

1A. The application for Certificate of Authority **MUST** be accompanied by **ALL** of the following **before the Certificate of Authority can be issued:**

- **FILING FEE**of $145 if a foreign business or professional corporation, OR $50 if a foreign nonprofit corporation. (Checks must be payable to "Secretary of State" and must be for U.S. negotiable funds. Payment may also be made by credit card using Visa, Master Card, or Discover.)
- Current certificate of good standing or certificate of existence verifying corporate existence certified by the incorporating officer of the state or country of incorporation. A copy of the Articles of Incorporation is not acceptable. The certificate must have been certified within 90 days of the date of application.

1B. The application for Certificate of Authority **MAY BE REQUIRED** to be accompanied by the following:

- If applicant is a foreign professional corporation, it must submit a certification of professional license from the North Dakota licensing board for the profession verifying that the practitioners of the corporation have been licensed to provide the professional service.
- A signed consent to use of name **AND** fee of $10 when the corporation is already aware of a conflict with its corporate name.
- Trade Name Registration **AND** fee of $25 when the corporation assumes a name, other than its corporate name, for use in North Dakota.

2. Indicate whether the application is being submitted for a Certificate of Authority for a foreign business corporation, a foreign professional corporation, or a foreign nonprofit corporation.

3A. Provide the correct corporate name as incorporated in the state or country of organization. Punctuation and abbreviations must be consistent with those in the name on the certificate from the incorporating officer of the state or country where incorporated. If the name in number 3A is not the same as reflected on the Certificate of Good Standing or Certificate of Existence, the name will be corrected by the Secretary of State when the document is received.

3B. To properly maintain corporate records, the Federal ID number is requested.

Privacy: In compliance with N.D.C.C., Section 10-19.1-149.1, social security or Federal ID numbers are not disclosed to the public. They are used by the Secretary of State to maintain accurate corporate files. Therefore, while voluntary disclosure is requested, failure to do so will not result in rejection of the application.

3C. Provide the trade name and the Trade Name Registration form with $25 if the corporation cannot use its corporate name because:

a) The corporate name is not in the form as required of a corporation in North Dakota. The name must be in the English language or in any other language expressed in English letters or characters.

The name of a foreign business corporation must also include the word "corporation", "incorporated", "company", or "limited", or an abbreviation of one of these words. If a foreign corporation's name does not contain one of these words or abbreviations, the corporation must elect one to be used in North Dakota. The application must be rejected if an election is not made and the corporate name in 3.A. is not in compliance with this requirement. (For reference, see N.D.C.C., Sections 10-19.1-133, 10-31-03, or 10-33-126.)

b) The corporate name may not include such words as "bank", "banker", "banking", "trust", or "trust company", or any other word or words of like import unless the application is supported by a written approval for the use from the North Dakota Department of Financial Institutions. These words are preserved by North Dakota law for use by the Bank of North Dakota, state and national banks, and trust companies. Contact information:

ND Dept. of Financial Institutions
2000 Schafer St Ste G
Bismarck ND 58501-1204
Phone: (701) 328-9933
Email: dfi@nd.gov

c) The North Dakota Secretary of State has notified the corporation that its corporate name is the same as or deceptively similar to a name already registered and the corporation is unable to obtain consent to use of name from the previous filer or a certifed copy of a final decree of a court of competent jurisdiction establishing prior right of this corporation to use of the name in North Dakota.

North Dakota law provides that a corporate name may not be the same as, or deceptively similar to, a name previously registered with the Secretary of State. The name may be used if the corporation obtains a court decree or signed consent to use of name that is submitted with a fee of $10. The applicant must draft the consent to use of name since a form for the consent is not prescribed by the Secretary of State. If consent to use of name cannot be obtained, a trade name (dba) must be elected.

d) The corporation does not wish to use or protect its corporate name in North Dakota and chooses to use a trade name instead.

TRADE NAMES: A corporation may choose to use any trade name (dba) in addition to its corporate name in North Dakota. The trade name must be registered with the Secretary of State. However, the trade name should not be provided in number 3.C, except as described above. Instead, complete and attach the Trade Name Registration and fee of $25 for each assumed name. Contact the Secretary of State's office for the Trade Name Registration form.

4. A complete address of the corporation's principal executive office wherever located, is required.

In this section, as well as all other sections requiring addresses on this application, an address must include a street or rural address, a postal box number if applicable, and the city, state, and zip code plus 4-digit extension. THIS ADDRESS MAY NOT ONLY BE A POST OFFICE BOX.

5A. Identify the state or country in which the corporation is incorporated. If the state or country of origin in number 5A is not the same as reflected on the Certificate of Good Standing or Certificate of Existence, the state or country will be corrected by the Secretary of State when the document is received.

5B. Provide the EXACT date (month, day AND year) when the corporation was incorporated. This date must correspond to the date if specified in the Certificate of Good Standing or Certificate of Existence. If the date in 5B is not the same as reflected on the Certificate of Good Standing or Certificate of Existence, the date will be corrected by the Secretary of State when the document is received.

5C. Identify whether the corporation is incorporated with "perpetual" existence or provide the specific date on which it is to be dissolved.

5D. The telephone number of the corporation's principal executive office is required.

5E. Provide a toll-free telephone number if the corporation has one to expedite services to the corporation for the duration of the filing.

(continued)

INSTRUCTIONS FOR CERTIFICATE OF AUTHORITY FOREIGN CORPORATION APPLICATION (CONTINUED)

A foreign corporation must continuously maintain a commercial *or* noncommercial registered agent and address in North Dakota. A foreign corporation cannot serve itself as its registered agent.

A commercial registered agent must be registered as a commercial registered agent with the North Dakota Secretary of State. The appointed agent can verify their status as a commercial registered agent from their acknowledged filing and from the list of commercial registered agents maintained on the Secretary of State's website at www.nd.gov/sos.

A noncommercial registered agent may be one of the following:

a) An individual residing in North Dakota,
b) A domestic or foreign corporation, or
c) Adomestic or foreign limited liability company.

A corporation or limited liability company appointed as a noncommercial registered agent must be registered with the Secretary of State, be in good standing, and have a business address in North Dakota. If a corporation or limited liability company is named as a noncommercial registered agent, provide the "correct" name of the organization.

Seek the approval of the party before naming them as the commercial or noncommercial registered agent. Proof of the approval is not required to be filed with the Secretary of State.

6. A. If a commercial registered agent is being appointed, provide the correct name as registerd with the North Dakota Secretary of State. If the name in number 6A is not the same as registered by the commercial registered agent, the name will be corrected by the Secretary of State when the document is received.
OR
B. If a noncommercial registered agent is being appointed, provide the correct name. If another corporation or limited liability company is appointed as registered agent and the name of that organization in number 6B is not the same as registered, the name will be corrected by the Secretary of State when the document is received.

C. If a noncommercial registered agent is being appointed, provide the complete address in North Dakota which may not be only a post office box. Leave this line blank if a commercial registered agent is appointed.

7. Give a brief explanation of the purposes or nature of business the corporation intends to transact in North Dakota.

If the corporation is involved in the business of insurance, clearly define that the corporation is a business corporation selling or servicing insurance products. A corporation that actually backs the claims may not be required to file this application.

8. This section must reflect names and complete addresses of all officers and directors. (See definition of complete mailing address in item 4.)

9. The application must be dated and signed by an individual authorized to sign on behalf of the corporation.

10. Provide the name, email address and daytime telephone number of the person to contact for any issues related to this application.

ASSISTANCE: If assistance is required to complete the application for a Certificate of Authority, call 701-328-2904.

EXPEDITING PROCESS: Be sure to complete item 10. If documents are being submitted by someone other than the corporation, provide a cover letter with the name and telephone number of the responsible individual so that any deficiencies can be remedied by telephone.

FAX FILING: Documents and Credit Card Payment Authorization may be faxed to 701-328-2992. A faxed filing does not expedite the process of the application in the office of the Secretary of State.

Email: Email is not a secure utility for the transmission of private information or credit card authorizations. **DO NOT EMAIL YOUR DOCUMENT TO THE SECRETARY OF STATE.**

Secretary of State
State of North Dakota
600 E Boulevard Ave Dept 108
Bismarck ND 58505-0500

Telephone: 701-328-4284 Toll Free: 800-352-0867 (8-4284) Fax: 701-328-2992 Home Page: www.nd.gov/sos

ANNUAL REPORTS: An annual report is required starting in the year following that in which the Certificate of Authority is issued. An annual report of a foreign business or professional corporation is due on May 15. The annual report of a foreign nonprofit corporation is due on February 1. The annual report form is mailed to the registered agent.

CREDIT CARD PAYMENT AUTHORIZATION

SECRETARY OF STATE
SFN 51478 (11-06)

(All items required to complete transaction)

Name			Amount Authorized	
Address	City		State	Zip Code

☐ VISA ☐ Master Card ☐ Discover

Account Number	V Number	Card Expires Month - Year	Signature (Required by credit card companies)
			Date:

State of Tennessee

Department of State
Division of Charitable Solicitations &Gaming
William R. Snodgrass Tennessee Tower
312 Rosa L. Parks Avenue, 8th Floor
Nashville, TN 37243
(615) 741-2555 / (615) 253-5173 (fax)

FILING INSTRUCTIONS FOR REGISTRATION OF A CHARITABLE ORGANIZATION

Each application for registration must include the following documents and fee:

- Completed Application for Registration form
- Completed Summary of Financial Activities form
- IRS Form 990, Form 990EZ or 990N for the most recently completed fiscal year, if the organization is tax exempt
- An audited financial statement if the organization grossed more than $500,000 in revenue, excluding grants from government agencies and 501(c)(3)private foundations
- Governing documents (Articles of Incorporation, if incorporated, By-laws, etc.)
- IRS determination letter granting tax-exempt status, if applicable
- $50.00 filing fee

NOTE: If the application is not complete, the registration will not be approved.

State of Tennessee

Department of State

Division of Charitable Solicitations & Gaming
William R. Snodgrass Tennessee Tower
312 Rosa L. Parks Avenue, 8th Floor
Nashville, TN 37243
(615) 741-2555 FAX (615) 253-5173

WARNING: False or misleading statements
Subject to maximum $5,000 civil penalty. T.C.A. §48-101-514

SUMMARY OF FINANCIAL ACTIVITIES OF A CHARITABLE ORGANIZATION

INSTRUCTIONS: Complete this form with financial information from the most recently completed accounting year. The form must be signed by two (2) authorized officers.

Name of Organization: _____

Address: _____ **City:** _____ **State:** _____ **Zip Code** _____

Federal ID: _____ **State ID:** _____ **Telephone:** _____

Accounting Year End: _____ **Has your accounting year changed? Yes** _____ **No** _____

A. Gross Revenue

1. Public contributions .....$ _____
2. Government grants .....$ _____
3. Program service revenue .....$ _____
4. Special events and activities .....$ _____
5. Gross sales of inventory.....$ _____
6. Other revenue .....$ _____
7. **Total Revenue** [add line 1 through line 6] .....$ _____

B. Expenses

8. Total program expenses .....$ _____
9. Direct expenses from special events .....$ _____
10. Cost of goods .....$ _____
11. Management and general expenses.....$ _____
12. Fund raising expenses .....$ _____
13. Other Expenses.....$ _____
14. **Total Expenses** [add line 8 through line 13] .....$ _____
15. **Excess / Deficit for the year** [line 7 minus line 14].....$ _____

C. Changes in Net Assets or Fund balances

16. Net assets / fund balances at beginning of year .....$ _____
17. Other changes in net assets or fund balances.....$ _____
18. **Net assets / fund balances** [add line 15 through line 17] ....$ _____
19. Total assets .....$ _____
20. Total liabilities.....$ _____
21. **Net assets / fund balances** [line 19 minus line 20].....$ _____

D. Accounting Method Used:

CASH:_____ ACCRUAL: _____ OTHER: _____

SIGNATURES

I certify that the information furnished in this summary and all supplemental forms, documents and continuation sheets is true and correct to the best of my knowledge and belief.

Signature of Authorized Officer	Signature of Authorized Officer
Print Name	Print Name
Title	Title
Date	Date

State of Utah

DEPARTMENT OF COMMERCE
DIVISION OF CONSUMER PROTECTION

SUPPLEMENT TO
UNIFIED REGISTRATION STATEMENT
(To be used only when the Unified Registration Statement is filed in place of the Charitable Organization Permit Application Form)

Annual Application fee: $100.00 (Non-refundable)

_____
Name of Charitable Organization

_____
Date of Application

OFFICE USE ONLY

Date Issued: _____

Permit Number: _____

Approved: _____

Exempt: _____

Denied: _____

Expiration: _____

Percentage of total contributions that are available for the charitable purpose:_____

Please mark the appropriate box:

[ ] INITIAL APPLICATION

[ ] RENEWAL APPLICATION

If you have any questions, please contact the Division at (801) 530-6601.

Please make application fee check or money order payable to the **State of Utah**.

Please return the completed application form and check or money order to:

Department of Commerce
Division of Consumer Protection
160 East 300 South
Box 146704
Salt Lake City, Utah 84114-6704

NOTE: The Charitable Solicitation permit will expire annually on the earlier of January 1, April 1, July 1, or October 1 following the completion of 12 months after the date of initial issuance.

May 2007

STATE OF UTAH

SUPPLEMENT TO UNIFIED REGISTRATION STATEMENT

If the Unified Registration Statement (URS) for Charitable Organizations is filed in lieu of the Charitable Organization Permit Application Form, this supplement must be completed in its entirety and attached to the URS. Use additional sheets if necessary. For definitions of professional fundraiser, professional fund raising counsel or consultant, commercial co-venturer, vending device, contributions, etc. refer to the Charitable Solicitations Act, U.C.A. § 13-22-2 (1953, as amended). This form does not need to be completed if the Division's Charitable Organization Permit Application form is used.

1. Contact Name: _____ Phone: _____

2. State the percentage of contributions that remained available in previous year for application to the charitable purposes declared in the URS, paragraph 22 (100% minus line 22(g) of the URS): _____%

3. For each method of solicitation described in paragraph 10 of the URS, state the projected length of time that each solicitation will be conducted during the upcoming year, together with the dates of commencement and termination.

4. Paragraph 17 of the URS must be completed by stating the name, address and telephone number of the Charitable Organization's registered agent. (The registered agent does not need to reside in Utah.)

5. Is your organization the parent foundation of a local unit or does your organization associate with a parent foundation? [ ] Yes [ ] No

If "yes", complete questions 6, 7, and 8. If "no", go to question 9.

6. List the following information concerning your parent foundation or local unit:

Name: _____

Address: _____

Street

_____

City State Zip Code

Contact Person: _____

Telephone Number: _____ Facsimile Number:_____

7. List the state(s) where your parent foundation is currently registered.

_____

8. Please provide a copy of your current contract with the parent foundation with this application.

9. If your organization uses vending devices, stated the following information:

   a. Type of vending devices used:_____

   b. Location(s) of vending devices:_____

   c. Length of time vending devices will be used:_____

10. In addition to the documents requested in the URS and its Appendix, please enclose copies of the following documents:

    a. Telephone transcript to be used in solicitation, if applicable.
    b. Current contract with Parent Foundation, if applicable. Parent foundation is defined in Utah Admin. Code R152-22-2(2)(a).
    c. Any order or judgment resulting from an injunction or criminal conviction disclosed in the URS.
    d. Any voluntary agreement of compliance disclosed in the URS.
    e. A copy of the IRS determination letter granting exempt status.

11. If this is an initial application or a renewal application of an organization which has let its permit expire, has the applicant conducted activities regulated by the Charitable Solicitations Act, Utah Code Title 13, Chapter 22, without being duly registered with the Division?

This includes soliciting, requesting, promoting, advertising, or sponsoring a charitable solicitation in the state of Utah without being duly registered with the Division.

[ ] Yes [ ] No

12. If "yes", please explain in detail, including how much was collected, who actually coordinated and scheduled the solicitation(s), the dates of the solicitation(s), and the number of pieces mailed and/or the number of solicitations made for each date indicated.

_____

_____

_____

The person signing this application on behalf of the charitable organization:
- affirms that this application is complete and not misleading;
- understands that this application is subject to audit; and
- acknowledges that fund raising in Utah will not commence until both the charitable organization, its parent foundation, if any, and the professional fund raiser or professional fund raising counsel or consultant are registered and in compliance with the Utah Charitable Solicitations Act.

DATED: _____ APPLICANT:

BY _____
ITS

DO NOT STAPLE

STATE of WASHINGTON SECRETARY of STATE

Charities Program • 801 Capitol Way South • PO Box 40234 • Olympia, WA 98504-0234
Phone: 360-725-0378 • Fax: 360-664-4250 • E-mail: charities@sos.wa.gov
Web Address: www.sos.wa.gov/charities

WASHINGTON STATE UNIFIED REGISTRATION STATEMENT ADDENDUM

☐ Check here to request **EXPEDITED MAIL SERVICE** *(optional)*. If checked, please enclose an additional **$20** fee.
Make fees payable to "State of Washington"

Please complete entire form or write "n/a" if not applicable. Incomplete forms will not be accepted.
All documents must be typewritten or printed legibly in ink. **DO NOT staple or bind form or attachments.**

SECTION 1 - ORGANIZATION INFORMATION

Organization's Full Legal Name:

WA State Registration Number:	UBI *(Unified Business Identifier)* Number *(if located in WA)*:

SPECIFIC BENEFICIARIES

In the event of dissolution, will assets be distributed to a specific beneficiary whom the organization supports? ☐ Yes ☐ No
If yes, attach a list containing the names and addresses of specific, named beneficiaries.

SECTION 2 - FINANCIAL, ADMINISTRATIVE & FUNDRAISING INFORMATION

THE NEXT TWO QUESTIONS PERTAIN TO FINANCIAL INFORMATION PROVIDED IN SOLICITATION REPORT

Did the organization solicit or collect contributions in Washington during the fiscal/accounting year reported below? (check one)
☐ Yes ☐ No
If no, please check reason: ☐ New organization ☐ No activity in Washington State ☐ Other: _____ (describe)

If new organization, please provide the fiscal/accounting year end date of the first year during which solicitations will be conducted in WA and proceed to Three Highest Paid Officers Or Employees Of The Organization section: ____/____/____ (month day year) ***(REQUIRED)***

Did/will the organization submit a Federal tax return to the Internal Revenue Service for the fiscal/accounting year reported below? (check one) ☐ Yes ☐ No
If yes, check type of return: ☐ Form 990 ☐ Form 990 EZ ☐ Form 990PF ☐ 990-T ☐ 1120 ☐ Other: _____ (describe)
If no, check reason: ☐ Church/church-affiliated ☐ Government-affiliated ☐ Covered by group return ☐ Annual gross receipts less than $25,000 ☐ Organization not tax-exempt ☐ Other (describe): _____

REQUIRED ATTACHMENT

If the organization has/will file an IRS Form 990, 990EZ or 990PF with the Internal Revenue Service for the fiscal/accounting year reported below…a complete copy of the tax return **MUST** be provided with this addendum. Be sure to include Schedule A and all attachments except contributor lists/Schedule B. Do not enclose the organization's bank statements or annual report. **DO NOT staple** or bind Form 990, 990EZ or 990PF, Schedule A, or their attachments.

NOTE: If the organization's tax return for the fiscal/accounting year reported below has not yet been completed, please contact our office for instructions. **DO NOT** submit the URS, URS Addendum or filing fee without a copy of the Form 990, 990EZ or 990PF.

SOLICITATION REPORT

Please supply fiscal/accounting beginning/ending dates and complete line items 1 - 8 (REQUIRED)

Suggested guidelines for completing the Solicitation Report using the organization's federal tax return can be obtained at http://www.sos.wa.gov/charities/charities_forms.aspx or by contacting the Charities Program directly.

Fiscal/accounting year begin date: (Mo/Day/Year)	**Fiscal/accounting year end date:** (Mo/Day/Year)

1. The total gross dollar value of all contributions received from solicitations: "Solicitations" include, but are not limited to, special events, sale of inventory, and amounts collected on behalf of the charitable organization by a commercial fundraiser or commercial coventurer.	$
2. The total gross dollar value of revenue from all other sources (not the result of a solicitation):	+ $
3. The total dollar value of gross receipts: "Gross receipts" include, but are not limited to, contributions, gross revenue from special events, sales of inventory, goods or services (including tickets to events), and all other revenue from solicitations, regardless of custody of funds. Amounts collected on behalf of the charitable organization by a commercial fundraiser or commercial coventurer must be included on line 3.	= $ ***(line 1 + line 2 = line 3)***
4. The total gross dollar value of expenditures used directly for charitable program services: *Payments to affiliates may be included if costs involved are not connected with the administrative or fundraising functions of the reporting organization.*	$
5. The total gross dollar value of expenditures used for administrative and fundraising: "Administrative and fund-raising costs" include, but are not limited to, the following expenses if not directly related to program services: salaries, wages, compensation, legal, accounting, occupancy, equipment costs, printing and publications, telephone, postage, supplies, travel, meetings, fees for services, and cost of goods or inventory sold that are not directly related to program services. Amounts paid to or retained by a commercial fundraiser or fundraising counsel must be included on line 5.	+ $
6. The total dollar value of program service, administrative and fundraising expenditures: Enter on line 6 the sum of the expenditures reported on lines 4 and 5. This includes, but is not limited to, amounts paid to or retained by a commercial fundraiser or fundraising counsel, amounts expended for charitable program services, administrative expenses, fees for services, and fundraising costs incurred by the charitable organization.	= $ ***(line 4 + line 5 = line 6)***
7. Beginning assets (gross):	$
8. Ending assets (gross):	$

CHARITY'S COMMENTS REGARDING SOLICITATION REPORT *(OPTIONAL)*

Attach additional information or provide an explanation, if any, which the organization believes would be of assistance in understanding the financial information provided in Solicitation Report or IRS tax return, or to provide context for reported information. Be sure to clearly label attachment as "Solicitation Comments".

THREE HIGHEST PAID OFFICERS OR EMPLOYEES OF THE ORGANIZATION

Officer or Employee Name	Title
1.	
2.	
3.	

NOTE: *If no one is compensated, write "None". If less than three persons are compensated, write "n/a" on the appropriate row(s).*

REQUIRED ATTACHMENTS FOR FIREFIGHTER, POLICE, SHERIFF OR VETERANS' SERVICE ORGANIZATIONS

Attach written authorization, signed by two officials from a bona fide police, sheriff, or fire fighter department, if your organization uses "police," "sheriff," "fire fighter," "firemen" or a similar name during the conduct of solicitations.

Attach written authorization, signed by the highest ranking official in WA State of a Federally chartered or nationally recognized military veterans' service organization (as determined by the United States Veterans' Administration), if your organization uses the name of said military veterans' service organization during the conduct of solicitations.

REQUIRED ATTACHMENTS
Please clearly label the attachments that correspond with the following questions

(A) Does the organization, or a commercial fundraiser operating on its behalf, use any other mailing, street, electronic or Internet addresses (excluding those provided above) to conduct solicitations in Washington State? (check one)

☐ Yes - Attach a list of other addresses used, including those used by commercial fundraisers, if any.

☐ No

(B) Is the charitable organization a chapter, subsidiary, branch, affiliate, related foundation or supporting organization of a superior or parent organization? (check one)

☐ Yes - Attach a list of superior or parent organizations. Include the Federal EIN, mailing address, email address, and web address for each superior/parent listed.

☐ No

SECTION 3 - SIGNATURE *(Required)*

By signing this addendum, the applicant: (a) certifies that the information contained in the application and in the attachments are accurate and true to the best of the applicant's knowledge; (b) irrevocably appoints the Secretary of State to receive process (notice of lawsuits) in non-criminal cases against the applicant, and under the conditions set out in RCW 19.09.305; and (c) certifies that neither the organization nor any of its officers, directors, and principals have been convicted of a crime involving charitable solicitations, nor been subject to permanent injunction or administrative order under the Washington Consumer Protection Act (Chapter 19.86 RCW) in the past ten years.

_____	_____	_____	_____
Signature of applicant	Printed name	Title	Date

This form may be signed by the President, Treasurer or a comparable officer or, in the absence of officers, person responsible for the organization.

NOTE: Expedited Mail Service is available for registration documents requiring 48-hour turnaround. To utilize Expedited Mail Service, please enclose **$20** per registration document (in addition to regular fees), check (√) the box on page one of this document, and write the word **"EXPEDITE"** in large, bold letters on the outside of the envelope. Your request will be processed and mailed within **TWO** business days of receipt by the Charities Program.

STATE OF WEST VIRGINIA

UNIFIED REGISTRATION STATEMENT SUPPLEMENT

This supplement must be completed in its entirety, attached to the Unified Registration Statement and filed with the Secretary of State.

1. **Actual amount of funds raised in West Virginia during the last fiscal reporting year [see §29-19-5(a)(6)]:$_____.**

2. **Amount disbursed for program services in West Virginia during the period covered in this report [see §29-19-5(a)(6)]:$_____.**
   Explain:_____.

3. **Amount disbursed for charitable purposes outside West Virginia during the same period:$_____.**
   Explain:_____.

Wisconsin Department of Regulation & Licensing

Mail To: **P.O. Box 8935**
Madison, WI 53708-8935

1400 E. Washington Avenue
Madison, WI 53703

FAX #: (608) 261-7083
Phone #: **(608) 266-2112**

E-Mail: web@drl.state.wi.us
Website: http://drl.wi.gov

DIVISION OF PROFESSIONAL CREDENTIAL PROCESSING

WISCONSIN SUPPLEMENT TO FINANCIAL REPORT ON FORM OTHER THAN FORM #308

This form requires a Federal Form 990 or other supporting document, and 2 different signatures.

PLEASE TYPE OR PRINT IN INK

NAME OF ORGANIZATION	WISCONSIN REGISTRATION NUMBER
ADDRESS (NUMBER AND STREET) OR P.O. BOX	FEDERAL EMPLOYER I.D. NUMBER
CITY OR TOWN, STATE, ZIP CODE	ORGANIZATION'S DAYTIME PHONE NUMBER ( )
INDICATE ORGANIZATION TYPE ___ Civic & Social Action ___ Health Services ___ Culture ___ Education & Research ___ Human Services ___ Other	ACCOUNTING METHOD ___ Cash ___ Other (Specify) ___ Accrual

ACCOUNTING PERIOD Beginning Date _____ Ending Date _____

1. Public Support ..... (Enter total direct public support such as: contributions, gifts, grants-**but not government grants**-and bequests received directly from the public. This line includes indirect public support, such as: contributions received through solicitation campaigns conducted by federated fund-raising agencies like United Way, or affiliate organizations.)		1	
2. Other Revenues		2	
3. Total Revenue (line 1 plus line 2)		3	
4. Expenses:			
a Expenses Allocated to Program Services	4a		
b. Expenses Allocated to Management and General	4b		
c. Expenses Allocated to Fund-raising	4c		
d. Expenses Allocated to Payments to Affiliates	4d		
e. Total Expenses		4e	
5. Excess or Deficit (line 3 minus line 4e)		5	
6. Net Worth at Beginning of Year		6	
7. Other Changes in Net Assets		7	
8. Net Worth at End of Year		8	

PLEASE TYPE OR PRINT IN INK

NAME OF INDIVIDUAL TO CONTACT REGARDING INFORMATION ON THIS FORM	DAYTIME TELEPHONE NUMBER ( )
ADDRESS (NUMBER AND STREET)	
CITY OR TOWN, STATE, ZIP CODE	

Wisconsin Department of Regulation & Licensing

ADDITIONAL QUESTIONS	YES	NO
9. Did your organization receive contributions over **$400,000** during the fiscal year? If so, you **must** file an **audited financial statement** and the opinion of an independent certified public accountant on the financial statement. If your organization received over **$200,000** in contributions, a **review** by an independent certified public accountant is required.		
10. Have you **attached a list** of all officers, directors, trustees and the principal salaried employees? Include their name, address, title, and the date their term ends. **Compensation must be clearly stated.**		
11. For solicitation in Wisconsin, did your organization use a professional fund-raiser or fund-raising counsel or did your organization pay a person to solicit contributions, other than a salaried officer or employee of your organization? **If yes, indicate name and address**.		
12. Has there been a **name change** of the organization, **change of address** of the principal office or any branch office located in Wisconsin, **change in the accounting period**, change in the names of the persons within the organization who have final authority for custody or final distribution of contributions, or change in the articles, by-laws or statement of purpose? If yes, and not already submitted within 30 days, as required, give changes and attach document. **If a corporation, and the name has changed, you must attach a copy of the name change amendment.**		
13. Is your organization authorized by any other governmental authority to solicit contributions? If yes, provide name and address of governmental authority.		
14. Has your organization ever had its authority to solicit contributions denied, suspended, revoked or enjoined by a court or other governmental authority? **If yes, attach an explanation**.		
15. Do you intend to accumulate an increasing surplus in net worth, rather than spend current revenue on the organization's stated purpose? **If yes, attach an explanation**.		
16. Did the organization make a grant, award, or contribution to any organization in which any of its officers or directors hold an interest; or was it a party to any transaction in which any of its directors, trustees or officers has a material financial interest; or did any officer or director receive anything of value not reported above as compensation? **If yes to any of the above, attach an explanation**.		
17. Does your organization solicit contributions under any name other than the name listed in the first blank space on the reverse side? **If yes, list here any additional name(s)**.		

DESCRIBE THE CHARITABLE PURPOSES FOR WHICH CONTRIBUTIONS WILL BE USED OR ATTACH A DOCUMENT WHICH PROVIDES SUCH INFORMATION.

CERTIFICATION - TWO DIFFERENT SIGNATURES ARE REQUIRED BY LAW

We swear and affirm that we have reviewed this report, including the accompanying schedules and statements, and to the best of our knowledge the information furnished is true, correct and complete.

Date	Title	Signature of President or Authorized Officer

Date	Title	Signature of Chief Fiscal Officer

Appendix of Cooperating States©

(URS v. 4.0)

A state-by-state compilation of the basic information necessary to make a complete registration filing in all states accepting the Unified Registration Statement

© 2010 MULTI-STATE FILER PROJECT

Alabama
Governing law: Al. Code Sec. 13A-9-70 et seq.
Exemptions: (1)Educational institutions and their related foundations; religious organizations; political organizations; (2)fraternal, social, educational, alumni, heath 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)veterans organizations provided all fundraising activities are carried out by volunteers.
Fees: $25
Check payable to: "Office of the Attorney General."
Period covered: Indefinite.
Renewal Due date: No renewal of registration but financial reports are due annually within 90 days of Fiscal Year end.
Required signatures: Two. President or other authorized Officer and the Chief Fiscal Officer.
Notarized signature required: Yes.
Fundraiser contracts: No.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: No.
IRS Determination Letter: Yes.
Resident/Registered Agent required: No.
Audit: No.
State forms additional to URS: None.
Mailing address: Ofc. of the Atty General, Consumer Protection Section, 500 Dexter Avenue, Montgomery, AL 36130-0152
Info. telephone & contact: 334-242-7320, Rhonda Lee Barber
Web: www.ago.state.al.us/consumer_charities.cfm

Alaska
Governing law: AS 45.68.010 et seq. and 9 AAC 12.010 et seq.
Exemptions: (1) An organization that has a current gaming permit through the Alaska Department of Revenue; (2) a church or religious organization that is exept from filing an annual return with the IRS (3)an 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 fiscal year and (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.
Fees: $40
Check payable to: "State of Alaska."
Period covered: One year.
Due Date: September 1st.
Renewal Due date: September 1st.
Required signatures: One.
Notarized signature required: No.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: No.
Bylaws: No.
IRS Form 990: Yes or may submit most recent audited financial statement.
IRS Determination Letter: No.
Resident/Registered Agent required: No.
Audit: No.
State forms additional to URS: None.
Mailing address: Alaska Department of Law, Attorney General, 1031 W. 4th Ave. Suite 200, Anchorage, AK 99501-1994
Info. telephone & contact: 907-269-5200, Davyn Williams, davyn.williams@alaska.gov
Web: www.law.alaska.gov/department/civil/consumer/cp_topics.html#charity

Arizona
Governing law: ARS 44-6551-44-6561.
Exemptions: (1)This state or any counties or municipalities of this state 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.
Fees: None.
Check payable to: N/A.
Period covered: One year.
Renewal Due date: Between September 1 through 30.
Required signatures: Two. President (or equivalent) and Secretary/Treasurer (or equivalent).
Notarized signature required: Yes.
Fundraiser contracts: No.
Certificate/Articles of Incorporation: No.
Bylaws: No.
IRS Form 990: Yes.
IRS Determination Letter: On initial registration.
Resident/Registered Agent required: No.
Audit: No.
State forms additional to URS: None
Mailing address: Secretary of State, Charities Division, 1700 W. Washington, 7th Floor, Phoenix, AZ 85007-2808.
Information telephone and contact: 602-542-6187, Karie Pesserillo.
Web: www.azsos.gov/business_services/Charities

Arkansas
Governing law: Ark. Code Ann. § 4-28-401 *et seq.*
Exemptions: (1)Nonprofits raising less than $25,000 per year with no paid staff or fundraisers; (2)religious organizations; (3)parent-teacher associations; (4)accredited educational institutions; (5)nonprofit hospitals; (6)political candidates and organizations; and (6)government instrumentalities.
Fees: None for charities, $100 for fundraising counsel, and $200 for paid solicitors.
Check payable to: Office of Attorney General
Period covered: One year.
Renewal Due date: Anniversary of initial registration.
Required signatures: One. An authorized officer, director, or an incorporator.
Notarized signature required: Yes.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: No, but related state Form required. See below.
Audit: Yes, if gross revenue exceeds $500,000.
State forms additional to URS: One: "Irrevocable Consent for Service: Charitable Organization."
Mailing address: Ofc. of Atty. General, Charities Division., 323 Center St #200, Little Rock, AR 72201-2610
Info. telephone & contact: 501-682-1109, Shaunta Belmont-Brown, Charitable Registration Specialist.
Web: http://ag.arkansas.gov/consumers_protection_charitable_registration.html

California
Governing law: Cal. Govt Code §§ 12580-12596; Cal. Code of Regulations, Title 11 §§ 300-310, 999.1-999.4; Bus. & Prof. Code Sec. 17510-17510.85; 22930; Cal. Corp Code Sec. 5250.
Exemptions: (1)Government agencies; (2)religious corporations; (3)political committees; (4)religious organizations and hospitals; (5)corporate trustees subject to the jurisdiction of other California state and federal agencies; (6)any charity organized in another state that is not "doing business" or holding property in California.
Fees: Sliding scale dependent on amount of assets or revenue. $0 if less than $25,000; $25 if $25,000-$100,000; $50 if $100,001-$250,000; $75 if $250,001-1 million; $150 if $1 million-10 million; $225 if $10 million-50 million; $300 if more than $50 million.

Check payable to: "Office of the Attorney General."
Period covered: One year.
Renewal Due date: Within four and a half months of Fiscal Year end. Extensions granted by the IRS for filing a copy of From 990, Form 990PF, or Form 990EZ will be honored; however, no extensions will be granted for filing the RRF-1.
Required signatures: One. Any authorized officer or director.
Notarized signature required: No.
Fundraiser contracts: No.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: No.
Audit: Yes, 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).
State forms additional to URS: One. RRF-1.
Mailing address: Registry of Char. Trusts, Ofc. of Atty. General, P.O. Box 903447, Sacramento, CA 94203-4470
Info. telephone: 916-445-2021
Web: http://caag.state.ca.us/charities/index.htm

Connecticut
Governing law: C.G.S. §21A-175, et seq.
Exemptions: Organizations that solicit contributions within Connecticut and (1) are a religious corporation, institution or society, (2)are a parent teacher association or an accredited educational institution, (3)are a nonprofit hospital, (4)are a governmental unit or instrumentality, (5) solicit solely for the benefit of 1 through 4 above, or (6) normally receives less than $50,000 in contributions annually, and does not compensate any person primarily to conduct solicitations. Exemption must be claimed before any solicitation occurs in Connecticut, using Connecticut Form CPC-54, available at www.ct.gov/dcp/cwp/view.asp?a=1629&Q=285170&PM=1
Fees: $50. An additional late fee of $25 per month or part thereof applies if received after the due date or extended due date.
Check payable to: "Dept. of Consumer Protection."
Period covered: One year –registration expires the last day of the fifth month after the end of the organization's fiscal year.
Renewal Due date: Within five months of Fiscal Year end. Extensions of 6 months may be granted upon written request if received before the expiration date by email to ctcharityhelp@po.state.ct.us. Mailed and faxed extensions will **not** be granted.
Required signatures: Two, any authorized officers.
Notarized signature required: No.
Fundraiser contracts: No.
Certificate/Articles of Incorporation: No.
Bylaws: No.
IRS Form 990: Yes.
IRS Determination Letter: No.
Resident/Registered Agent required: No.
Audit: Yes, if gross revenue exceeds $200,000 (excluding government grants and fees, and trust revenues).
State forms additional to URS: None.
Mailing address: Public Charities Unit, c/o Ofc. of Atty. General, 55 Elm St., P.O. Box 120, Hartford, CT 06141-0120
Info. telephone: 860-808-5030
Web: Info: www.cslib.org/attygenl/mainlinks/tabindex8.htm

District of Columbia
Governing law: D.C. Code §44-1701 (2001 ed.)
Exemptions: (1)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; (2)for educational purposes; (3)for a church or a religious corporation or an organization under the control of a church or religious corporation; (4)by American Red Cross; (5)exclusively among the membership of the soliciting agency. Organizations seeking exemption must file "Form 164."
Fees: $70* (now rolled into a consolidated fee - See Below)
Check payable to: "DC Treasurer."
Period covered: One year.
Renewal Due date: September 1.
Required signatures: Two. President or Vice President, and Secretary or Assistant Secretary.
Notarized signature required: Yes.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: Yes. May use Item #17 on URS.
Audit: No.
State forms additional to URS: Yes, see Below.
Mailing address: Dept. of Consumer & Reg. Affairs, 941 N. Capital St. NE, Suite 1000, Washington, DC 20002-4259
Info. telephone: 202-442-4513
Web: dcra.dc.gov/dcra/cwp/view,A,1411,Q,642526.asp
*In addition to the URS, DC requires charities to obtain a basic business license. Further information on licensing is included in the Supplementary Forms section of this packet. The two-year license costs $208, plus a $70 application fee and $25 endorsement fee. DC accepts the URS, but it does so as a required replacement for DC's previous reporting form (not as an optional substitute for it). Moreover, DC has elected to treat out-of-state nonprofits just as it does DC-located organizations. This effectively imposes a host of local licensure requirements having no logical (nor, perhaps, legal) application to organizations outside DC whose sole contact with DC is sending mail or emails or making calls to DC residents.

Georgia
Governing law: O.C.G.A. §43-17-1, et seq.
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.
Fees: $35 initial. $20 renewal.
Check payable to: "Secretary of State."
Period covered: Two years.
Renewal Due date: Anniversary of initial registration.
Required signatures: One. Any authorized executive officer.
IMPORTANT NOTE: By signing the URS, the signer irrevocably appoints the Secretary of State as the organization's agent for service of process for any action arising from the Solicitation Act [this condition replaces a separate Georgia form for that purpose].
Notarized signature required: Yes.
Fundraiser contracts: No.
Certificate/Articles of Incorporation: No.
Bylaws: No.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: No.
Audit: Yes, if gross revenue over $1 million; CPA review for organizations between $500,000 and $1 million; and below $500K, the organization's own financial statement consisting of a balance sheet and income/expense statement.
State forms additional to URS: One: "Georgia Supp. to URS".
Mailing address: Securities and Business Regulation, 2 Martin Luther King, Jr. Dr. #802 W. Tower, Atlanta, GA 30303-9000
Info. telephone & contact: 404-656-3920; Charities Unit
Web: www.sos.state.ga.us/securities/default.htm

Hawaii
Governing law: Hawaii Revised Statutes §467B
Exemptions: (1) Any duly organized religious corporation, institution, or society; (2) any 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 United States either

directly or by acceptance of accreditation by an accrediting body; (3) any nonprofit hospital licensed by the state or any similar provision of the laws of any other state; (4) any governmental unit or instrumentality of any state or the United States; (5) any person who solicits solely for the benefit of organizations described in exemptions 1-4; (5) any charitable organization that normally receives less than $25,000 in contributions annually, if the organization does not compensate any person primarily to conduct solicitation.
Fees: None (but fees do attach to annual reporting).
Check payable to: "State of Hawaii"
Period covered: Indefinite.
Renewal Due date: No renewal of registration, as such, but financial reports, consisting of the organization's Form 990 or Form 990EZ, are due annually (see "Information on Financial Reporting" in this Appendix).
Required signatures: Two. Any authorized officer.
Notarized signature required: No.
Fundraiser contracts: No.
Certificate/Articles of Incorporation: No.
Bylaws: No.
IRS Form 990: Yes.
IRS Determination Letter: No.
Resident/Registered Agent required: No.
Audit: No.
State forms additional to URS: None.
IMPORTANT NOTE: Starting January 1, 2009, charities that solicit funds in Hawaii must register using the URS but must do so **online** at http://efile.form990.org/states/Hawaii.
Mailing address: State of Hawaii, Department of the Attorney General, Tax Division, 425 Queen Street, Honolulu, HI 96813-2903
Info. telephone: (808)586-1470
Web: http://hawaii.gov/ag/charities.

Illinois
Governing Law: 760 ILCS 55/1; 225 ILCS 460/1
Exemptions: This Act does not apply to the United States, any State, territory or possession of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or to any of their agencies or to any governmental subdivision; or to 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; nor to any agency or organization, incorporated or unincorporated, affiliated with and directly supervised by such a religious corporation or organization; or to an officer, director or trustee of any such religious corporation, trust or organization who holds property in his official capacity for like purposes; or to a charitable organization foundation, trust or corporation organized for the purpose of and engaged in the operation of schools or hospitals.
Fees: $15
Check payable to: "Illinois Charity Bureau Fund."
Period covered: Indefinite.
Renewal Due date: No renewal of registration but financial reports are due annually within six months of Fiscal Year end.
Required signatures: Two. President and Chief Financial Officer.
Notarized signature required: No.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: Yes. May use Item #17 on URS.
Audit: Yes, if over $300,000 in gross revenue.
State forms additional to URS: None.
Mailing address: Office of the Illinois Attorney General, Charitable Trust & Solicitations Bureau, 100 W. Randolph St., 3rd fl., Chicago, IL 60601-3175
Info. telephone: 312-814-2595
Web: www.illinoisattorneygeneral.gov/charities/index.html

Kansas
Governing law: KSA 17-1760 et seq.
Exemptions: Any religious corporation, trust or organization; Accredited educational institutions or any of their foundations; Any other educational institution confining its solicitation to the student body, alumni, faculty and trustees; Fraternal, social, alumni organizations and historical societies when solicitation is confined to their membership; Any organization which does not receive contributions in excess of $10,000 per year.
Fees: $35
Check payable to: "Secretary of State."
Period covered: One year.
Renewal Due date: Within 6 months of Fiscal Year end.
Required Signatures: Two. An Authorized Officer and Chief Fiscal Officer.
Notarized signature required: No.
Fundraiser contracts: No.
Certificate/Articles of Incorporation: Yes.
Bylaws: No.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: No.
Audit: Yes, if receive contributions more than $500,000.
State forms additional to URS: None.
Mailing address: Ron Thornburgh, Sec. of State, First Floor, Memorial Hall, 120 SW 10th Avenue, Topeka, KS 66612-1594
Info. Telephone: 785-296-4564
Web: www.kssos.org/business/business_charitable.html

Kentucky
Governing law: K.R.S. §367.650
Exemptions: Solicitations (1) by an organization of contributions from its members and their families only; (2) by Religious organizations soliciting funds for religious purposes; and (3) by a publicly-own or nonprofit privately-endowed educational institution; from alumni, faculty, members, study body of the institution, and their families. These DO NOT exclude an organization from registration with the office of Attorney General. An organization may request exemption by sending supporting documentation with a letter of request.
Fees: None.
Check payable to: N/A
Period covered: Only the Calendar year in which it is received – the URS expires 12/31 annually. Once the organization has submitted a 990 to the IRS, a copy of the 990 becomes the registration document with the same IRS due date.
Renewal Due date: "The Form 990 shall be filed with the Attorney General each year in which contributors are solicited in the Commonwealth at the same time the form is filed with the Internal Revenue Service. If a Form 990 is not filed with the Internal Revenue Service, a new notice of intent to solicit shall be filed with the Attorney General." K.R.S. 367.657
Required signatures: One. Any officer.
Notarized signature required: Yes.
Fundraiser contracts: Not required, but requested.
Certificate/Articles of Incorporation: Not required, but requested
Bylaws: Not required, but requested.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: No.
Audit: No.
State forms additional to URS: None.
Mailing address: Cynthia Lowe, Ofc. of Atty. General, Consumer Prot. Div., Nonprofit Registration, 1024 Capital Center Dr., Frankfort, KY 40601-8204
Info. telephone & contact: 502-696-5300, Charity Registration.
Web: www.ag.ky.gov/civil/consumerprotection/charity/

Louisiana
Governing law: La. R.S. 51:1901-1904; La. Admin. Code, Title 16, Part III, Chapter 5, Sec. 515.

Exemptions: Religious organizations, including exempt from federal income tax under IRC 501(c)(3), if not primarily supported by funds solicited outside its own membership or congregation; educational institutions recognized or approved by the Louisiana Dept. of Education; voluntary health organizations organized under Louisiana or federal law. **VERY IMPORTANT NOTE:** Only those organizations contracted with "professional solicitors" to raise funds in Louisiana are required to register with the Louisiana Attorney General's Office.
Fees: $25
Check payable to: "Consumer Protection Section."
Period covered: One year.
Renewal Due date: Anniversary of initial registration.
Required signatures: One. Any authorized officer, director or incorporator.
Notarized signature required: No.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: No
IRS Determination Letter: Yes.
Resident/Registered Agent required: No.
Audit: No.
State forms additional to URS: None. But **note** that any **LA-based organization** is required to submit documentation demonstrating that it has established its exemption from Louisiana corp. income tax (any 501c organization can claim exemption by submitting its IRS letter of determination to the LA Dept. of Revenue).
Mailing address: Ofc. of the Attorney General, Consumer Protection Section, 1885 N. 3rd St., Baton Rouge, LA 70802-5146.
Info. telephone & contact: 225-326-6474; Stacy Antie.
Web: ladoj.ag.state.la.us/

Maine
Governing law: 9 M.R.S.A. Chapter 385, Sec. 5001-5018
Exemptions: Organizations established for religious purposes have no registration requirement. The following organizations are eligible to apply as Exempt Charitable Organizations upon filing of an Exempt Charitable Organization application and payment of a $10 fee: (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 a 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 Department of Education, either directly or by acceptance of accreditation by an accrediting body recognized by the Department of Education, and organizations operated by the study bodies of such institutions; (5) Hospitals that are nonprofit and charitable.
Fees: $50 initial (includes $25 license and $25 application fees). $25 renewal.
Check payable to: "State of Maine Treasurer."
Period covered: One year (or until Nov. 30 following initial registration).
Renewal Due date: November 30.
Required signatures: One. Principal Officer.
Notarized signature required: Yes.
Fundraiser contracts: No.
Certificate/Articles of Incorporation: No.
Bylaws: No.
IRS Form 990: Yes.
IRS Determination Letter: Yes, for initial licensure.
Resident/Registered Agent required: No.
Audit: Yes, for "most recently audited year."
State forms additional to URS: Yes. Forms are included in the URS for both initial and renewal registrations.
IMPORTANT NOTE: No later than September 30 of each year, the charitable organization must submit Maine's "Annual Fundraising Activity Report," available on Maine's website.
Mailing address: Ofc. of Licensing & Registration, Charitable Solicitation Program, 35 State House Station, Augusta, ME 04333-0035
Info. telephone & contact: 207-624-8624, Marlene McFadden
Email: marlene.m.mcfadden@state.me.us
*Web:*www.maine.gov/pfr/professionallicensing/professions/charitable/organization.htm

Maryland
Governing law: Ann. Code, Bus. Reg. Art., Sec. 6-101 et seq.
Exemptions: An organization is exempt if it does not employ a professional solicitor and is: a religious organization exempt from federal tax; an organization soliciting only from its members; an organization that does not receive more than $25,000 per year in contributions from the public. Please note: Organizations exempt because they receive less than $25,000 in charitable contributions must file annually "Exempt Organization Fundraising Notice" (Form SS-208), which is available from MD.
Fees: $0 if $0-$24,999.99; $50 if $25,000-$50,000; $75 if $50,001-$75,000; $100 if $75,001-100,000; $200 if $100,001 or more.
Check payable to: "Secretary of State."
Period covered: One year.
Renewal Due date: Within six months of Fiscal Year end.
Required signatures: One. The president, chairman or principal officer.
IMPORTANT NOTE: 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.
Notarized signature required: No.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: No.
Audit: Yes, if gross income from charitable contributions equals or exceeds $500,000 (CPA review if between $200,000 and 500,000).
State forms additional to URS: None.
Mailing address: Office of the Secretary of State, Charitable Organizations Division, State House, Annapolis, MD 21401-1547.
Info. telephone: 410-974-5534.
Web: www.marylandsos.gov/Charity/RegisterCharity.htm

Massachusetts
Governing law: Mass. Gen. Law, Chapters 12 & 68.
Exemptions: Religious corporation, trust, foundation, association, or organization established for religious purposes and agencies and affiliates.
Fees: Initial: $50.
Check payable to: "Commonwealth of Massachusetts."
Period covered: Indefinite.
Renewal Due date: No renewal of registration but financial reports are due annually within four and half months of Fiscal Year end.
Required signatures: Two. The President or other authorized officer and the treasurer or Chief Financial Officer.
Notarized signature required: No.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: No, only with annual reports.

IRS Determination Letter: Yes.
Resident/Registered Agent required: No.
Audit: Yes, if gross support and revenue is $500,000 or more (CPA review if between $200,000 and 500,000).
State forms additional to URS: None.
Mailing address: Mass. Office of the Attorney General, Non-Profit Organizations/Public Charities Division, One Ashburton Pl., Rm 1413, Boston, MA 02108-1698
Info. telephone: 617-727-2200.
Web: www.mass.gov/ago/charities

Michigan
Governing law: MCLA §400.271
Exemptions: Duly constituted religious organizations; groups receiving $8,000 or less annually, if no one is paid to fundraise and financial statements are available to the public; groups soliciting quarterly or less often from members and their immediate families; educational institutions certified by the Michigan board of education; veterans groups organized under federal law; licensed nonprofit hospitals and their foundations and auxiliaries. Organizations seeking exemption must file "Request for Exemption form."
IMPORTANT NOTE: If a parent corp. wishes to include MI chapters in its license it must include with URS: MI articles of incorporation or certificate of authority; listing of names and addresses of MI chapters; a copy of the IRS group return; a financial report for each chapter; and a copy of the IRS group return, if applicable.
Fees: None.
Check payable to: N/A
Period covered: One year.
Renewal Due date: 30 days prior to license expiration.
Required signatures: One. Trustee or Officer.
Notarized signature required: No.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: Yes. May use item #17 on URS.
Audit: Yes, if public support is over $500,000 or more. If between $250,000 and $500,000, CPA review required. Audited financial statements must be prepared in accordance with GAAP.
State forms additional to URS: None
Mailing address: Atty. General, Charitable Trust Section, PO Box 30214, Lansing, MI 48909-7714. If overnight mail, send to: Atty. General, Charitable Trust Sec., Williams Bldg., 525 W. Ottawa, 1st Fl., Lansing, MI 48933-1067.
Info. telephone & contact: 517-373-1152, Patricia Conley, Administrator
Web: www.michigan.gov/ag and click on "Charities."

Minnesota
Governing law: Minnesota Statutes ch. 309
Exemptions: Religious organizations and churches which are not required to file the IRS Form 990; 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; accredited colleges and secondary schools; fraternal, patriotic, social, educational, alumni, professional, trade, or learned societies that limit solicitations to members. Exempt organizations are asked to file "Verification of Exemption" Form.
Fees: $25.
Check payable to: "State of Minnesota."
Period Covered: Until annual financial reporting is due (see renewal date below)
Renewal Due date: Seven months and fifteen days following close of fiscal year. Four month extension available upon written request. NOTE: MN consolidates registration renewal and annual financial reporting. Organizations that submit the "Charitable Organization Annual Report" (the state's annual financial report form) are regarded as having also renewed their registrations. The state will accept the URS in lieu of its own annual financial reporting form (and as a simultaneous renewal of registration) if the filer completes the Minnesota Supplement to the URS, fulfills the audit requirement attached to annual financial reporting (See the Minn. entry in the "Information on Annual Financial Reporting" section of this Appendix) and submits all required items as indicated in the Minnesota Supplement.
Required signatures: Two. Any authorized officer or director or incorporator. **IMPORTANT NOTE**: 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.
Notarized signature required: No.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: Yes, for initial registration.
Bylaws: No.
IRS Form 990: Yes.
IRS Determination Letter: Yes, for initial registration.
Resident/Registered Agent required: No.
Audit: Yes, if revenue exceeds $750,000.
State forms additional to URS: Minnesota Supplement to the URS.
Mailing address: Charities Division, 445 Minnesota Street, Suite 1200, Bremer Tower, St. Paul, MN 55101-2130
Info. telephone & contact: 651-757-1311; Cyndi Nelson
Web: www.ag.state.mn.us/Charities/CharitableForms.asp

Mississippi
Governing Law: Miss. Code Ann. Sec. 79-11-501, et.seq.
Exemptions: Accredited educational institutions; Educational institutions which solicits solely from its students, alumni, faculty, trustees and families; Fraternal, patriotic, social, educational alumni organizations and historical societies when solicitation of contributions is made solely by their membership; Any charitable organization which does not intend to solicit and receive and does not actually receive contributions in excess of $4,000, provided all of its fundraising functions are carried on by persons who are unpaid for such services. Organizations seeking exemption must file "Form CE."
Fees: $50
Check payable to: "Mississippi Secretary of State."
Period covered: One year.
Renewal Due date: Anniversary of initial registration.
Required signatures: Two. President or authorized officer and Chief Financial Officer.
Notarized signature required: Yes.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: Yes. May use item #17 on URS.
Audit: Yes, if contributions are more than $500,000 or engaged the services of a professional fund-raiser. If contributions are $250,000 to $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.
State forms additional to URS: One. "Supplement to URS" (includes Annual Financial Reporting form).
Mailing address: Miss. Sec. of State, Charities Registration, P.O. Box 136, Jackson, MS 39205-0136
Info. telephone & contact: 601-359-1371 or (toll free) 888-236-6167, Kathy French
Web: www.sos.state.ms.us/regenf/charities/charities.asp

Missouri
Governing law: Sec. 407.450, et seq., RSMo supp. 1988.
Exemptions: Religious, educational and fraternal organizations; Hospitals, provided fundraising not done by professional fundraiser; all 501(c) 3, 501(c) 7 and 501(c)(8) organizations. A copy of the organization's IRS tax exemption determination letter may be filed with the state to obtain exemption.
Fees: $15. ($50 reinstatement fee).

Check payable: Check or money order to "Merchandising Practices Revolving Fund."
Period covered: One year.
Renewal Due date: Within two and a half months of Fiscal Year end.
Required signatures: One. Any authorized officer.
Notarized signature required: Yes.
Fundraiser contracts: Yes.
Articles of Incorporation: Yes.
Bylaws: No.
IRS Form 990: Yes.
IRS Determination Letter: Yes, if 501(c)(3), (c)(7) or (c)(8).
Resident/Registered Agent required: No.
Audit: No.
State forms additional to URS: One (not a "form," but required attachments. See note following). **IMPORTANT NOTE**: organizations must attach copies of all solicitation materials (including telephone scripts) currently in use.
Mailing Address: Missouri Attorney General's Office, Attn: Rhonda Johnson, P.O. Box 899, Jefferson City, MO 65102-0899
Info. telephone & contact: 573-751-1197, Rhonda Johnson
Web: http://ago.mo.gov/forms/forms.htm

New Hampshire
Governing law: RSA 7:19 through 7:32-I
Exemptions: Religious organizations and their integrated auxiliaries; conventions or associations of churches.
Fees: $25 initial. $75 renewal.
Check payable to: "State of New Hampshire."
Period Covered: One year.
Renewal Due Date: Within four and a half months of Fiscal Year end
Required signatures: Two. President and treasurer.
Notarized signature required: Yes.
Fundraiser Contracts: No.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: No.
Audit: Yes, if revenue equals $1 million or more.
State forms additional to URS: One (not a "form", but a required attachment. See note following). **IMPORTANT NOTE**: A registering organization must attach to the URS a copy of its conflict-of-interest policy currently in effect.
Mailing address: Department of Justice, Charitable Trust Division, 33 Capitol St, Concord, NH 03301-6397.
Info. telephone & contact: 603-271-3591, Terry Knowles, Assistant Director
Web: doj.nh.gov/charitable/index.html

New Jersey
Governing law: NJSA 45:17A, et seq.
Exemptions: 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; any education institution or library supervised by the Dept. of Education. 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. Charities at this level of gross contribution who choose to maintain a registration are required to pay a $30 registration fee.
Fees: Between $10,001 and $25,000 = $30; $25,001 - $100,000 = $60; $100,001-$500,000 = $150; more than $500,000 = $250.
Check payable to: "NJ Division of Consumer Affairs."
Period covered: One year.
Renewal Due date: Within six months of Fiscal Year end.
Required signatures: Two. Any authorized officers, one being the chief fiscal officer.
Notarized signature required: No.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: No.
Audit: Yes, if over $250,000 in Gross Revenue.
State forms additional to URS: None.
Mailing address: N.J. Division of Consumer Affairs, Charities Registration Section, P.O. Box 45021, Newark, NJ 07101-8002.
Info. telephone: 973-504-6215
Web: www.state.nj.us/lps/ca/ocp/charities.htm

New Mexico
IMPORTANT NOTE: New Mexico has launched its electronic registration system at https://secure.nmag.gov/coros. All Charitable organizations as described by the statute **MUST** register electronically unless granted an exemption from electronic registration. New Mexico **ONLY** accepts the URS if an organization has been granted an exemption to electronic registration. To receive an exemption to electronic registration, an organization must submit an request for exemption from electronic filing and an affidavit affirming under oath that it is unable to register electronically.
Governing law: NMSA 22 §57-22-1, et seq.
Exemptions: Religious organizations as defined by the Act; educational institutions as defined by the Act; and persons soliciting for an individual or group that has suffered a medical or other catastrophe when certain conditions are met.
Fees: None. Late fees for failure to register or file may be assessed.
Check payable to: N/A
Period covered: Indefinite
Renewal Due date: Once electronically registered, no renewal of registration required but financial reports are due annually within 6 months of Fiscal Year end. **All organization currently registered via mail must re-register electronically by March 1st, 2011.** This may be done at any time during the year at time of annual report.
Required signatures: Electronic signature of agent.
Notarized signature required: Yes, if registering via mail copy pursuant to exemption from filing.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: Yes.
Audit: Yes, if total revenue is in excess of $500,000.
State forms additional to URS: None.
Mailing address: Registrar of Charitable Organizations, Ofc. of Atty. General, 111 Lomas Blvd NW, #300, Albuquerque, NM 87102-2368.
Info. telephone & contact: 505-827-6000, Elizabeth K. Korsmo
Web: www.nmag.gov/office/Divisions/Civ/charity

New York
Governing law: Art. 7-A, Executive Law. Please Note: Registrants may also be subject to registration pursuant to the Estates, Powers & Trusts law. See www.oag.state.ny.us or call (212) 416-8400 for instructions.
Exemptions: Religious agencies and organizations and charities operated, supervised, or controlled in connection with a charity organized under the Religious Corporations Law; Educational institutions confining solicitations to student body, alumni, faculty and trustees and their families; Fraternal, patriotic, social and alumni organizations and historical societies chartered by Board of Regents when soliciting memberships; Organization receiving $25,000 or less and not paying professional fundraisers, fundraising counsel, or commercial coventurers; Local post, camp, chapter or county unit of a veteran's organization; 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. Organizations seeking exemption must file "Schedule E."
Fees: $10 if revenue is below $250,000. $25 if revenue is $250,000+ (Other fees required by those registered under EPTL).

Check payable to: "NYS Department of Law."
Period covered: Indefinite.
Renewal Due date: No renewal of registration but financial reports are due annually within four and a half months of Fiscal Year end.
Required signatures: Two, President and director or chief fiscal officer.
Notarized signature required: No.
Fundraiser contracts: No (these are filed by the fundraiser).
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes.
IRS Determination Letter: Yes. (Must also submit copy of IRS Form 1023 or 1024).
Resident/Registered Agent required: No (Secretary of State may be designated).
Audit: Yes, if over $250,000 in revenues (CPA review if between 100,000-$250,000).
State forms additional to URS: None.
Mailing address: Dept. of Law, Charities Bureau, 120 Broadway 3rd fl., New York, NY 10271
Info. telephone & contact: 212-416-8401, Karin K. Goldman, Asst. Attorney General
Web: www.charitiesnys.gov

North Carolina
Governing law: Chapter 131 F.
Exemptions: Qualifying religious institutions, government agencies, 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, educational institutions and foundations, hospitals and hospital foundations, noncommercial broadcast stations, qualified community trusts; volunteer fire departments, rescue squads, emergency medical services; YMCAs or YWCAs; nonprofit continuing care facilities, and certain tax exempt nonprofit fire or emergency medical service organizations involved in the sale of goods or services that do not ask for donations.
Fees: $0 if contributions received for last fiscal year total less than $5,000. $50 if between $5,000 and $100,000. $100 if between $100,001 and $200,000. $200 if $200,001 or more.
Check payable to: "North Carolina Department of Sec. of State."
Period covered: One Year.
Renewal *Due date:* Within four months and fifteen days after Fiscal Year end.
Required signatures: One. Treasurer or Chief Fiscal Officer.
Notarized signature required: Yes.
Fundraiser contracts: No, but see below for certain Fundraising disclosures required.
Certificate/Articles of Incorporation: No.
Bylaws: No.
IRS Form 990: Yes (No, if filing NC Annual Financial Report Form).
IRS Determination Letter: Yes, for initial filing only.
Resident/Registered Agent required: No.
Audit: No.
State forms additional to the URS: One, "Fundraising Disclosure Form." This form is required if charity has a contractual relationship with any fundraising consultant, solicitor, or coventurer.
Mailing address: NC Dept. of Secretary of State, Charitable Solicitation Licensing, P.O. Box 29622, Raleigh, NC 27626-0622.
Info. telephone & contact: 919-807-2214. Angelia Boone-Hicks, Licensing and Filing Supervisor.
E-mail: csl@sos.nc.com
Web: www.secretary.state.nc.us/csl

North Dakota
Governing law: No.Dak. Century Code, Chapter 50-22.
Exemptions: An 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; a 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 and with no deduction; religious organizations; institutions of higher learning; a private or public elementary or secondary school; 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.
Fees: $25 initial. $10 renewal.
Check payable to: "Secretary of State."
Period covered: One Year.
Renewal Due date: September 1.
Required signatures: One. An authorized officer of the charitable organization.
Notarized signature required: Yes.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: Yes.
Bylaws: No.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: Yes (see below for required form).
Audit: No.
State forms additional to URS: Two. "Certificate of Authority " (SFN 13100), with an additional $50 fee and "Registered Agent" (SFN 7974), with an additional $10 fee.
Mailing address: Sec. of State, State of North Dakota, 600 E. Boulevard. Ave., Dept. 108 Bismarck, ND 58505-0500
Info. telephone & contact: 701-328-3665 or 800-352-0867 ext.83665
*Web:*www.nd.gov/sos/nonprofit/charitableorg/index.html

Ohio
Governing law: OHIO REV CODE Chapt. 1716
Exemptions: (A) Any religious agencies and organizations, and charities, agencies, and organizations operated, supervised, or controlled by a religious organization; (B) Any charitable organization that meets all of the following requirements: (1) It has been in continuous existence in this state for a period of at least two years; (2) 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 subsection 501(a) and described in subsection 501(c)(3) of the IRS; (3) It has registered with the attorney general as a charitable trust pursuant to section 109.26 of the Revised Code; (4) 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. (C) Any educational institution, when solicitation of contributions is confined to alumni, faculty, trustees, or the student membership and their families; (D) 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; (E) Any public primary or secondary school, when solicitation of contributions is confined to alumni, faculty, or the general population of the local school district; (F) Any booster club that is organized and operated in conjunction with and for the benefit of students of public primary or secondary schools; (G) 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.
Fees: $0-$4999.99: $0; $5000-$24,999.99: $50; $25,000-$49,999.99: $100; $50,000+: $200
Check payable to: "Treasurer of the State of Ohio."
Period covered: One year.
Renewal Due date: Within 4½ months of Fiscal Year end.
Required signatures: One. Treasurer or Chief Fiscal Officer.
Notarized signature Required: Yes.
Fundraiser contracts: No.

Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: No.
Audit: No.
State forms additional to URS: None.
Mailing Address: Atty. General's Ofc., Charitable Law Sect., 150 E. Gay St., 23rd fl., Columbus, OH 43215-3130.
Info. telephone & contact: 614-466-3180; Public Information Unit.
Web: www.ag.state.oh.us/business/charitable.asp

Oregon
Governing law: Ore. Rev. Stat. 128.610 - 129.
Exemptions: A religious corporation; Educational institutions that do not hold property in the state or whose solicitations of individuals residing in the state are confined to alumni.
Fees: None (but fees do attach to annual reporting).
Check payable to: Oregon Department of Justice
Period covered: Indefinite.
Renewal Due date: No renewal of registration but financial reports are due annually within four and a half months of Fiscal Year end.
Required signatures: One. An authorized trustee, officer or director.
Notarized signature required: No.
Fundraiser contracts: No.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: No.
Audit: No.
State forms additional to URS: None.
Mailing address: Oregon Dept. of Justice, Charitable Activities, 1515 S.W. 5th Ave. #410, Portland, OR 97201-5446
Info. telephone: 971-673-1880
Web: www.doj.state.or.us/charigroup/howto.shtml

Pennsylvania
Governing law: 10 P.S. §162.1 et seq.
Exemptions: 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; Accredited educational institutions; hospitals subject to regulation by the Dept. of Health or Dept. of Public Welfare and any foundation which is an integral part; Nonprofit libraries filing an annual fiscal report with the state library system; Senior citizen centers and nursing homes that are nonprofit, charitable and tax exempt, and have all fundraising activities carried out by volunteers; Organizations raising $25,000 or less annually that do not compensate anyone; Local post, camp, or chapter of any veterans organization chartered under federal law and any service foundations recognized in their by-laws.
Fees: $15 if $25,000 or less; $100 if $25,001-$100,000; $150 if $100,001-$500,000; $250 if $500,001 and over.
Check payable to: "Commonwealth of Pennsylvania."
Period covered: One year.
Renewal Due date: 135 days after end of Fiscal Year.
Required signatures: Two authorized officers.
Notarized signature required: No.
Fundraiser contracts: No.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: No.
Audit: Yes, if gross contributions exceed $300,000 (CPA review $100,000 to $300,000).
State forms additional to URS: None.
Mailing address: Dept. of State, Bureau of Charitable Orgs., 207 North Office Building, Harrisburg, PA 17120-0103.
Info. telephone & contact: 717-783-1720, Tracy McCurdy, Dir.
Web: www.dos.state.pa.us/char/site/default.asp

Rhode Island
Governing law: R.I.G.I. Title 5, Chapter 53.1
Exemptions: Churches and religious organizations operated, supervised or controlled by a religious organization; institutions indirectly affiliated with any religious organization that maintain and operate homes for the aged, orphans or unwed mothers; Accredited educational institutions; Organizations raising $25,000 or less in a calendar year, whose fundraising activities are carried on by volunteers; Nonprofit hospitals; Organizations soliciting exclusively from their membership; Public libraries; Veterans organizations and their auxiliaries; Public art museums.
Fees: $90.
Check payable to: "General Treasurer of Rhode Island."
Period covered: One year.
Renewal Due date: Anniversary of initial registration.
Required signatures: Two authorized officials, one of who must be a director or trustee.
Notarized signature required: Yes.
Fundraiser Contracts: Yes.
Certificate/Articles of Incorporation: Yes.
Bylaws: No.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: No.
Audit: Yes, if annual gross budget exceeds $500,000.
State forms additional to URS: Either (1) 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; or 2) financial statements comprising a statement of activities and statement of financial position. **IMPORTANT NOTE**: 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.
Mailing address: Dept of Business Regulations, Securities Division, The John O. Pastori Center, 1511 Pontiac Avenue, 69-1, Cranston, RI 02920-4407
VERY IMPORTANT NOTE: Rhode Island requires that *all registration applications and all associated documents* be submitted on CD-ROM. Paper filings are no longer accepted. Please attach a transmittal letter including an email address where you can be reached, and the appropriate filing fee.
Info. telephone & contact: 401-462-9583; Alicia Mildner
Web: www.dbr.state.ri.us/divisions/securities/charitable.php

South Carolina
Governing law: §33-56-10 South Carolina Code of Laws
Exemptions: Religious organizations or groups affiliated with and forming an integral part do not have to file at all with our division. The following are not required to file registration statements (but must file an application for exemption) with the Secretary of State if their fundraising activities are not conducted by professional solicitors, professional fundraising counsel, or commercial co-venturers: (1) An educational 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; (2) 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; (3) a charitable organization which (a) does not intend to solicit or receive contributions from the public in excess of twenty thousand dollars in a calendar year and (b) has received a letter of tax exemption from the Internal Revenue Service, if all functions, including fundraising activities, of the organization exempted pursuant to this item are

conducted by persons who are compensated no more than five hundred dollars 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. (4) an organization which solicits exclusively from its membership, including an utility cooperative; (5) a veterans' organization which has a congressional charter; and (6) 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. (7) An organization which raises less than $7,500 in contributions annually regardless of whether it hires a professional solicitor, counsel or commercial co-venture.
Fees: $50 for registration, application for exemption is free.
Check payable to: "Secretary of State"
Period covered: One year.
Renewal Due date: 4 ½ months after the close of the fiscal year.
Required signatures: Two. Chief Executive Officer and Treasurer.
Notarized signature required: No.
Fundraiser contracts: No, contracts are not required of the charity but of the professional fundraiser.
Certificate/Articles of Incorporation: No.
Bylaws: No.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: Yes.
Audit: No.
State forms additional to URS: None.
Mailing address: Public Charities Section, Office of the Secretary of State, PO Box 11350, Columbia, SC 29211-1350
Info. telephone: 803-734-1790
Web: www.scsos.com/Public_Charities

Tennessee
Governing law: TCA 48-101-501 et seq.
Exemptions: Religious groups and their integrated auxiliaries which are not subject to federal income tax and are not required to file an IRS From 990 and which are not primarily supported by funds solicited outside their own membership or congregation; Organizations which do not intend to solicit and receive and do not actually receive gross contributions from the public in excess of $30,000; Accredited educational institutions, including organizations of parents, students and others operated in support of the institutions; Volunteer fire departments, rescue squads or local civil defense organizations.
Fees: $50 initial. Renewal: 0-48,999.99: $100; $49,000-$99,999.99: $150; $100,000-$249,999.99: $200; $250,000-$499,999.99: $250; $500,000+: $300
Check payable: "Secretary of State"
Period covered: One year.
Renewal Due date: Within 6 months of Fiscal Year end.
Required signatures: Two authorized officers of the organization, one of whom must be the Chief Fiscal Officer.
Notarized signature required: Yes.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes.
IRS Determination Letter: Yes (and if the determination is still pending, a copy of the application OR the IRS letter acknowledging the application's receipt).
Resident/Registered Agent required: No.
Audit: Yes if gross revenue over $500,000.
State forms additional to URS: Two: "Summary of Financial Activities" and "Supplemental Registration Form"
Mailing address: Div. of Charitable Solicitations, 312 Eighth Ave. North, 8th fl., William Snodgrass Tower, Nashville, TN 37243
Info. telephone: 615-741-2555
Web: www.state.tn.us/sos/charity.htm

Utah
Governing law: UCA 13-22-1 et. seq.
Exemptions: (a) 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; (b) a bona fide religious, ecclesiastical, or denominational organization if: (i) the solicitation is made for a church, missionary, religious, or humanitarian purpose; and (ii) the organization is either: (A) 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; (B) a bona fide religious group: (I) that does not maintain specific places of worship; (II) that is not subject to federal income tax; and (III) not required to file an IRS Form 990 under any circumstance; or (C) a separate group or corporation that is an integral part of an institution that is an income tax exempt organization under 26 U.S.C. Sec. 501(c)(3) and is not primarily supported by funds solicited outside its own membership or congregation; (c) 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; (d) 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; (e) a political party authorized to transact its affairs 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; (f) 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; (g) 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; (h) a public or higher education foundation established under Title 53A or 53B; (i) 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; (j) a volunteer fire department, rescue squad, or local civil defense organization whose financial oversight is under the control of a local governmental entity; and (k) any governmental unit of any state or the United States.
Fees: $100.
Check payable to: "State of Utah - Div. of Consumer Protection."
Period covered: One Year.
Renewal Due date: One year from Jan. 1, April 1 or Oct. 1.
Required signatures: Two. Charity officers.
Notarized signature required: Yes.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: Yes, but not required to reside in the State of Utah.
Audit: No.
State forms additional to URS: One: "Utah Supplement to URS".
Mailing address: Dept. of Commerce, Div. of Consumer Protection, 160 East 300 South, Box 146704, Salt Lake City, UT 84114-6704.
Info. telephone and contact: 801-530-6601. Francine Giani.
Web: consumerprotection.utah.gov/registrations/charities.html

Virginia
Governing law: §57-48 to 57-69, Code of Virginia
Exclusions: Any church or convention or association of churches; American Red Cross and any of its local chapters; Political parties or action committees that register with an election commission or board.
Exemption from annual registration upon request: 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; Organizations that do not, in a calendar year or the three preceding years, receive contributions from the public in excess of $5,000, all of whose functions are carried out by volunteers; Organizations that solicit only within their membership; 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 Virginia chapter, branch or affiliate; 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; 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; trade associations, and labor organizations; nonprofit debt counseling agencies licensed by the Virginia State Corporation Commission; 501(c)(3) organizations that solicit solely through grant proposals. Organizations seeking exemption must file "Form 100" as applicable. $10 exemption application fee.
Fees: $100 initial surcharge, plus sliding scale: less than $25,000 in gross contributions = $30; $25K-50K = $50; $50K-100K = $100; $100K-500K = $200; $500K-$1 million = $250; $1 million+ = $325.
Check payable to: "Treasurer of Virginia." (Please take note that the following information must be included on the face of the check. (1) The Employer Identification Number (EIN) and (2) code 910-02184 if the check is for the initial registration fee or code 910-02619 if the check is for the annual registration fee).
Period covered: One year.
Renewal Due date: Within 4½ months of Fiscal Year end.
Required signatures: Two. Chief fiscal officer and President or another authorized official.
IMPORTANT NOTE: By signing the URS, the signers certify, on behalf of the organization, that "No funds have been or will knowingly be used, directly or indirectly, to benefit or provide support, in cash or in kind, to terrorists, terrorist organizations, terrorist activities, or the family members of any terrorists."
Notarized signature required: No.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes or may submit audited financial statement.
IRS Determination Letter: Yes.
Resident/Registered Agent required: Optional. May use Item #17 on URS.
Audit: Yes if revenue $25,000 or more. This requirement may be satisfied by filing IRS Form 990.
State forms additional to URS: None.
Mailing address: Ofc. of Consumer Affairs, Dept. of Agriculture & Consumer Services, PO Box 1163, Richmond, VA 23218-0526
Info. telephone & contact: 804-786-1343, J. Michael Wright, Manager of Regul. Programs
Web: www.vdacs.virginia.gov/allforms.shtml

Washington
Governing law: Chapt. 19.09 *et seq.* RCW
Exemptions: (1) Churches and their integrated auxiliaries are excluded from the definition of a "charitable organization"; (2) a political organization whose activities are subject to the reporting requirements of the State Public Disclosure Act or the Federal Elections Campaign Act; (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; and (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. A summary of registration exemptions is available online or from state office. Organizations seeking an exemption from registration under the Charitable Solicitations Act may choose to file an "Optional Statement for Exempt Organization" but this is not required. There is a $20 filing fee.
Fees: $20 initial. $10 renewal, and $10 for information changes. A complete fee schedule is available online or from state office.
Check payable to: "The State of Washington"
Period covered: One Year.
Renewal Due date: Eleven months after the organization's fiscal/accounting year-end (includes automatic extension).
Required signatures: One. The President, Treasurer, or comparable officer or, in cases of the absence of officers, a person responsible for the organization.
Notarized signature required: No.
Fundraiser contracts: Yes, but only for contracts with "commercial fundraisers" (solicitors). Contracts must be submitted with a "Fundraising Service Contract Registration Form" (available online or from state office) and a $10 fee.
Certificate/Articles of Incorporation: No.
Bylaws: No.
IRS Form 990: Yes, a copy of the Federal information return must accompany the URS (do not include a contributor list - Schedule B). Also, the Form 990 for a filer with more than $1 million in gross revenue (averaged over preceding three years), must be prepared or reviewed by a CPA or other qualified, independent professional (see full text of rule at Wash. Admin. Code 434-120-107).
IMPORTANT NOTE: 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. And, in any event, 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.
IRS Determination Letter: Yes (one-time submission).
Resident/Registered Agent required: No.
Audit: Yes, if the annual gross revenue is over $3 million (based upon a three-year average of annual gross revenue). If $1 million 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.
State forms additional to URS: One: "Washington URS Addendum". This form includes a solicitation report required for registration with the state.
Mailing address: Secretary of State, Charities Program P.O. Box 40234, 801 Capitol Way South, Olympia, WA 98504-0234
Info. telephone: 800-332-4483 (toll-free in WA) or 360-725-0378.
Web address: www.sos.wa.gov/charities

West Virginia
Governing law: Sec. 29-19-5 et. seq.
Exemptions: Educational institutions, the curriculums of which in whole or in part are registered or approved by the state board of education; 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; Hospitals which are nonprofit; 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; 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 501(c)(3); 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.
Fees: $15 if gross contributions received is less than $1 million. $50 of gross contributions is more than $1 million.
Check payable to: "West Virginia Secretary of State."

Period covered: One Year.
Renewal Due date: Anniversary of initial registration
Required signatures: One. An authorized officer.
Notarized signature required: Yes.
Fundraiser contracts: Yes.
Certificate/Articles of Incorporation: No.
Bylaws: No.
IRS Form 990: Yes.
IRS Determination Letter: Yes.
Resident/Registered Agent required: No.
Audit: Yes, if contributions more than $100,000.
State Forms Additional to URS: One: "State of West Virginia Unified Registration State Supplement".
Mailing address: Charitable Organizations Assistant, Secretary of State, Building 1, Suite 157-K, 1900 Kanawha Blvd East, Charleston, WV 25305-0770
Info. telephone & contact: 304-558-6000, Catherine Frerotte
Web: www.wvsos.com/charity/

Wisconsin
Governing law: Chapter 440, Subchapter III, stats; Chapter RL5, Wis. Admin. Code.
Exemptions: 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; Organizations that do not raise or receive contributions in excess of $5,000; Fraternal, benevolent, patriotic or social organizations that solicit contributions solely from their membership; Veterans organizations; Nonprofit post-secondary educational institutions; A person soliciting contributions for relief of a named individual if all contributions are given to the named individual.
Fees: $30
Check payable to: "Department of Regulation & Licensing."
Period covered: One year.
Renewal Due date: July 31st.
Required signatures: Two. The president or an authorized Officer and the Chief Fiscal Officer.
Notarized signature required: Yes.
Fundraiser contracts: No.
Certificate/Articles of Incorporation: Yes.
Bylaws: Yes.
IRS Form 990: Yes, may file Wisconsin form #308 instead of IRS Form 990.
IRS Determination Letter: Yes (and if determination is still pending, a copy of the IRS tax exemption form #1023).
Resident/Registered Agent required: No.
Audit: Yes, if charitable organizations receive contributions in excess of $400,000. If contributions are between $200,000 and 400,000, a CPA review is required.
State forms additional to URS: One: Form 1952 (if filing IRS form 990 instead of Wisconsin form #308.)
Mailing address: Department of Regulation & Licensing, Charitable Organizations, P.O. Box 8935, Madison, WI 53708-8935.
Info. telephone & contact: (608) 266-2112; Hearing and Speech impaired: TTY# (608) 267-2416
Email: info@drl.state.wi.us
Web: drl.wi.gov/prof/char/def.htm

States Requiring Registration but **NOT** Accepting the URS

Colorado Florida Oklahoma

PLEASE NOTE: The following registration information for the above states is to assist users in independently registering with states that do NOT accept the URS. The URS cannot be used for registration in any of these states.

Colorado

Governing law: Colo. Rev. Stat. § 6-16-101 *et seq.* Exemptions: Organizations exempt from filing a Form 990 because they are church for federal tax purposes; Political parties, candidates for federal or state office, and political action committees required to file financial information with federal or state elections commissions; and 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 ten persons during a fiscal year. Fees*:* $10. Check payable to*:* Checks will not be accepted except to establish a prepaid account. Otherwise Visa, MasterCard, or American Express will be accepted. Period covered: One year. Due date: Prior to raising funds in Colorado. Required signatures: One. Authorized Officer, including the CFO. Notarized signature required: No. Fundraiser contracts: Yes. Certificate/Articles of Incorporation: No. Bylaws: No. IRS Form 990: No. IRS Determination Letter: Yes. (Only the date of the letter is required.) Resident/Registered Agent required: Yes. Audit: No. Mailing address: (See note following.) Charitable Solicitations Program, Ofc. of the Secretary of State, 1700 Broadway, #200, Denver, CO 80290. **IMPORTANT NOTE: All filings must be made electronically via the Secretary's web site.** Web: http://www.sos.state.co.us/pubs/charities/charitable.htm. Info, phone & contact: 303-894-2200, ext. 6487, Terry Long.

Florida

Governing law: F.S. 496.405 et seq. Exemptions: Religious organizations; an organization which limits solicitation to its membership. Fees: $10 if gross revenue is less than $5000; $75 if between $5000 and $100,000; $125 if between $100,001 and $200,000; $200 if between $200,001 and $500,000; $300 if between with $500,001 and $1 million; $350 if between $1,000,001 and $9,999, 999; $400 if $10 million or more. Note: If $25,000 or less and no paid professional, the fee is $10. Check payable to: "Florida Department of Agriculture and Consumer Services." Period covered: One Year. Due date: Anniversary date. Required signatures: One. Treasurer or Chief Fiscal Officer. Notarized signature required: Yes. Fundraiser contracts: Yes. Certificate/Articles of Incorporation: No. Bylaws: No. IRS Form 990: Yes. IRS Determination Letter: Yes. Resident/Registered Agent required: No. Audit: No. Mailing address: Florida Department of Agriculture & Consumer Services, 407 S. Calhoun, Tallahassee, FL 32399-0800. Information telephone and contact: 850-488-2221, Mary Stimmel. Annual Reporting information: NO REPORTING APART FROM REGISTRATION. Web: http://doacs.state.fl.us/onestop/cs/solicit.html

Oklahoma

Governing law: Title 18 O.S. § 552 et seq. *Exemptions:* Religious organizations; educational institutions that have a faculty and regularly enrolled students when solicitations are limited to students and their families, alumni, faculty, and trustees; 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; organizations raising less than $10,000. *Fees:* $15 *Check payable to:* "Secretary of State." *Period covered:* One year. *Due date:* Anniversary of initial registration. *Required signatures:* One. An authorized officer. *Notarized signature required:* No. *Fundraiser contracts:* Yes. *Certificate/Articles of Incorporation:* No. *Bylaws:* No. *IRS Form 990:* Yes. *IRS Determination Letter:* No. *Resident/Registered Agent required:* No. *Audit:* No. *Mailing address:* Office of the Secretary of State, 2300 N. Lincoln, #101, Oklahoma City, OK 73105-4897 *Info. telephone & contact:* 405-521-3049; Darlene Adams. *Web:* http://www.sos.state.ok.us/forms/FORMS.HTM#Charity

Information on Annual Financial Reporting

As noted throughout the URS, most states requiring registration also require annual financial reporting. Although MANY STATES DO NOT ALLOW USE OF THE URS FOR THIS PURPOSE, basic information on annual financial reporting for the all URS cooperating states is presented below.

Alabama:
Due Date: Within 90 days of Fiscal Year end.
Fee: $25
IRS 990: No.
Financial Report: Yes, this requirement may be met by submitting a copy of IRS Form 990.
Audit: No

Arizona
Due Date: Within one year of filing.
Fees: None.
IRS 990: Yes
Financial Report: Yes, Form 990.
Audit: No

Arkansas:
Due Date: By May 15th. If Fiscal Year other than calendar year, may file within six months after Fiscal Year end, upon request.
Fee: None.
IRS 990: Yes, if required to file with the IRS.
Financial Report: Yes, if no Form 990 to file and receive more than $10,000.
Audit: Yes, for organizations with gross revenue more than $500,000.

California:
Due Date: Within 4½ months of Fiscal Year end.
Fee: $25 for organizations with assets or revenue exceeding $100,000 during Fiscal Year. Such organizations must submit Form RRF-1 due Within 4½ months after the close of the organization's fiscal or calendar accounting period.
IRS 990: Yes. (Note: Due within 4½ months of the close of the organization's fiscal or calendar accounting period. Extensions granted by the IRS will be honored)
Financial Report: Yes.
Audit: Yes, 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).

Connecticut:
Due Date: Last day of the fifth 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. Mailed and faxed requests will not be granted.
Fee: $50 if received in the Public Charities Unit on or before the due date or extended due date, $25 late fee applies per month or part thereof if received after the due date or extended due date.
IRS 990: Yes.
Financial Report: Yes.
Audit: Yes, if gross revenue exceeds $500,000 (excluding government grants and fees, and trust revenues).

District of Columbia:
Due Date: September 1
Fee: $80
IRS 990: Yes.
Financial Report: Yes.
Audit: No.

Georgia:
Due Date: Within two years of filing anniversary date.
Fee: $20
IRS 990: Yes.
Financial Report: Yes, Form 990.
Audit: Yes, if gross revenue over $1 million; CPA review for organizations between $500,000 and $1 million; and below $500K, the organization's own financial statement consisting of a balance sheet and income/expense statement.

Hawaii:
Due Date: 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).
Fee: $10 if gross income is less than $25,000; $25 if $25,000-$49,999; $50 if $50,000-$99,999; $100 if $100,000-$249,999; $150 if $250,000-$499,999; $200 if $500,000-$999,999; $300 if $1,000,000-$1,999,999; $500 if $2,000,000-$4,999,999; $750 if $5,000,000 or more.
IRS 990: Yes
Financial Report: Yes, either the Form 990 or 990EZ.
Audit: Yes, if organization's gross contributions (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.

Illinois:
Due Date: Within 6 months of Fiscal Year end.
Fee: $15 ($100 late fee if registration expires)
IRS 990: Yes.
Financial Report: Yes. (state form)
Audit: Yes, if gross revenue over $150,000 or professional fundraiser used and contributions exceed $25,000.

Kansas:
Due Date: Within 6 months of Fiscal Year end.
Fee: $20
IRS 990: Yes.
Financial Report: Yes. May be submitted instead of IRS Form 990.
Audit: Yes, if contributions in excess of $500,000.

Kentucky:
Due Date: Within 4 1/2 months of Fiscal Year end.
Fee: None.
IRS 990: Yes, unless Form 990 has not yet been filed with the IRS.
Financial Report: No.
Audit: No.

Louisiana:
Due Date: Anniversary of initial registration.
Fee: $25
IRS 990: Yes.
Financial Report: No
Audit: No.

Maine:
IMPORTANT NOTE: Maine requires a separate "Annual Fundraising Activity Report" that is due September 30th of each year.
Due Date: November 30.
Fee: $25.
IRS 990: Yes.
Financial Report: Yes.
Audit: Yes, if gross receipts are more than $30,000. (State advises filers to contact the registration office if organization does not have an audit).

Maryland:
Due Date: Within 6 months of Fiscal Year end.
Fee: No fee if gross income from charitable contributions is less than $25,000; $50 if $25,000-$50,000; $75 if $50,001-$75,000; $100 if $75,001-$100,000; $200 if $100,001 or more.
IRS 990: Yes.
Financial Report: Yes, must be reviewed by an independent CPA if revenue is between $100,000 and $200,000.
Audit: Yes, if gross income equals or exceeds $200,000.

Massachusetts:
Due Date: Within 4 1/2 months of Fiscal Year end.
Fee: $35 if revenue under $100,000; $70 if $100,001-$250,000; $125 if $250,001-$500,000; $250 if over $500,000.
IRS 990: Yes.
Financial Report: Yes (Mass. Form PC).
Audit: Yes, if revenue exceeds $500,000. If revenue over $200,000 and not more than $500,000, CPA review required.

Michigan:
Due Date: 30 days prior to license expiration.
Fee: None.
IRS 990: Yes. "Michigan Supplement to Form 990-EZ" required if gross receipts are $100,000 or more.
Financial Report: Yes.
Audit: Yes, if public support $500,000 or more. If between $250,000 and $500,000, reviewed financial statements required. Audited financial statements must be prepared in accordance with GAAP.

Minnesota:
FILERS MAY USE the URS in lieu of the state's own annual report FORM if the filer fulfills the audit requirement, below (See the Minnesota entry on Page 4 of this Appendix for further information).
Due Date: Due on or before the 15th day of the seventh month following the close of its fiscal year. Attorney General may extend the time for filing the annual report for a period not to exceed four months. File extension request in writing prior to due date.
Fee: $25 ($50 late fee)
IRS 990: Yes. Accepted in lieu of separate financial statement if it fulfills the requirements of Minnesota Statutes section 309.53 (2008).
Audit: Yes, if revenue exceeds $750,000 (Audit must be prepared in accordance with GAAP).

Mississippi:
All filers MUST USE THE URS and can, with a single filing, both renew registration and effect annual financial reporting
Due Date: Anniversary of registration
Fee: $50.
IRS 990: Yes.
Financial Report: Yes.
Audit: Yes, if the organization received contributions over $500,000 or engaged the services of a professional fundraiser. If contributions are $250,000 to $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.

Missouri:
Due Date: Within 2 ½ months of Fiscal Year end.
Fee: $15
IRS 990: Yes.
Financial Report: Yes.
Audit: No.

New Hampshire:
Due Date: Within 4 1/2 months of Fiscal Year end.
Fee: $75
IRS 990: Yes.
Financial Report: Yes.
Audit: Yes, if revenue equals $1 million or more.

New Jersey:
Due Date: Within 6 months of Fiscal Year end.
Fee: No fee if short form filer and less than $10,000; $30 if short form filer and more than $10,000. $60 if long form filer and less than $100,000; $150 if long form filer and $100,000-$500,000; $250 if long form filer and more than $500,000. ($25 late fee if submitted more than 30 days after due date)
IRS 990: Yes.
Financial Report: Yes and certified by authorized officer of organization if revenue under $100,000.
Audit: Yes, if revenue $100,000 and over.

New Mexico:
Due Date: Within 6 months of Fiscal Year end.
Fee: None.
IRS 990: Yes.
Financial Report: Yes.
Audit: Yes, if total revenue is in excess of $500,000.

New York:
Due Date: Within 4 1/2 months of Fiscal Year end.
Fee: $10 if revenue is below $250,000. $25 if fee is $250,000 or more.
IRS 990: Yes.
Must use form New York Form CHAR500.
Financial Report: Yes. Must be reviewed by CPA if revenue $100,000-$250,000.
Audit: Yes, if revenue $250,000 and over. CPA review if between $100,000 and $250,000.

North Carolina:
Due Date: Within 4 months and 15 days after Fiscal Year end.
Fee: $50 if revenue is under $100,000. $100 if revenue $100,001-$200,000. $200 if revenue $200,001 or more.
IRS 990: Yes.
Financial Report: Yes. May be submitted instead of 990.
Audit: No.

North Dakota:
Due Date: September 1.
Fee: $10.
IRS 990: Yes.
Financial Report: Yes.
Audit: No.

Ohio:
Due Date: Within 4 1/2 months of Fiscal Year end.
Fee: $50 if revenue $5,000-$24,999.99; $100 if $25,000-$49,999.99; $200 if $50,000 or more.
IRS 990: Yes or financial report.
Financial Report: Yes (on Attorney General Form).
Audit: No.

Oregon:
Due Date: Within 4 1/2 months of Fiscal Year end.
Fee: **The total fee is composed of two parts**, one based upon *revenues*

and one upon *assets*. For revenues, the fee is $10 if $0-$25,000; $25 if $25,000-$50,000; $45 if $50,000-$100,000; $75 if $100,000-$250,000; $100 if $250,000-$500,000; $135 if $500,000-$750,000; $170 if $750,000-$1 million; $200 if 1 million and over.
Important Note: filers may compute this fee based upon revenues raised in Oregon if this can be computed or reasonably estimated (filers must show basis of any estimates).
For assets, filers pay a fee of one-one hundredth of a percent on the organization's "fund balance" at the close of its reporting period (assets below $50K or above $10 million are not subject to the fee). **Important note:** assets located or held outside Oregon are NOT subject to this fee.
IRS 990: Yes.
Financial Report: Yes.
Audit: No.

Pennsylvania:
Due Date: Within 4.5 months of Fiscal Year end.
Fee: $15 if $25,000 or less; $100 if $25,001-$100,000; $150 if $100,001-$500,000; $250 if $500,001 and over.
IRS 990: Yes.
Financial Report: Yes. Must be reviewed by CPA if contributions $50,000-$125,000.
Audit: Yes, if gross contributions are $125,000 or more.

Rhode Island:
Due Date: Anniversary of initial registration.
Fee: $90
IRS 990: Yes.
Financial Report: Yes
Audit: Yes, if annual gross budget exceeds $500,000.
VERY IMPORTANT NOTE: Rhode Island requires that all charitable organization registration applications and all associated documents be submitted on CD-ROM no later than thirty days prior to the expiration date of the organization's registration. Paper filings are NOT accepted.

South Carolina:
Due Date: Within 4 1/2 months of Fiscal Year End.
Fee: None
IRS 990: Yes.
Financial Report: Yes, may be submitted instead of 990.
Audit: No.

Tennessee:
Due Date: Within 6 months of Fiscal Year end.
Fee: $0-48,999.99: $100; $49,000-$99,999.99: $150; $100,000-$249,999.99: $200; $250,000-$499,999.99: $250; $500,000+: $300
IRS 990: Yes, if revenue between $25,000 and $100,000. Organizations with more than $100,000 in revenue must submit audited financial statements.
Financial Report: Yes, audited statements required when revenue is more than $100,000.
Audit: Yes if gross revenue exceeds $300,000.

Utah:
Due Date: Within 30 days of the end of the year reported.
Fee: None
IRS 990: Yes. Accepted in lieu of separate financial statements.
Financial Report: Yes
Audit: No.
Virginia:
Due Date: Within 4 1/2 months of Fiscal Year end.
Fee: $30 if gross contributions less than $25,000; $50 if contributions are from $25,000-$50,000; $100 if $50,000-$100,000; $200 if $100,000-$500,000; $250 if $500,000-$1 million; $325 if more than $1 million. ($100 late filing fee)
IRS 990: Yes, or may submit audited financial statement. Certified treasurer's report for proceeds less than $25,000.
Financial Report: Yes.
Audit: Yes if revenue $25,000 or more. This requirement may be fulfilled by filing IRS Form 990.

Washington:
Due Date: Within four months and fifteen days after Fiscal Year end (state provides an automatic 6 ½ month extension).
Fee: $10.
IRS 990: Yes.
Financial Report: Yes. (WA also requires the following state form: "Solicitation Report")
Audit: Yes, beginning with renewals submitted after January 1, 2010, an audit is required if over $3 million in annual gross revenue (based upon a three-year average of annual gross revenue).

West Virginia:
Due date: Anniversary of registration.
Fees: $15 if gross revenue is less than $1 million; $50 if gross contributions $1 million or more.
IRS 990: Yes.
Audit: Yes if contributions exceed $50,000.

Wisconsin:
Due date: 6 months of Fiscal Year end.
Fee: $15
IRS 990: Yes, plus Wisconsin supplement, Form 1952, or may file Wisconsin form #308 instead of IRS Form 990.
Financial Report: Yes. If contributions from Wisconsin amount to more than $5,000 organizations must file either Wisconsin form #308 or IRS Form 990.
Audit: Yes, if charitable organizations receive contributions in excess of $100,000, but increases to $175,000 if $75,000 or more comes from one contributor.

Help for Filers

* **Checklist (1 pg)**

* **Changes to the URS (1 pg)**

* **URS Distribution sites (1 pg)**

Checklist for Initial Registrations©

(URS v. 4.0) *denotes a state that does not accept paper applications
†denotes fees for annual reporting

	Fee	State Forms	IRS Det. Lttr	Fund. Contrc	Bylaws	Cert/Arts Inc	Form 990	Audit	Notarized
Alabama	$25		√		√	√			√
Alaska	$40			√			√		
Arizona			√				√		√
Arkansas		√	√	√	√	√	√	√	√
California	$0-$300	√	√		√	√	√	√	
Connecticut	$50						√	√	
D.C.	$70	√	√	√	√	√	√		√
Georgia	$35	√	√				√	√	√
Hawaii*†	$10-$750						See Appendix		
Illinois	$15		√	√	√	√	√	√	
Kansas	$35		√			√	√	√	
Kentucky			√				√		√
Louisiana	$25		√	√	√	√			
Maine	$50	√	√				√	√	√
Maryland	$0-200		√	√	√	√	√	√	
Massachusetts	$50		√	√	√	√			
Michigan			√	√	√	√	√	√	
Minnesota	$25	√	√	√		√	√	√	
Mississippi	$50	√	√	√	√	√	√	√	√
Missouri	$15	See Appendix	√	√		√	√		√
New Hampshire	$25	See Appendix	√		√	√	√	√	√
New Jersey	$30-250		√	√	√	√	√	√	
New Mexico*			√	√	√	√	√	√	√
New York	$10-25		√		√	√	√	√	
North Carolina	$50-200	√	√	See Appendix			√		√
North Dakota	$25	√	√	√		√	√		√
Ohio	$0-200		√		√	√	√		√
Oregon			√		√	√	√		
Pennsylvania	$15-250		√		√	√	√	√	
Rhode Island*	$90	See Appendix	√	√		√	√	√	√
South Carolina	$50		√				√		
Tennessee	$50	√	√	√	√	√	√	√	√
Utah	$100	√	√	√	√	√	√		√
Virginia	$100+		√	√	√	√	√	√	
Washington	$20	√	√	√			√	√	
West Virginia	$15-50	√	√	√			√	√	√
Wisconsin	$30	√	√		√	√	√	√	√

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Changes to the URS

A Cumulative Listing of Changes Since v. 2.00 of the Unified Registration Statement

[Version 2.00 of the URS was released in **November 1998**. It replaced v. 1.0, which was released in March, 1997. Version 2.00 was a wholesale revision, adding 11 cooperating states, adding or amending questions on the form itself, and enhancing instructions for users of the URS kit.]

April 1999 (v. 2.10)

- *Wisconsin became a "cooperating state"* and is added to the list of states accepting the URS (bringing the total of participating states to 33 of 39 jurisdictions requiring registration). Conforming changes were made throughout the URS kit.
- The *exemption section in the Appendix* has been updated to include the title of the required state form (where a specific form is required) for use by organizations claiming an exemption.
- Address and contact information was updated for several of the URS distribution sites.

October 1999 (v.2.11)

- Changes in the state listings for Arkansas, Maryland, and Rhode Island were made in the Appendix.
- Address and contact information was updated for several of the state charity regulator sites.

September 2000 (v.2.20)

- Address and contact information was updated for several of the state charity regulator offices.
- Revisions were made throughout the Appendix. With this version, the Appendix reflects the terminology used within each state for articulating the need to submit an audit, as appropriate.
- New Mexico enacted new legislation and its state listing in the Appendix reflects new requirements.
- *West Virginia* became a *"cooperating state"* and was added to the list of states accepting the URS. Conforming changes were made throughout the URS kit, including the addition of a supplemental form required in addition to the URS for registration.

October 2001 (v.2.21)

- Address and contact information was updated for several states. Minor formatting changes were made.
- *North Carolina* became a *"cooperating state"* and was added to the list of states accepting the URS.

September 2002 (v.2.30)

- Address and contact information was updated for several of the state charity regulator offices.
- *Utah* became a *"cooperating state"* and was added to the list of states accepting the URS.

July 2003 (v.2.31)

- URS becomes available in a fill-in PDF format.
- Conforming changes were made throughout the URS kit.

September 2004 (v. 3.00)

- Editorial changes were made to Item #22 in the URS form and the instructions were amended accordingly.
- *Arizona* became a *"cooperating state"* and was added to the list of states accepting the URS.
- *Oklahoma* was removed from the list of cooperating states.

November 2005 (v. 3.01)

- *Utah* and *Washington* add supplemental forms required in addition to the URS for registration.
- Address and contact information were updated for several state offices and web sites.

July 2006 (v. 3.02)

- Fees, filing date, address and contact information, and various other items were updated for a number of states.

October 2007 (v. 3.10)

- *Alaska* became a "*cooperating state"* and was added to the list of states accepting the URS.
- Various items were updated for Virginia and several other states.

September 2008 (v. 3.20)

- *Hawaii* became a "*cooperating state"* and was added to the list of states accepting the URS.
- Various items were updated for Arkansas, California, Colorado, Florida, Georgia, Kentucky, Maine, Mississippi, Missouri, North Carolina, North Dakota, South Carolina, Rhode Island, and Washington.
- Mississippi and Maine added supplemental forms required in addition to the URS for registration.

February 2010 (v. 4.00)

- Instructions were updated to include cross references to the revised IRS form 990.
- *Hawaii* became a nominal "*cooperating state"* and was added to the list of states accepting the URS.
- Various items were updated for Arkansas, California, Colorado, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, Missouri, North Carolina, North Dakota, South Carolina, Rhode Island, and Washington.
- Maine and Mississippi added supplemental forms required in addition to the URS for registration.

Distribution Sites for Unified Registration Statement (URS)

The listed organizations have each agreed to provide free copies of the current version of the URS and its attachments. Each reserves the right to require reimbursement for its out-of-pocket expenditures for shipping or postage and duplication costs. Check with the respective organization for its requirements.

DMA Nonprofit Federation
1615 L Street NW, Suite 1100
Washington, DC 20036-3603
202-628-4380
nonprofitfederation@the-dma.org
www.nonprofitfederation.org

Association of Fundraising Professionals
Rita Keener, Manager
AFP Fundraising Resource Center
1101 King St. #700
Alexandria, VA 22314-2967
703-519-8495
Rkeener@afpnet.org

Multi-State Filer Project (MFP)
Robert Tigner, General Counsel
1612 K St., NW #510
Washington, DC 20006-2802
202-463-7980

National Council of Nonprofits
1101 Vermont Avenue NW, Suite 1002
Washington, DC 20005
202-962-0322
www.councilofnonprofits.org

Please also note that the complete URS form and packet can be viewed and downloaded from the Internet at this address:

http://www.multistatefiling.org