

Appendix of Cooperating States

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, health care foundation, historical and civil rights organizations; (3) civic leagues and civic organizations which solicit solely from their membership; (4) persons requesting any contributions for the relief of any individual, specified by name at the time of the solicitation, if all of the contributions collected do not exceed \$10,000 and, without any deductions, are turned over to the named beneficiary; (5) any charitable organization that does not intend to solicit and receive and does not actually receive contributions in excess of \$25,000 during the fiscal year, provided all of its fundraising functions are carried out by volunteers; (6) 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 Affairs Division, 11 S. Union St., Montgomery, AL 36130-2103

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) Religious organizations; (2) 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: Yes.
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.state.ak.us/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. Â§ 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 Â§Â§ 12580-12596; Cal. Code of Regulations, Title 11 Â§Â§ 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 Form 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. Â§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. Exemption must be claimed, using Connecticut Form CPC-54, available on the website.

Fees: \$50

Check payable to: "Dept. of Consumer Protection."

Period covered: One year.

Renewal Due date: Within five months of Fiscal Year end. Extensions of 180 days may be granted upon written request.

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: www.cslib.org/attygenl/mainlinks/tabindex8.htm

District of Columbia

Governing law: D.C. Code Â§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: \$80* (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: See Below.

Mailing address: Dept. of Consumer & Reg. Affairs, 941 N. Capital St. NE, Room 7211, Washington, DC 20002-4259

Info. telephone: 202-442-4513

Web: <http://brc.dc.gov/nonprofit/nonprofit.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 \$35 application fee and \$10 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. Â§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 Â§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. The chief fiscal officer and any other 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>. To accommodate the new system, the AG extended the due date to March 1, 2009. For additional information, please check the AG's website at <http://hawaii.gov/ag/charities>.

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 \$150,000 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. Â§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.â€ 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 employing "professional solicitors" to raise funds in Louisiana are required to register in the state.

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: Yes.

IRS Determination Letter: No.

Resident/Registered Agent required: No.

Audit: No.

State forms additional to URS: None.

Mailing address: Ofc. of the Attorney General, Consumer Protection Section, 1885 N. 3rd St., Baton Rouge, LA 70802-5146.

Info. telephone & contact: 225-326-6465; Sonja Anderson.

Web: lodoj.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 all fundraising 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: Cover page of Maine application. 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 \$200,000 (CPA review if between \$100,000 and 200,000).

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. Annual Report: \$35 if revenue under \$100,000; \$70 if \$100,001-\$250,000; \$125 if \$250,001-\$500,000; \$250 if over \$500,000.

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: 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 exceeds \$500,000. If revenue over \$100,000 and not more than \$500,000, CPA review required.
State forms additional to URS: None.
Mailing address: Mass. Office of the Attorney General, One Ashburton Pl., Rm 1413, Boston, MA 02108-1698
Info. telephone: 617-727-2200.
Web: www.ago.state.ma.us/charity.asp

Michigan

Governing law: MCLA Â§400.271
Exemptions: Religious organizations with tax-exempt status; 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 state board of education; veterans groups organized under federal law; licensed nonprofit hospitals and their foundations and auxiliaries. Organizations seeking exemption must file "Initial Charitable Trust/Solicitation Questionnaire."
IMPORTANT NOTE: If a parent corp. wishes to include MI chapters in its license Â Must include with URS: IRS group exemption letter or determination letter for each chapter; if foreign corp., MI certificate of authority; listing of names and addresses of MI chapters; a copy of the IRS group return; a financial report for each chapter.
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 \$250,000. If between \$100,000 and \$250,000, CPA

review required.

State forms additional to URS: None.

Mailing address: Charitable Trust Section, PO Box 30214, Lansing, MI 48909-7714

Info. telephone & contact: 517-373-1152, Patricia Conley, Administrator

Web: www.michigan.gov/ag/

Minnesota

Governing law: Minnesota Statutes section 309.53

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: One year.

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 fulfills the audit requirement attached to annual financial reporting (See the Minn. entry in the "Information on Annual Financial Reporting" section of this Appendix).

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.

Bylaws: No.

IRS Form 990: Yes.

IRS Determination Letter: Yes.

Resident/Registered Agent required: No.

Audit: Yes, if revenue exceeds \$350,000.

State forms additional to URS: None.

Mailing address: Charities Division, 445 Minnesota Street, Suite 1200, Bremer Tower, St. Paul, MN 55101-2130

Info. telephone & contact: 651-296-6172, 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, Registrar

Web: www.state.nh.us/nhdoj/CHARITABLE/char.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 \$100,000 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

Governing law: NMSA 22 Â§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.

Check payable to: N/A

Period covered: Indefinite

Renewal Due date: No renewal of registration but financial reports are due annually within 6 months of Fiscal Year end

Required signatures: One. Chief Financial Officer or other authorized officer (preferably the Treasurer).

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.

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: 505-222-9092, Christie Turner

Web: www.nmag.gov/office/Divisions/Civ/charity/faq.aspx

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 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 "Form Char. 006."

Fees: \$10 if revenue is below \$250,000. \$25 if revenue is \$250,000+

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.

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.

Audit: Yes, if over \$150,000 in revenues (CPA review if between 75,000-\$150,000).

State forms additional to URS: None.

Mailing address: Dept. of Law, Charities Bureau, 120 Broadway 3rd fl., New York, NY 10271

Info. telephone & contact: 212-416-8400, Karin K. Goldman, Asst. Attorney General

Web: www.oag.state.ny.us/bureaus/charities/about.html

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. Any party authorized by the corporation.
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 \$125 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/registration/corporation/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. Â§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 \$125,000 (CPA review \$50,000 to \$125,000).

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: \$75.

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 Regulation, Securities Division, 233 Richmond St. #232, Providence, RI 02903-4232

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: 401-222-1754; Alicia Mildner

Web: www.dbr.state.ri.us/divisions/securities/charitable.php

South Carolina

Governing law: Â§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 veteransâ€™ 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 Form 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 \$300,000.

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/consumers/registrations.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. 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, for registrations submitted after January 1, 2010, 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, beginning with registrations submitted after January 1, 2010, if the annual gross revenue is over \$3 million (based upon a three-year average of annual gross revenue).

State forms additional to URS: One: "Washington URS Addendum". This form includes a solicitation report required for registration with the state.

Mailing address: Office of the 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.secstate.wa.gov/charities/charities.aspx

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 \$50,000.

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: \$15

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 \$100,000, but increases to \$175,000 if \$75,000 or more comes from one contributor.

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: (608) 266-2112/Hearing and Speech impaired only: TTY# (608) 267-2416

Email: web@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. Â§ 6-16-101 et seq.

Exemptions: Organizations exempt from filing a Form 990; 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. Any 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: No.

Audit: No.

Mailing address: (See note following.) Charitable Solicitations Program, Ofc. of the Secretary of State, 1700 Broadway, #300, Denver, CO 80291.

IMPORTANT NOTE: All filings must be made electronically via the Secretary's™s web site. Web: <http://www.sos.state.co.us/pubs/charities/charitable.htm>.

Info, phone & contact: 303-894-2200, ext. 6487, Chris Cash.

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. Â§ 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 180 days may be granted upon written request.

Fee: \$25 if postmarked on or before the due date or extended due date, \$50 if postmarked after the due date or extended due date.

IRS 990: Yes.

Financial Report: Yes.

Audit: Yes, if gross revenue exceeds \$200,000 (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 \$100,000 and not more than \$500,000, CPA review required.

Michigan:

Due Date: 30 days prior to license expiration.

Fee: None.

IRS 990: Yes.

Financial Report: Yes.

Audit: Yes, if public support \$250,000 or more. If between \$100,000 and \$250,000, reviewed financial statements required.

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 (2000).

Audit: Yes, if revenue exceeds \$350,000 (Audit must be prepared in accordance with generally accepted accounting principles).

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.
Financial Report: Yes. Must be reviewed by CPA if revenue \$75,000-\$150,000.
Audit: Yes, if revenue \$150,000 and over.

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: \$75

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 1/2 month extension).

Fee: None.

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.