

607 Legal Issues in Fundraising Management

Kirstin L. Humann

National Charitable Giving Counsel
American Cancer Society, Inc.

Susan J. Wommack

Gift Planning Legal Counsel
Baylor University

Faculty Biographies

Kirstin L. Humann

Kirstin L. Humann is an in-house attorney with the American Cancer Society in Nashville, representing the Society and its 17 Divisions in charitable giving legal matters. Ms. Humann has over 11 years of experience in the areas of securities, insurance, real estate, and corporate transactions as well as tax-exempt organization and charitable gift planning.

Ms. Humann has been with the American Cancer Society for six years. Prior to her employment with the ACS, she practiced law for six years in private practice in Dallas. Her background includes representation of nonprofit organizations, publicly held insurance, and investment companies and individuals as well as small businesses. Ms. Humann has served on the board of directors of numerous charitable organizations.

Ms. Humann received her BA from the University of Washington and her JD from Baylor University School of Law.

Susan J. Wommack

Susan J. Wommack currently serves as the gift planning legal counsel for Baylor University in Waco, TX. Her responsibilities include providing legal counsel to the university development department, managing and coordinating outside legal counsel, providing in-house training in the area of planned giving, ethics and new developments in legislation, and assisting in the supervision of the planned giving publications sent to donors and advisors.

Prior to her employment with Baylor University, Mrs. Wommack practiced in the area of administrative law serving as legal counsel to electric cooperatives during the recent restructuring of the electric industry in Texas. She was also a trial attorney in Dallas in the area of insurance defense.

Mrs. Wommack is a member of the McLennan County Bar Association, the National Committee on Planned Giving, and the Heart of Texas Estate Planning Council. She also serves on the PTA executive board in the Midway Independent School District.

Mrs. Wommack received a BA from the University of Texas and a JD from Baylor University School of Law.

**LEGAL ISSUES IN FUNDRAISING MANAGEMENT
ACCA ANNUAL MEETING 2001**

**Kirstin L. Humann
National Charitable Giving Counsel
American Cancer Society, Inc.
National Home Office
Office of Corporation Counsel
315 Deaderick Street, Suite 1545
Nashville, TN 37238
p. 615.248.2516
f. 615.242.3038
e. kirstin.humann@cancer.org**

© Kirstin L. Humann, 2001

I. Non-tax issues related to gift annuities, pooled income funds and certain trusts

A. Philanthropy Protection Act of 1995

In response to efforts by the charitable community to clarify application, if any, of the federal and state securities and antitrust laws to charitable organizations entering into a variety of different gift types, Congress enacted the Philanthropy Protection Act of 1995, PL 104-62 (the "PPA") and the Charitable Gift Annuity Antitrust Relief Act of 1995, PL 104-63 (the "CGAARA"). The PPA preempted state law unless a state opted out of preemption by December 1998. The PPA does not include laws dealing with the insurance aspects of certain gifts. It does provide relief and a regulatory scheme for securities law issues; however, charitable organizations must realize that they *are* subject to the securities laws.

1. Federal Securities Laws

The Investment Company Act of 1940 (the "1940 Act") was amended by the PPA to provide exemptions for:

- i. assets of a general endowment fund;
- ii. assets of a pooled income fund;
- iii. assets contributed to a charitable organization in exchange for the issuance of charitable gift annuities;
- iv. assets of a charitable remainder trust or any other trust the remainder interests of which are irrevocably dedicated to any charitable organization;
- v. assets of a charitable lead trust;
- vi. and other trusts.

15 U.S.C. 80a-3(c)(10)

The key element for the trusts is the commingling of the assets held by the charitable organization. *Id.* For example, if a charitable organization serves as trustee of charitable remainder trusts but does not invest the trust assets in a commingled fund, then the provisions of the Investment Company Act do not apply. Section 7 of the 1940 Act requires that exempt charitable organizations provide to each donor to such fund, at the time of the donation, written information describing the material terms of the operation of such fund. This provision has not been litigated but presumably the disclosure required is similar to that required of others offering exempt transaction securities in the for-profit setting. Corresponding changes to the Securities Act of 1933, the Securities Exchange Act of 1934 and the Investment Advisers Act of 1940 were also made.

Additionally, a key point in the Securities Exchange Act of 1934 relates to compensation of any trustee, director, officer, employee, or volunteer of a charitable organization. If such a person receives a commission or special compensation based upon the number or the value of donations collected for the fund, the exemptions for broker-dealer licensing for the charitable organization and the person individually are no longer available. 15 U.S.C. 78c §(3)(e)(2)

Essentially Congress created a type of exempt transaction for the issuance of charitable gift annuities ("CGAs"), pooled income funds ("PIFs") and collectively invested trust assets with a gift component ("Certain Trusts"). For more specific information defining the types of trusts covered, see 15 U.S.C. 80a-3(c)(10). An exempt transaction requires that certain elements exist for the transaction (the issuance of the gift contract) to be exempt from registration laws governing issuers (the charitable organization in this case) and broker/dealers. Although the federal securities laws exempt nonprofits from many of the regulatory registration requirements, charities are not exempt from the anti-fraud provisions of the federal securities laws. (See discussion in 27 Stetson Law Review 473). The issuer of securities may not engage in any manipulative, deceptive, or fraudulent conduct in connection with the sale of securities (i.e. gift annuities). 15 U.S.C. § 78j.

The anti-fraud provisions apply to all issuances Certain Trusts, CGAs, and PIFs. The disclosures must meet anti-fraud requirements and the marketing of the gifts also must meet these requirements. 15 U.S.C. §78; and ; 15 U.S.C.§§ 78;, 78s; 17 C.F.R. §240.10b-5. Securities fraud is broader than common law fraud. See Unif. Sec. Act §401(d).

Without meeting the requirements of the PPA, staff, volunteers and charitable organizations could be classified as broker/dealers and issuers of securities. These require significant licensing and regulatory filings that are costly. Failure to comply with these laws can also result in criminal and civil penalties.

While most laws regulate actual charitable solicitation or promotion *resulting* in gifts, securities laws regulate offers. Marketing material alone in many cases could constitute an "offer".

The result of the PPA in practical terms changes the way that charitable organizations should fundraise - in terms of what documentation is provided to donors and the timing of such documentation. Some form of disclosure meeting the provisions of the PPA must be given to the donor before the funding is accepted. For most charitable organizations this will likely be a combination of documents. Typically donors are provided software illustrations from planned giving staff. The software illustrations most frequently used include PG Calc™ and Crescendo™. In order to meet the exempt transaction requirements more information is required than these illustrations. The disclosures should at a minimum describe the taxation and irrevocability of the CGA, describe the company offering the CGA and the reserve fund and its operation. Reference to mutual fund prospectuses should be helpful.

2. Antitrust Laws - PPA and State Laws

The CGAARA provides a blanket exemption from the Sherman Act for the issuance of PIFs, CGAs and Certain Trusts. State antitrust laws in limited ways have provided blanket exemptions for gift annuities and in some cases pooled income funds.

See, e.g. Neb. Rev. St. §59-1803. Price-fixing allegations triggered the need for the CGAARA. Most charitable organizations offer gift annuities using the payment rates recommended by American Council on Gift Annuities. This practice led to price-fixing allegations resolved by the CGAARA and its retroactive application.

B. State Insurance Laws

Charitable organizations may issue charitable gift annuities to donors. These are simple contracts that provide an annuitant, who can be either the donor or another person, a payment stream for life while providing a remainder interest for the charitable organization. Because of the portion that is a payment stream, various state insurance departments/commissions have been active in regulatory control and oversight of gift annuity solicitation, contracts, reserve requirements and other aspects gift annuity programs. The charitable community has also been active in encouraging state legislatures to adopt model acts. The National Association of Insurance Commissioners ("NAIC") adopted two model acts. One is the Charitable Gift Annuity Model Act and the other is the Charitable Gift Annuity Model Exemption Act. The Model Act is a "permit issuing" regulatory scheme. The Exemption Act is a conditional exemption regulatory scheme. See Exhibit A for the Model Act and Exhibit B for the Model Exemption Act. In general, charitable organizations prefer the Model Exemption Act. Many states have enacted adaptations of the Model Exemption Act. The chart contained in Exhibit C sets forth the various states and the type of regulation enacted by that state related to CGAs; including citations. In general there are three types of statutes: permit, conditional exemption and exemption. Additionally there are "silent" states - those in which the state laws do not define a gift annuity nor describe how it is to be regulated. In these states, there is a possibility that an insurance regulator would try to claim regulatory authority but would have to show that the annuity component of a gift annuity met the requirements of a commercial annuity.

C. State Securities Laws ("Blue Sky Laws")

Presumably the federal preemption of state securities and antitrust laws by the PPA will be upheld if challenged. Some states still provide for exemptions by the securities department of that state. Arguably, these laws have been preempted by the PPA. The states of Connecticut, Tennessee, Nebraska, Florida, Mississippi, Arkansas, Vermont, and Virginia have laws that meet the pre-emption "opt out" requirements. Accordingly, state securities laws need to be addressed if a charitable organization is issuing CGAs, PIFs, or Certain Trusts to donors who are residents of these states. For securities law purposes, the donor's state of residence controls, even if the charitable organization is located in another state.

1. Registration Issues: Without the benefit of the PPA in these eight states, a charitable organization faces prospectus preparation, registration as an issuer of securities, and licensing of the organization and its staff as broker/dealers. Failure to comply with these laws can result in criminal and civil penalties.

2. Possible solutions: The following are examples of possible legal and practical solutions (see Exhibit C for citations):

Connecticut: An exempt transaction is available for CGAs pursuant to other portions of the Blue Sky laws. Conn. U.S.A. § 36b-21(a)(9); §36b-3(5); §36b-3(1). An exemption order should be pursued for PIFs and Certain Trusts. In the alternative, legislation could be pursued.

Vermont: The Department of Banking, Insurance, Securities, and Health Care Administration ("BISHCA") regulates securities and insurance. CGAs are not regulated under the Securities Division but rather as part of its Insurance Division according to discussions with representatives of BISHCA. BISHCA has granted No-Action letters for PIFs. No-Action letters should also be obtained for Certain Trusts.

Tennessee: The Department of Commerce and Insurance regulates both securities and insurance. For insurance regulation purposes, gift annuities are conditionally exempted pursuant to a version of the Model Exemption Act. For securities regulation purposes, a no-action letter should be sought for CGAs and an exemptive order for PIFs and Certain Trusts. The state has granted these to other charities. Alternatively, marketing materials and simple offering circulars can be filed to register these gifts.

Florida: The Florida Department of Banking and Finance has granted opinion letters to charities exempting CGAs so long as the charity is in compliance with the insurance statutes of the state; however, the exemption does not extend to PIFs or Certain Trusts. Legislative action is needed to allow issuance of PIFs and Certain Trusts without onerous broker/dealer registration and securities registration. Current laws provide for civil and criminal penalties for failure to comply with the multiple registration requirements when issuing PIFs, Certain Trusts, and non-insurance complying CGAs.

Mississippi: No-Action letters should be sought for CGAs, PIFs, and Certain Trusts. These have been granted to charitable organizations.

Nebraska: Significant legislative history transcripts and private Attorney General opinions make it clear that Nebraska regulates CGAs, PIFs, and Certain Trusts under securities laws. Committee Records LB 1180, 1998; Debate LB 1180, 1998. Until legislative action is taken to correct this, charitable organizations should seek to qualify as an "Issuer-Dealer" - a simpler form of registration than a broker/dealer registration. This provision would require an examination for gift officers soliciting these gifts but it would not require the gift officer to be a licensed broker-dealer. Issuer-Dealer status is arguably available to charities with offices in Nebraska.

Virginia: An Exemptive Order from the Securities Division of the State Corporation Commission is required in order to lawfully issue PIFs, CGAs, and Certain Trusts. The Division has routinely granted the Exemptive Orders to charitable

organizations. Each charitable organization must have its own Exemptive Order for each gift type.

Arkansas: No-Action letters should be sought for CGAs that already comply with the state's insurance laws, PIFs, and Certain Trusts. In the alternative, legislation could be pursued.

For more information related to CGAs and the securities regulation, see Exhibit C.

C. State Solicitation laws

As covered in Susan Wommack's materials, charitable organizations are subject to state solicitation registration laws. In order to fundraise, including fundraising through CGAs, PIFs, and Certain Trusts, care must be taken to comply with these laws. See section below on New Developments.

II. Business practices related to receipting and sponsorships

When the Internal Revenue Service issued new proposed sponsorship regulations, 65 F.R. 11012, charitable organizations needed to revise business practices in order to take advantage of the safe harbor provided by following proposed regulations. Charitable organizations routinely provide donation receipts or acknowledgments that state the fair market value of the goods and services provided to the donor in exchange for the donation. These types of receipts or acknowledgments are typically used when the donor purchases a special event ticket. The new sponsorship regulations allow for exempt organizations to follow a similar practice.

The sponsorship regulations now provide that a payor (typically a business) may make a payment that combines advertising and a "qualified sponsorship payment" in one payment. The purpose of this topic is not to address the details of the Code, accordingly, this outline does not address the specifics of the advertising and sponsorship distinctions. The business practice that is critical though, is for the charitable organization to provide a written acknowledgment of a good faith estimate of the fair market value of the advertising benefits provided. If this written acknowledgment is not provided, then the total amount paid will be treated as advertising revenue and thus subject to the unrelated business income tax. A simple solution to this is to adopt practices similar to those used by the charitable organization in determining and documenting the fair market value of goods and services received in exchange for special event and other quid pro quo donations.

Example: Corporation Do Good annually supports Charity by sending a \$50,000 check to Charity in connection with Annual Charity Ball. In return, Corporation Do Good receives a table for 10 at the Ball and advertising space in the Ball program. Corporation Do Good provides the ad to be used and for purposes of this example,

assume that the ad does not meet the qualified sponsorship rules. Charity has determined that the table for 10 includes goods or services valued at \$65 per person by calculating the meal, valet service, drinks, favors and any other tangible goods or services received.

Analysis: Charity would normally provide a receipt worded as follows: "Thank you Corporation Do Good for your contribution of \$50,000 to Charity. In exchange for your gift, you have received goods and services valued at \$650 in exchange for your contribution." This receipt could have been simply changed to accommodate an additional sentence stating "You have also received advertising benefits valued at \$_____ " and the written acknowledgment rules would have been satisfied. Without this statement, Charity has failed to comply with the requirements of the sponsorship regulations and the entire \$50,000 would be considered unrelated business taxable income.

3. Internet and website structure in light of state fundraising solicitation disclaimer laws and regulations

Please refer to website visual aids presented during the oral session.

4. New developments in application of deceptive trade practices to fundraising

Many states have statutes directly regulating charitable solicitations. As discussed in Susan Wommack's outline most states grant authority to the Attorney General to enforce the registration statutes and related regulatory requirements. Included in the regulatory requirements are prohibitions on deceptive fundraising tactics. For example:

- Georgia law states that it is unlawful for any person in connection with the planning or execution of a charitable gift to engage in an act or course of business that would operate as a fraud or deceit upon a person. GA ST 43-17-12.
- Pennsylvania law states that it is unlawful in the planning or execution of any charitable solicitation or sales promotion to utilize any unfair or deceptive act that creates a likelihood of confusion or misunderstanding. 10 Penn. Stat. § 162.15. California law states that it is unlawful for any person or firm that offers professional services to advertise those services in an untrue or misleading fashion. Cal. Bus. & Prof. Code § 17500. The court in People v. Orange County, 73 Cal.App.4th 1054, 87 Cal.Rptr.2d 253, 99 Cal. Daily Op. Serv. 6119, 1999 Daily Journal D.A.R. 7781 (Cal.App. 4 Dist. Jun 29, 1999) (NO. G017604), rehearing denied (Jul 29, 1999), review denied (Sep 29, 1999)
- held that this statute applies to untrue or misleading representations made by fundraisers with the intent of obtaining charitable solicitations.

Many states have enacted unfair/deceptive trade practices acts that apply typically to for-profit businesses. However, courts in some states have held that charitable organizations violate these laws when the charitable organization 1) does a misleading act that affects commerce. Commonwealth v. Watson & Hughey (Pennsylvania) 128 Pa.Cmwlth. 484, 563 A.2d 1276 (Pa.Cmwlth. Aug 21, 1989) (NO. 44 MISC. 1989), Mother & Unborn Baby Care of North Texas v. State (Texas) 749 S.W.2d 533 (Tex.App.-Fort Worth Mar 30, 1988) (NO. 2-86-266-

- CV), writ denied (Nov 16, 1988) or 2) conducts a practice that is immoral, unethical, oppressive, or unscrupulous (regardless of its effect on commerce) King v. Stetson School (Connecticut) 2001 WL 58391 (Conn.Super. Jan 04, 2001).
- New York recognizes that the fundraising activities of charitable organizations are likewise governed by the same laws that govern groups and individuals engaged in commerce with respect to dishonest and fraudulent acts. Marcus v. Jewish National Fund (interpreting General Business Law §§ 349,350) 158 A.D.2d 101, 557 N.Y.S.2d 886 (N.Y.A.D. 1 Dept. Jun 21, 1990) (NO. 39826).

15 U.S.C.A. § 45(a)(1) states that unfair or deceptive acts in or affecting commerce are unlawful. This provision is enforced by the Federal Trade Commission ("FTC"). It is the federal version of unfair trade and consumer protection law. While normally the FTC does not have specific jurisdiction over charitable organizations, courts have held that it does have jurisdiction related to nonprofits when their solicitation activities affect commerce. FTC v. Saja, 1997 WL 703399, 1997-2 Trade Cases P 71,952 (D.Ariz. Oct 07, 1997) (NO. CIV-97-0666-PHX-SMM), FTC v. Wallace, 2000 WL 33115562, 2000-1 Trade Cases P 72,929 (N.D.Ga. May 25, 2000) (NO. CIV. A. 198CV1404JTC). Solicitation of gifts by telemarketing or through the mails is deemed to affect commerce. Id.

EXHIBIT A
CHARITABLE GIFT ANNUITIES MODEL ACT

Section 1. Scope

This Act applies to charitable gift annuities issued by charitable organizations as herein defined and shall be known as the Charitable Gift Annuity Act.

Section 2. Definitions

A. (1) "Charitable gift annuity" means a transfer of cash or other property by a donor to a charitable organization in return for an annuity payable over one or two lives, under which the actuarial value of the annuity is less than the value of the cash or other property transferred and the difference in value constitutes a charitable deduction for federal tax purposes.

(2) "Charitable gift annuity" does not include a charitable remainder trust or a charitable lead trust or other similar arrangement where the charitable organization does not issue an annuity and incur a financial obligation to guarantee annuity payments."

B. "Charitable organization" means an entity described by:

(1) Section 501(c)(3) Internal Revenue Code of 1986 [26 U.S.C. Section 501(c)(3)]; or

(2) Section 170(c), Internal Revenue Code of 1986 [26 U.S.C. Section 170(c)].

Section 3. Certificate of Authority

A. A charitable organization shall not receive transfer of property, conditioned upon its agreement to pay an annuity to the donor or other annuitant unless and until it has obtained from the commissioner a certificate of authority to issue charitable gift annuities.

B. A charitable organization shall file with the commissioner its application for a certificate of authority. The application shall be in form prescribed and furnished by the commissioner and shall be verified by two (2) of the applicant's officers. The application shall include or be accompanied by such proof as the commissioner may reasonably require that the applicant is qualified under this Act. At filing of the application the applicant shall pay to the commissioner the applicable filing fees as specified in [insert citation].

C. If after such investigation as the commissioner deems advisable, the commissioner finds that the applicant is in sound financial condition and is otherwise qualified, the commissioner shall issue to the applicant a certificate of authority. If the commissioner does not so find, the commissioner shall deny issuance of the certificate of authority and notify the applicant in writing stating the reasons for denial.

D. The certificate of authority of a charitable organization issued under this Act shall continue until suspended or revoked by the commissioner or terminated by the organization, subject to continuance each year by payment on or before March 1 of the continuance fee of \$[insert amount] and filing of the annual report.

E. A person acting on behalf of a charitable organization to solicit the transfers of property in exchange for annuity payments shall not be required to be licensed; however, the person shall be

authorized in writing by the charitable organization to act on its behalf. The charitable organization shall keep a file of current written authorizations.

Section 4. Surplus and Reserves

A. A charitable organization authorized by this Act shall maintain a segregated account for its charitable gift annuities. The assets of the account are not liable for any debts of the charitable organization other than those incurred pursuant to the issuance of charitable gift annuities. The assets of the account shall at least equal in amount the sum of the reserves on its outstanding annuities plus a surplus of ten percent (10%) of the reserves.

B. (1) Reserves on the outstanding annuities shall not be less than reserves calculated using:

(a) The Commissioner's Annuity Reserve Valuation Method as defined in the charitable organization's domestic state standard valuation law;

(b) Any mortality table permitted under the charitable organization's domestic state standard valuation law to be used in determining the minimum standard for the valuation of individual annuities issued during the same calendar year as the charitable gift annuity; and

(c) The maximum interest rate permitted under the charitable organization's domestic state standard valuation law to be used in determining the minimum standard for the valuation of individual annuities issued during the same calendar year as the charitable gift annuity.

(2) In determining the reserves, a deduction shall be made for any portion of the annuity risk that is reinsured by an authorized insurer or reinsurer. For this purpose, any annuity contract purchased from an authorized insurer or reinsurer by the charitable organization is considered to be "annuity risk reinsured."

C. The general assets of the charitable organization shall be liable for annuity agreements to the extent that the segregated account is inadequate.

Section 5. Investments

The segregated assets shall be invested in the same manner and subject to the same investment laws applicable to domestic life insurers found in [insert section].

Section 6. Annual Reports

A. A charitable organization authorized under this Act shall annually file a report verified by at least two (2) principle officers with the commissioner covering the preceding fiscal year. The report is due ninety (90) days after the close of the charity's fiscal year or at a later date approved by the commissioner.

B. The report shall be on forms prescribed by the commissioner and shall include:

(1) A financial statement of the organization, including its balance sheet and receipts and disbursements for the preceding year;

(2) Any material changes in the information;

- (3) The number of gift annuity contracts issued during the year, the number of gift annuity contracts as of the end of the year and the number of gift annuity contracts that terminated during the year;
- (4) The amount of annuity payments made during the year and the amounts transferred from the segregated account to the general account during the year; and
- (5) Other information relating to the performance of the charitable gift annuity segment of the charitable organization necessary to enable the commissioner to:
 - (a) Issue certificates of authority;
 - (b) Ascertain maintenance of records;
 - (c) Evaluate solvency;
 - (d) Respond to consumer complaints; and
 - (e) Conduct hearings to determine compliance with this Act.

C. A copy of a report containing the information required in Subsection B that has been filed in the state of domicile of the charitable organization will be deemed to satisfy the requirement of this section. The commissioner shall have the authority to request additional information.

Section 7. Examination

Whenever the commissioner determines it to be expedient, the commissioner may make or cause to be made an examination of the assets and liabilities and other affairs of the charitable organization as they pertain to annuity agreements entered into pursuant to this Act. The commissioner shall keep information obtained in the course of examinations confidential until the examination is completed. The reasonable expenses incurred for an examination shall be paid by the charitable organization.

Section 8. Filing of Contracts

A. An authorized charitable organization shall file for information with the commissioner a copy of each form of agreement that it proposes to issue to donors in exchange for property transferred to the organization. {Within [insert number] days the commissioner shall approve or disapprove the proposed agreement forms and shall notify the charitable organization as soon as practicable.}

B. Each annuity agreement form shall include the following information:

- (1) The value of the property to be transferred;
- (2) The amount of the annuity to be paid to the donor or other annuitant;
- (3) The manner in which and the intervals at which payment is to be made;
- (4) The age and sex of the person or persons during whose life payment is to be made;
- (5) The reasonable value as of the date of the agreement of the benefits created; and
- (6) The date that payments are to begin.

Section 9. Disclosure

A. Before accepting the property transferred in exchange for the annuity agreement, the organization shall obtain a signed statement from a prospective donor acknowledging the following terms of the agreement:

- (1) The value of the property transferred;
- (2) The amount of the periodic annuity benefits to be paid;
- (3) The manner in which and the intervals at which payment is to be made;
- (4) The reasonable value as of the date of the agreement of the benefits created;
and
- (5) The date that payments are to begin.

B. In addition to the above disclosure, the charitable organization shall obtain a signed statement from a prospective donor acknowledging that he or she has been informed that payments made under a charitable gift annuity are backed solely by the full faith and credit of the organization, are not insured or guaranteed by an insurance company, are not protected by any insurance guaranty association, and are not backed in any way by the State of [insert state].

C. The requirements of Subsection A and B may be satisfied by an acknowledgment that is a part of the annuity agreement that is signed by the donor.

Section 10. Other Applicable Code Provisions

These provisions of the insurance code apply to the transactions covered by this Act:

A. These provisions of the insurance code apply to the transactions covered by this Act:

- (1) [insert citation to receivership law];
- (2) [insert citation to laws on hazardous financial condition];
- (3) [insert citation to laws governing unfair trade practices]; and
- (4) [insert citation to laws governing investments].

B. The provisions of [insert reference to state guaranty association law] do not apply to charitable gift annuities.

Section 11. Severability

If any provision of this Act or the application of the provision to any circumstances is held invalid, the remainder of the Act or the application of the provision to other circumstances shall not be affected.

Section 12. Effective Date

This Act shall become effective [insert date] and shall apply to charitable gift annuities agreements entered into on or after the effective date.

(This Draft Approved by NAIC on 12-07-98 at its Winter National Meeting, Orlando, FL)

EXHIBIT B**CHARITABLE GIFT ANNUITIES EXEMPTION MODEL ACT****Section 1. Definitions**

A. "Charitable gift annuity" means a transfer of cash or other property by a donor to a charitable organization in return for an annuity payable over one or two lives, under which the actuarial value of the annuity is less than the value of the cash or other property transferred and the difference in value constitutes a charitable deduction for federal tax purposes.

B. "Charitable organization" means an entity described by:

(1) Section 501(c)(3), Internal Revenue Code of 1986 (26 U.S.C. Section 501(c)(3)); or

(2) Section 170(c), Internal Revenue Code of 1986 (26 U.S.C. Section 170(c)).

C. "Qualified charitable gift annuity" means a charitable gift annuity described in Section 501(m)(5), Internal Revenue Code of 1986 (26 U.S.C. Section 501(m)(5)), and Section 514(c)(5), Internal Revenue Code of 1986 (26 U.S.C. Section 514(c)(5)), that is issued by a charitable organization that on the date of the annuity agreement:

(1) Has a minimum of \$300,000 in unrestricted cash, cash equivalents, or publicly traded securities, exclusive of the assets funding the annuity agreement; and

(2) Has been in continuous operation for at least three (3) years or is a successor or affiliate of a charitable organization that has been in continuous operation for at least three (3) years.

Section 2. Charitable Gift Annuity is Not Insurance

A. The issuance of a qualified charitable gift annuity does not constitute engaging in the business of insurance in this state.

B. A charitable gift annuity issued before [insert effective date of this statute] is a qualified charitable gift annuity for purposes of this Act, and the issuance of that charitable gift annuity does not constitute engaging in the business of insurance in this state.

Section 3. Notice to Donor

A. When entering into an agreement for a qualified charitable gift annuity, the charitable organization shall disclose to the donor in writing in the annuity agreement that a qualified charitable gift annuity is not insurance under the laws of this state and is not subject to regulation by the insurance commissioner or protected by an insurance guaranty association.

B. The notice provisions required by this section must be in a separate paragraph in a print size no smaller than that employed in the annuity agreement generally.

Section 4. Notice to Department

A. A charitable organization that issues qualified charitable gift annuities shall notify the commissioner in writing by the later of ninety (90) days after the effective date of this Act or the date on which it enters into the organization's first qualified charitable gift annuity agreement. The notice shall:

- (1) Be signed by an officer or director of the organization;
- (2) Identify the organization; and
- (3) Certify that:
 - (a) The organization is a charitable organization; and
 - (b) The annuities issued by the organization are qualified charitable gift annuities.

B. The organization shall not be required to submit additional information except to determine appropriate penalties that may be applicable under Section 5 of this Act.

Section 5. Effect of Failure to Provide Required Notice

The failure of a charitable organization to comply with the notice requirements imposed under Section 3 or 4 of this Act does not prevent a charitable gift annuity that otherwise meets the requirements of this Act from constituting a qualified charitable gift annuity. The commissioner may enforce performance of the requirements of Sections 3 and 4 of this Act by sending a letter by certified mail, return receipt requested, demanding that the charitable organization comply with the requirements of Sections 3 and 4 of this Act. The commissioner may fine the charitable organization in an amount not to exceed \$1,000 per qualified charitable gift annuity agreement issued until such time as the charitable organization complies with Sections 3 and 4 of this Act.

Section 6. Not Unfair or Deceptive Trade Practice

The issuance of a qualified charitable gift annuity does not constitute a violation of [insert reference to unfair trade practices law].

Section 7. Effective Date

This Act shall be effective [insert date].

(Draft Approved by NAIC at its Winter National Meeting, Orlando, FL on 12-07-98)

EXHIBIT C
Charitable Gift Annuity Regulation
Pooled Income Fund Regulation - Refer to Securities Law Column Only

| STATE | STATE SECURITIES TYPE LAW | STATE INSURANCE TYPE LAW |
|-----------------------------|--|---|
| Alabama | Conditional Exemption; Notice to Securities Commissioner; arguably preempted by PPA §37(h) [Section 8-6-10, Code of Alabama, 1975] | None |
| Alaska | None; PPA | New Conditional Exemption; Effective 10-1-2001 HB121; § AS 21.02.070 |
| Arizona | None; PPA | Conditional Exemption; A.R.S. §20-119 |
| Arkansas | Opted out of PPA preemption; A.C.A. § 23-42-501 <i>et seq</i> | Permit; A.C.A. §23-63-201 |
| California | None; PPA | Permit; CA INS §11523 <i>et seq</i> |
| Colorado | None; PPA | Conditional Exemption; C.R.S.A. § 10-3-903 |
| Connecticut | Opted out of PPA preemption; Conn. U.S.A. § 36b-21 (a) (9); §36b-3(5); §36b-3(1); § 36b-21(q) (21) | Conditional Exemption; C.G.S.A. § 38a-1030 <i>et seq</i> |
| Delaware | None; PPA | Silent |
| District of Columbia | None; PPA | Silent |
| Florida | Opted out of PPA preemption; See § 517.051(10) Fla. Stat. | Conditional Exemption; Fla. Stat. § 627.481 |
| Georgia | None; PPA | Conditional Exemption; GA ST 33-58-1 <i>et seq</i> |
| Hawai`i | None; PPA | Permit only to charities with \$5 million in assets located in Hawai`i; HRS § 431:I-204 |
| Idaho | None; PPA | Conditional Exemption; I.C. § 41-120 |
| Illinois | | Conditional Exemption; 215 ILCS 5/121-2.10 |

| | | |
|----------------------|--|--|
| Indiana | None; PPA | Blanket Exemption; IC 27-1-12.4-2 |
| Iowa | Old law preempted by PPA; repealed | New Conditional Exemption Law; effective 7-1-2001, I.C.A. § 508F |
| Kansas | Arguably preempted by PPA; K.S.A. §§17-1261 & 17-1262 | See securities law |
| Kentucky | None; PPA | Exempt; KRS § 304.1-120 |
| Louisiana | None; PPA | Exempt; LSA-R.S. 22:173 |
| Maine | None; PPA | Conditional Exemption; 24-A M.R.S.A. § 703-A |
| Maryland | None; PPA | Permit; Ann. Code of MD §16-114; MD Insur. Admin. 31.09.07.01 <i>et seq.</i> |
| Massachusetts | None; PPA | Exempt |
| Michigan | None; PPA | Exempt - Attorney General opinions delivered to colleges & universities. 1987-1988 Mich. OAG No. 6538; 1 Mich. OAG 1957 No. 2706 |
| Minnesota | Arguably preempted by PPA; M.S.A. §80A.14 | See securities law |
| Mississippi | Opted out of preemption by PPA; See also Miss. Code Ann. § 75-71-203(13) (2000) | New Conditional Exemption effective 7-1-2001; 2001 Miss. S.B. No. 2948 |
| Missouri | None; PPA | New Conditional Exemption; effective 8-28-2001; V.A.M.S. 352.515 |
| Montana | None; PPA | Silent |
| Nebraska | Opted out of PPA Preemption; possible issuer/dealer status; §§ 8-1101 <i>et seq.</i> (R.R.S. 1997) | Conditional; Neb. Rev. St. § 59-1801-1803 |
| New Hampshire | None; PPA | Conditional Exemption; R.S.A. § 403-E:3 |
| New Jersey | None; PPA | Permit; N.J.S.A.17B:17-13.1 |

| | | |
|-----------------------|--|---|
| New Mexico | None; PPA | Conditional Exemption; N.M. Stat. Ann. § 59A-1-16.1 |
| New York | None; PPA | Permit; NY INS §1110; New reserve investment rules pending |
| Nevada | None; PPA | Conditional Exemption; N.R.S. 688A.282 |
| North Carolina | None; PPA | Conditional Exemption; G.S. § 58-3-6 |
| North Dakota | None; PPA | Permit; NDCC 26.1-34.1-01 |
| Ohio | None; PPA | Silent |
| Oklahoma | 71. Okl. St. Ann. §401; PPA | Conditional Exemption; OK ST T. 36 § 4071 <i>et seq</i> |
| Oregon | None; PPA | Permit; O.R.S. § 731.704-724 |
| Pennsylvania | None; PPA | Conditional Exemption; P.S. § 361 <i>et seq.</i> (Regulated by Attorney General) |
| Rhode Island | None; PPA | Silent |
| South Carolina | None; PPA | Exempt; S.C. Code Ann. § 38-5-20 |
| South Dakota | None; PPA | Conditional Exemption; S.D. Codified Laws § 58-1-16; New law effective 7-1-2001 for foreign corporations |
| Tennessee | Opted out of PPA preemption; Tenn. Code Ann. § 48-2-101, <i>et seq</i> § 48-2-103(b) (11) | New Conditional Exemption, effective 7-1-2001; Tennessee Code Annotated 56-52-101 <i>et seq</i> |
| Texas | Exemption and PPA | Conditional Exemption; Tex. Ins. Code art. 1.14-1A |
| Utah | None; PPA | Exempt; U.C.A. 1953 § 31A-22-1305 |

| | | |
|----------------------|---|--|
| Virginia | Opted out of PPA preemption; Must apply for Exemption Order; Code of Virginia, § 13.1-514.1(B) | Conditional Exemption; Code 1950, § 38.2-3113.2 |
| Vermont | Opted out of PPA preemption | New Conditional Exemption; effective 7-1-2001; 8 V.S.A. §§3718a; 9 V.S.A. Chapter 68, §§2517 <i>et seq.</i> |
| Washington | Arguably preempted; R.C.W. §§21.20.005, 21.20.310 | Permit; R.C.W. §§28B10.485, 48.18.030, 48.23.010, 48.24.010, 48.31.020, 48.38 |
| West Virginia | None; PPA | Silent |
| Wisconsin | None; PPA | Permit; W.S.A. 615.03-15 |
| Wyoming | None; PPA | Silent |

CURRENT REGULATIONS REGARDING CHARITABLE SOLICITATIONS

I. REGISTRATION

In 1986, the Model Act Concerning the Solicitation of Funds for Charitable Purposes sought to bring clarity to the role of the professional fundraiser and to meet the need for uniform, fair and effective state legislation regarding charitable solicitations. This outline will discuss the various provisions of the Model Act and the individual state requirements.

A. MODEL ACT CONCERNING THE SOLICITATION OF FUNDS

1. Section 2 of the Model Act requires:

"Every charitable organization, which intends to solicit in this state or have contributions solicited in this state on its behalf by other charitable organizations, commercial co-venturers, or paid solicitors shall, prior to any solicitation, file a registration statement...No charitable organization required to be registered under this section shall solicit prior to registration."

2. Even though the Model Act set out some requirements, each State had its own regulations. In response to the burdens placed on all charities by the regulatory compliance requirements, the *National Association of State Charities Officials* [NASCO] and the *National Association of Attorneys General* [NAAG] created the UNIFIED REGISTRATION STATEMENT.

B. UNIFIED REGISTRATION STATEMENT (URS)

The URS represents an effort to consolidate the information and data requirements of all states that require registration of nonprofit organizations performing charitable solicitations within their jurisdictions. The registering nonprofit organization has the choice in most states to use either the state form or the URS. The most recent version of the URS was released in February of 2001 and supports 34 states plus the District of Columbia.

[the latest version of the URS may be obtained at www.nonprofits.org]

1. Which states will *not* accept the URS?

- Alaska
- Arizona
- Florida
- North Carolina
- Utah

2. Do any states have additional requirements even if they accept the URS?

YES. The following states do have required supplementary forms in addition to the URS.

- Arkansas
 - Georgia
 - Mississippi
 - North Dakota
 - Tennessee
 - West Virginia
3. Do all charitable organizations have to register?
As a general rule, YES. However, many states do have exemptions. Under *Addendum A*, you will find a summary of the various states legislation and any exemptions allowed by the state. If a charity raises in excess of \$10,000 per year or has a paid employee who solicits funds, chances are the charity must file.

II. ANNUAL FINANCIAL REPORTING

While the registration requirement is the aspect of compliance reporting that provides an initial base of data and information about an organization's finances and governance, annual financial reporting is the aspect of compliance reporting that keeps the individual states notified about the charitable organization's operations.

A. *The URS cannot be used to fulfill annual financial reporting requirements.*

B. The Model Act §3 requires an annual financial report which shall include:

1. "a balance sheet, a statement of support, revenue, expenses and changes in the fund balance; a statement of functional expenses at least broken into program, management and general, and fundraising; and such other information as the _____ may require."
2. If the charitable organization received more than a thousand dollars in gross revenue during its most recently completed fiscal year, an audited financial statement prepared in accordance with GAAP and examined by an independent CPA shall accompany the annual financial report.

C. Individual States

1. Every state has its own financial filing requirements. Make sure to check the state legislation for details on the financial filing requirements.
Governing Law:
[a great overview and listing of the location of each cooperating state's legislation can be found in the appendix to the URS located at www.nonprofits.org and *Addendum A*]
2. Under *Addendum A*, you will find a synopsis of the complying states' requirements for annual financial reporting.

III. OUTSIDE PROFESSIONALS

A. Definition

1. Fundraising counsel (Model Act Section 1(f))

"a person who for compensation plans, manages, advises, consults, or prepares material for, or with respect to, the solicitation in this state of contributions for a charitable organization, but who does not solicit contributions and who does not employ, procure, or engage any compensated person to solicit contributions. No lawyer, investment counselor or banker who advises a person to make a contribution shall be deemed, as a result of such advise, to be a fundraising counsel. A bona fide salaried officer, employee or volunteer of a charitable organization shall not be deemed to be a fundraising counsel."

KEY—fundraising counsel does not solicit contributions and does not employ any compensated person to solicit contributions.

***many states require that this person never have custody or control of contributions*

2. Paid solicitor (Model Act Section 1(g))/ Commercial Fundraiser:

"a person who for compensation performs for a charitable organization any service in connection with which contributions are, or will be, solicited in this state by such compensated person or by any compensated person he employs, procures, or engages, directly or indirectly to solicit. No lawyer, investment counselor or banker who advises a person to make a charitable contribution shall be deemed, as the result of such advise, to be a paid solicitor. A bona fide salaried officer employee or volunteer of a charitable organization shall not be deemed to be a paid solicitor."

B. Requirements for Fundraising Counsel

1. Model Act: All contracts between a charitable organization and a fundraising counsel shall be in writing and filed by the fundraising counsel pursuant to the state requirements. The contract shall contain information sufficient to identify the services the fundraising counsel is to provide, including whether the fundraising counsel will at any time have custody of contributions.

A fundraising counsel who at any time has custody of contributions from a solicitation shall meet more strenuous requirements such as:

- a. The fundraising counsel must register in writing, under oath. Each registration is valid for one year and may

- be renewed for additional one-year periods upon application and the payment of the fee.
- b. Fundraising counsel, at the time of making the application for registration, file a bond with the counsel as the principal obligor and with one or more responsible sureties. The bond shall run to the state and to any person who may have a cause of action against the principal obligor of the bond for liabilities arising from the obligor's fundraising conduct.
 - c. Within 90 days after a solicitation campaign is complete, or on the anniversary of the commencement of a campaign lasting more than one year, the fundraising counsel shall account to the charitable organization with whom it has contracted for all contributions collected and expenses paid.
 - d. Each and every contribution collected by the fundraising counsel shall be deposited in an account at a bank or other federally insured financial institution within five (5) days of its receipt. The charity shall have sole control of all withdrawals from the account. All requirements must be met before ever acting as fundraising counsel.
2. States: A careful review of each state in which fundraising counsel seeks to be registered must be examined.

C. Requirements for Paid Solicitors

1. Model Act:
 - a. Register with the appropriate authorities, under oath.
 - b. Fundraising counsel, at the time of making the application for registration, file a bond with the counsel as the principal obligor and with one or more responsible sureties. The bond shall run to the state and to any person who may have a cause of action against the principal obligor of the bond for liabilities arising from the obligor's fundraising conduct.
 - c. Prior to the commencement of each solicitation campaign, the paid solicitor must complete a "Solicitation Notice" including a copy of the contract described below, the projected commencement and termination dates, address and telephone number from where solicitation will be conducted, name and address of each person for conduct of the campaign, a statement as to the paid solicitor will have custody of contributions, and a full description of the charitable

- program. The charitable organization shall certify that the Solicitation Notice is true and complete to the best of its knowledge.
- d. Contract: written contract between paid solicitor and charitable organization.
 1. state the amount of gross revenue for the solicitation campaign that charity will receive;
 2. if the amount is contingent on the number of contributions received or the amount of revenue received, the amount shall be a fixed percentage of the gross revenue;
 3. If not as above, the stated amount shall be a reasonable estimate, expressed as a percentage of the gross revenue, and the contract shall clearly disclose the assumptions on which the estimate is based.
 - e. The paid solicitor is required to disclose prior to or contemporaneously with an oral or written request for a contribution to clearly and conspicuously disclose that he is a paid solicitor.
 - f. Within 90 days after a solicitation campaign has been completed and on the anniversary of a campaign lasting more than a year, the paid solicitor and the charity shall file a joint financial report. The report must be signed by both parties and shall certify, under oath, that it is true to the best of their knowledge.
 - g. Each and every contribution collected by the fundraising counsel shall be deposited in an account at a bank or other federally insured financial institution within five (5) days of its receipt. The charity shall have sole control of all withdrawals from the account. All requirements must be met before ever acting as fundraising counsel.

IV. COMMERCIAL CO-VENTURERS

A. Definitions:

1. Commercial Co-venturer: "a person who for profit is regularly and primarily engaged in trade or commerce other than in connection with soliciting for charitable organizations or purposes and who conducts a charitable sales promotion."
 [California- a person who for profit is regularly and primarily engaged in trade or commerce other than in connection with the raising of funds, assets, or property for a charitable organization or charitable purposes and who represents to the public that the purchase or use of any goods,

services, entertainment or any other thing of value will benefit a charitable organization or will be used for a charitable purpose.]

2. Charitable Sales Promotion: "an advertising or sales campaign, conducted by a commercial co-venturer, which represents that the purchase or use of goods or services offered by the commercial co-venturer will benefit, in whole or in part, a charitable organization or purpose.

B. Required Filings

1. Model Act § 7: every charitable organization which agrees to permit a charitable sales promotion to be conducted by a commercial co-venturer on its behalf shall file a notice prior to its commencement.
2. In addition, the charitable organization shall obtain a written agreement from the commercial co-venturer. The agreement shall be signed by both parties and include, at a minimum:
 - a. the goods and services to be offered to the public;
 - b. the geographic area where, and the starting and final date when, the offering will be made;
 - c. the manner in which the charity's name will be used, including the representation to be made to the public;
 - d. if applicable, the maximum dollar amount that will benefit the charitable organization;
 - e. the estimated number of units of goods or services to be sold or used;
 - f. a provision for a final accounting on a per unit basis to be given by the commercial co-venturer to the charity and the date by which it will be made;
 - g. a statement that the charitable sales promotion is subject to the requirements of the Model Act;
 - h. the date by when and the manner in which the benefit will be conferred on the charitable organization.
3. *The commercial co-venturer shall disclose in each advertisement for the charitable sales promotion the dollar amount or percent per unit of goods or services purchased or used that will benefit the charitable organization or purpose.*

V. CHARLESTON PRINCIPLES

In October 1999, nonprofit leaders met in Charleston, South Carolina to discuss charitable solicitations using the internet. The Charleston Principles reflect the informal, nonbinding recommendation of the NASCO Board of Directors.

A. Registration Requirements

1. An entity that is domiciled within a state and uses the internet to conduct charitable solicitations in that state must register in that state whether the solicitation method is passive or interactive, maintained by itself or another entity with which it contracts or whether it conducts solicitations in any other manner.
2. An entity that is not domiciled within a state must register in that state if:
 - a. its non-internet activities alone would be sufficient to require registration,
 - b. the entity solicits contributions through an interactive* Web site and
 1. either the entity specifically targets persons physically located in the state for solicitation or
 2. receives contributions from the state on a repeated and ongoing basis or a substantial basis through its Web site;
 - c. the entity solicits contributions through a site that is not interactive, but either specifically invites further offline activity to complete a contribution, or establishes other contacts with that state, such as sending e-mail messages or other communications that promote the Web site.

B. Definitions:

1. *Interactive Web site*: a site that permits a contributor to make a contribution, or purchase a product, by electronically completing the transaction, such as by submitting credit card information or authorizing an electronic funds transfer. A Web site is interactive if it has the capacity, regardless of whether donors actually use it.
2. *Targeting*: a specifically target persons physically located in the state for solicitation means to either (i) include an express or implied reference to soliciting contributions from that state; or (ii) to otherwise affirmatively appeal to residents or the state, such as by advertising or sending messages to persons located in the state (electronically or otherwise) when the entity knows or reasonably should know the recipient is physically located in the state.
3. *Repeated and ongoing basis*: means receiving contributions from the state on a repeated and ongoing basis or a substantial basis means receiving contributions within the entity's fiscal year, or relevant portion of a fiscal year, that are of sufficient volume to establish the regular or significant nature of those contributions.

- C. An entity that solicits via e-mail into a particular state shall be treated the same as one that solicits via telephone or direct mail, if the soliciting party knew or reasonably should have known that the recipient was a resident of or was physically located in that state.
- D. Commercial co-venturing shall be governed by the same standards as otherwise set out in these Principles governing charitable solicitations.

VI. TELEMARKETING

A telephone solicitation by or for a charitable organization or purpose requires registration under the above described laws and regulations. Along with the registration requirements, there are other rules and regulations regarding the conduct of a telemarketing programs.

- A. Definition: telemarketing uses the telephone as a direct marketing or fundraising medium through which a variety of sales, market research and fundraising activities can be carried out.
- B. Telephone and Consumer Fraud and Abuse Prevention Act of 1994: Although non-profit organizations are not covered by this Federal rule, many of the principles and policies should be examined and held to in order to prevent abuses and to keep the charity's image pure:
 - 1. Proper identification: all outbound telemarketing calls should promptly disclose, in a clear and conspicuous manner, the identity of the seller, the purpose of the call, and the request for a donation;
 - 2. Calling Hour Restrictions: forbid calls before 8:00am or after 9:00pm;
 - 3. Proper authorization for payment;
 - 4. "Do not call" Policies: a consumer who has requested to receive no more calls from, or on behalf of, the particular organization should be put on a "do not call" list";
 - 5. Monitor calls as a tool for assuring the quality of calls.

C. *Review all state and local laws*

- D. For-Profits: if a for-profit organization contracts with an exempt organization, the for-profit is covered by the Federal rules. For example, if you provide services to, or on behalf of, a bank or airline (exempt entities), or if you are profiting from services provided to a nonprofit organization, you are covered by the Federal rules.

Unified Registration Statement (URS) for Charitable Organizations (v. 2.20)

Initial registration Renewal/Update

This URS covers the reporting year which ended (day/month/year)

Filer EIN

State

State ID

1. Organization's legal name

If changed since prior filings, previous name used

All other name(s) used

2 (A). Street address

City County

State Zip Code

(B). Mailing address (if different)

City County

State Zip Code

3. Telephone number(s) Fax number(s)

E-mail Web site

4. Names, addresses (street & P.O.), telephone numbers of other offices/chapters/branches/affiliates (attach list).

5. Date incorporated State of incorporation

Fiscal year end: day/month

6. If not incorporated, type of organization, state, and date established

7. Has organization or any of its officers, directors, employees or fund raisers:

A. Been enjoined or otherwise prohibited by a government agency/court from soliciting? Yes No

B. Had its registration been denied or revoked? Yes No

C. Been the subject of a proceeding regarding any solicitation or registration? Yes No

D. Entered into a voluntary agreement of compliance with any government agency or in a case before a court or administrative agency? Yes No

E. Applied for registration or exemption from registration (but not yet completed or obtained)? Yes No

F. Registered with or obtained exemption from any state or agency? Yes No

G. Solicited funds in any state? Yes No

If "yes" to 7A, B, C, D, E, attach explanation.

If "yes" to 7F & G, attach list of states where registered, exempted, or where it solicited, including registering agency, dates of registration, registration numbers, any other names under which the organization was/is registered, and the dates and type (mail, telephone, door to door, special events, etc.) of the solicitation conducted.

8. Has the organization applied for or been granted IRS tax exempt status? Yes No

If yes, date of application OR date of determination letter

If granted, exempt under 501(c) Are contributions to the organization tax deductible? Yes No

9. Has tax exempt status ever been denied, revoked, or modified? Yes No

10. Indicate all methods of solicitations:

Mail Telephone Personal Contact Radio/TV Appeals
Special Events Newspaper/Magazine Ads Other(s) (specify) _____

11. List the NTEE code(s) that best describes your organization _____, _____, _____

12. Describe the purposes and programs of the organization and those for which funds are solicited (attach separate sheet if necessary).

13. List the names, titles, addresses, (street & P.O.), and telephone numbers of officers, directors, trustees, and the principal salaried executives of organization (attach separate sheet).

14 (A) (1). Are any of the organization's officers, directors, trustees or employees related by blood, marriage, or adoption to:
(i) any other officer, director, trustee or employee OR (ii) any officer, agent, or employee of any fundraising professional firm under contract to the organization OR (iii) any officer, agent, or employee of a supplier or vendor firm providing goods or services to the organization? Yes No

(2). Does the organization or any of its officers, directors, employees, or anyone holding a financial interest in the organization have a financial interest in a business described in (ii) or (iii) above OR serve as an officer, director, partner or employee of a business described in (ii) or (iii) above? Yes No
(If yes to any part of 14A, attach sheet which specifies the relationship and provides the names, businesses, and addresses of the related parties).

(B). Have any of the organization's officers, directors, or principal executives been convicted of a misdemeanor or felony? (If yes, attach a complete explanation.) Yes No

15. Attach separate sheet listing names and addresses (street & P.O.) for all below:

Individual(s) responsible for custody of funds. Individual(s) responsible for distribution of funds.
Individual(s) responsible for fund raising. Individual(s) responsible for custody of financial records.
Individual(s) authorized to sign checks. Bank(s) in which registrant's funds are deposited (include account number and bank phone number).

16. Name, address (street & P.O.), and telephone number of accountant/auditor.

Name _____
Address _____
City _____ State _____ Zip Code _____ Telephone _____
Method of accounting _____

17. Name, address (street & P.O.), and telephone number of person authorized to receive service of process. This is a state-specific item. See instructions.

Name _____
Address _____
City _____ State _____ Zip Code _____ Telephone _____

- 18 (A). Does the organization receive financial support from other non-profit organizations (foundations, public charities, combined campaigns, etc.)? Yes No
- (B). Does the organization share revenue or governance with any other non-profit organization? Yes No
- (C). Does any other person or organization own a 10% or greater interest in your organization OR does your organization own a 10% or greater interest in any other organization? Yes No

(If "yes" to A, B or C, *attach an explanation* including name of person or organization, address, relationship to your organization, and type of organization.)

- 19. Does the organization use volunteers to solicit directly? Yes No
- Does the organization use professionals to solicit directly? Yes No

20. If your organization contracts with or otherwise engages the services of any outside fundraising professional (such as a "professional fundraiser," "paid solicitor," "fund raising counsel," or "commercial co-venturer"), *attach list* including their names, addresses (street & P.O.), telephone numbers, and location of offices used by them to perform work on behalf of your organization. Each entry *must include* a simple statement of services provided, description of compensation arrangement, 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.

21. Amount paid to PFR/PS/FRC during previous year: \$ _____

22 (A). Contributions in previous year: \$ _____

(B). Fundraising cost in previous year: \$ _____

(C). Management & general costs in previous year: \$ _____

(D). Fundraising costs as a percentage of funds raised: _____

(E). Fundraising costs plus management & general costs as a percentage of funds raised: _____

Under penalty of perjury, we certify that the above information and the information contained in any attachments is true, correct, and complete.

Sworn to before me on (or signed on) _____, 20 ____

Notary public (if required)

Name (printed)

Name (printed)

Name (signature)

Name (signature)

Title (printed)

Title (printed)

Consult the state-by-state appendix to the URS to determine whether supporting documents, supplementary state forms or fees must accompany this form. Before submitting your registration, *make sure you have attached or included everything required by each state to the respective copy of the URS.*

Attachments may be prepared as one continuous document or as separate pages for each item requiring elaboration. In either case, please number the response to correspond with the URS item number.

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. 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.); Fill in your organization’s federal Employer Identification Number (EIN). Enter state to which *this particular copy* of the URS will be submitted. Enter state-specific ID in the space provided, *if* this is a renewal or update, and the state to which *this particular copy* of the URS will be submitted has assigned your 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 that Kansas, Maine, Mississippi, and Tennessee require that 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 that you have provided a specific date when solicitation began (if your answer to 7G is “yes”) in that state; *OR*, if your answer to 7G is “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: Answer by checking 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* that 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 appropriate box. If you answer “yes,” please attach a written explanation.

Item #10: Answer by checking *all* appropriate boxes. Use 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 that best describes your organization’s primary purpose or field (you may enter a second or third code letter if no single code seems adequate):

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

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 that number during normal business hours.

Item #14: (A) (1&2) Answer by checking 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, except for a few selected instances, specified below. Some states require that you appoint one of their residents to receive legal notices (“service of process”) in order to effect your registration. This person is variously termed a “resident agent” or “registered agent.” Of the states that require 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 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 listing of the outside professionals that provide 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.) 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, 1999 to December 31, 1999; the campaign will run from April 1999 through October 1999; GTI, through another firm it employs, solicits donations on our behalf; GTI does not itself handle donations but employs the 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 \$1000 per month plus \$45 per thousand letters mailed; our contract with JJA runs from July 1, 1998 through June 30, 1999; 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 or not 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"). But regardless of method, *absent a clear indication to the contrary, each state receiving the URS will assume that all firms listed are subject to its law and will proceed accordingly with enforcement.*

NOTE: Some states require that you *submit copies of all 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, 1997 through June 30, 1998"). Most or all of this total should derive from **line 30(a) of the IRS 990**.

Item #22: (A) List total contributions for previous reporting year. Specify time period. The item #22A total should be the same number that appears on **line 1d of the IRS 990** (or on line 1 of the 990EZ).

(B) List total fundraising costs for previous year. Specify time period. The item #22B total should be the same number that appears on **line 15 of the IRS 990** (there is no equivalent on the 990EZ).

(C) List total management & general costs for previous year. Specify time period. The item #22C total should be the same number that appears on **line 14 of the IRS 990** (No 990EZ equivalent).

(D) Express the ratio of fundraising costs to funds raised as a percentage (divide Item #22B by Item #22A).

(E) Express the ratio of fundraising costs plus management & general costs to funds raised as a percentage (divide Item #22B + Item #22C by Item #22A).

Signature Box: Signatures may not be photocopied. Each submitted copy of the URS must be executed with *original signatures*. Requirements vary as to who must sign (i.e., which official of the nonprofit) and whether the signatures must be notarized. Refer to the state-by-state listing in the Appendix to *assure that the designated official(s) has signed* for the respective state and that the signature(s) has been *notarized, if required*. A few states stipulate that 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.

See the following page for **REMINDERS**

A few 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). Ordinarily, it **can not 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.nonprofits.org/library/gov/urs/>) for updates to this packet. **Continual changes will be made** to *this* version of the URS packet (though no changes at all were made to ver. 1.0 during its 18-month life) 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 ver. 2.00 packet.

So that filers and state officials may more readily identify the documents they are working with, we have developed the following protocol for reflecting changes to the original 2.00 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. 2.01 (and so on, to 2.02, 2.03, 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 North Carolina agrees to accept the URS and the Appendix is revised to reflect this addition, the changes will be introduced into ver. 2.20.

7. **All filers** should *check the Appendix of Cooperating States* for what information should included and/or attached to the URS to ensure a complete registration filing in all cooperating states. Please pay particular attention to the attachments required for each state and submit *only* the 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. 3.00). 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. 2.00 will also accept successive URS versions that begin with the number two (2.xx).

Required Supplementary Forms

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

Arkansas

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

Georgia

- * Georgia Supplement to URS (1 pg)

Mississippi

- * Supplement to URS (3 pgs)

North Dakota

- * Registered Agent Consent to Serve (1 pg + instructions)
- * Certificate of Authority (1 pg + instructions)

Tennessee

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

West Virginia

- * West Virginia Supplement to URS (2 pg)



MARK PRYOR
ATTORNEY GENERAL
OFFICE OF THE ATTORNEY GENERAL
200 CATLETT-PRIEN BUILDING - 323 CENTER STREET
LITTLE ROCK, AR 72201-2610 (501) 682-2007

IRREVOCABLE 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 of the provisions of Act 1198 of 1999, 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 had been made on its agents in person.

Date Signed _____ Charitable Organization _____
BY: _____
Signature _____
Printed Signature _____
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
_____, 19 _____.

My Commission Expires: _____ Signature of Notary Public _____
_____/_____/_____ Printed Signature _____
County of Residence _____



**OFFICE OF SECRETARY OF STATE
STATE OF GEORGIA
DIVISION OF SECURITIES AND BUSINESS REGULATION
2 MARTIN LUTHER KING, JR. DRIVE, SUITE 802 WEST TOWER
ATLANTA, GA 30334
(404) 656-4910
(404) 657-8410 FAX**

GEORGIA SUPPLEMENT TO UNIFIED REGISTRATION STATEMENT

This supplement must be completed and attached to the Unified Registration Statement filed with the State of Georgia. Registration will not become effective until this information is filed. Registration is valid for one year from effective date. All organizations not previously registered in Georgia will be issued a registration number when application is filed. Please use this number on all correspondence and filings.

Submit the following information on at least one member of executive board of organization.

NAME _____ TITLE _____

ADDRESS _____

DATE OF BIRTH _____ SOCIAL SECURITY NUMBER _____

10-YEAR EMPLOYMENT HISTORY BEGINNING WITH MOST RECENT EMPLOYMENT:

MISSISSIPPI SECRETARY OF STATE

SUPPLEMENT TO UNIFIED REGISTRATION STATEMENT & ANNUAL FINANCIAL REPORT FORM (FORM FS)

INSTRUCTIONS

FORM FS must be completed and be in agreement with financial information reported on IRS Form 990 or the filed financial statement. The registration will be rejected and returned if FORM FS is not complete and/or not in agreement with supporting documents.

1) An audited financial statement prepared by a certified public accountant and IRS Form 990 must be filed along with the Unified Registration Statement and Annual Financial Statement Form if the organization:

(A) Received contributions over \$100,000;

(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 Annual Financial Report form must be signed by both the president (or other authorized officer) and chief financial officer (See Section 79-11-507(1) of the Mississippi Charitable Solicitations Act).

2) A financial statement, audited or unaudited, and the IRS Form 990 or 990EZ (if filed) must be filed with the Unified Registration Form and Annual Financial Report form if the organization:

(A) Received contributions of less than \$100,000;

(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 Annual Financial Report Form must be signed by the president or other authorized officer (See Section 79-11-507(2) of the Mississippi Charitable Solicitations Act).

3) Organizations with contributions under \$25,000 must complete the Annual Financial Report. (See Section 79-11-507(3) of the Mississippi Charitable Solicitations Act).

The Annual Financial Report Form must be signed by the president or other authorized officer.

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

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

(601) 359-1633 or 888-236-6167

REGISTRATION IS REQUIRED PRIOR TO ANY SOLICITATION OF CONTRIBUTIONS

RENEWAL OF REGISTRATION

All registrations must renew annually. A complete unified registration statement and annual financial report form, along with all attachments, is due by the date on the Certificate of Registration issued by this Office.

NOTICE: MISSISSIPPI LAW DOES NOT ALLOW AN EXTENSION.

FORM FS

MISSISSIPPI SECRETARY OF STATE
ANNUAL FINANCIAL REPORT FORM

NAME OF ORGANIZATION MISSISSIPPI REGISTRATION # C - _____

List person to whom correspondence regarding registration should be directed:

FORM FS must be completed and be in agreement with financial information reported on IRS Form 990 or the filed financial statement. The registration will be rejected and returned if FORM FS is not complete and/or not in agreement with supporting documents.

FISCAL YEAR END _____

1. RECEIPTS AND INCOME (REVENUE)

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

NET AMOUNT DEDICATED OR DISBURSED FOR EACH MAJOR PURPOSE, CHARITABLE OR OTHERWISE:

1. PROGRAM SERVICES (ITEMIZE BY CATEGORY)

PUBLIC EDUCATION PROGRAMS _____

RESEARCH _____

SUBTOTAL PROGRAM SERVICES \$ _____

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

Sworn to and subscribed before me this the
_____ day of _____, 19__

PRINTED OR TYPED NAME AND TITLE

NOTARY PUBLIC

NOTARY SEAL

CHIEF FINANCIAL OFFICER

DATE

Sworn to and subscribed before me this the
_____ day of _____, 19__

PRINTED OR TYPED NAME AND TITLE

NOTARY PUBLIC

NOTARY SEAL



**CERTIFICATE OF AUTHORITY
FOREIGN CORPORATION
APPLICATION**
SECRETARY OF STATE
SFN 13100 (8-97)

FOR OFFICE USE ONLY

| | |
|-------|----|
| ID# | |
| WO# | |
| Filed | By |

SEE REVERSE SIDE FOR FEES, FILING AND MAILING INSTRUCTIONS

- 1.A. The application **MUST** be accompanied by ALL of the following:
- Filing fee of \$125 if a Foreign Business or Professional Corporation
 - Filing fee of \$40 if a Foreign Nonprofit Corporation
 - Signed Consent of Registered Agent and fee of \$10
 - Current, **ORIGINAL 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

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 from state of origin

B. Federal ID #

C. If the corporation chooses to use a name other than its corporate name, that name is a trade name and **must** be registered with the North Dakota Secretary of State. (SEE INSTRUCTION 3.C.) If applicable, provide the trade name below and complete the Trade Name Registration form if the selected trade name is not already registered in North Dakota,

D. If the corporation has been notified by the North Dakota Secretary of State that its corporate name is the same as, or deceptively similar to a name already registered, this application for Certificate of Authority **must** be accompanied by one of the following: (check one)

Consent to use of name from the conflicting name holder(s)

An application for registration of a trade name for use in transacting business in North Dakota. The trade name adopted is:

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

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 <input type="checkbox"/> Perpetual <input type="checkbox"/> Other (Specify) | D. Telephone # |
| | | | E. Toll-free telephone # |

6.A. Name of required registered agent in **NORTH DAKOTA** (SEE INSTRUCTION 6.A.)

B. Federal ID/social security # of registered agent

C. Address of registered agent in **NORTH DAKOTA** which may not only be a post office box number (Street/RR, and PO Box if applicable, city, state, zip +4)

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

| OFFICE | Check box if officer also serves as director | NAME | COMPLETE MAILING ADDRESS | | | |
|----------------|--|------|--------------------------|--------|------|--------------|
| | | | Street/RR | PO Box | City | State Zip +4 |
| PRESIDENT | <input type="checkbox"/> | | | | | |
| VICE PRESIDENT | <input type="checkbox"/> | | | | | |
| SECRETARY | <input type="checkbox"/> | | | | | |
| TREASURER | <input type="checkbox"/> | | | | | |
| DIRECTOR | | | | | | |
| DIRECTOR | | | | | | |

9. The undersigned, a person authorized by the corporation to sign this application, knows the contents thereof, and believes the statements made to be true.

Original signature _____ Date _____

10. Name of person to contact about this application _____ Daytime telephone # _____

SFN 13100 (8-97) Page 2

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.

1. A. 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 \$125 if a foreign business or professional corporation, **OR** \$40 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.)
 - Signed Consent of the Registered Agent **AND** fee of \$10.
 - **Current, ORIGINAL** 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 a certificate, or a copy of the articles of incorporation is not acceptable. The certificate must have been certified within 90 days of the date of application.
- B. 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.
3. A. 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.
- B. To properly maintain corporate records, the Federal ID number is required.
- C. If the corporation is applying for Certificate of Authority in a name other than its corporate name, provide the alternate name chosen or required to be elected for use in North Dakota. North Dakota law provides that a foreign business corporation and a foreign nonprofit corporation may apply for a Certificate of Authority under any name. The corporate name of a foreign business corporation **MUST INCLUDE** the word "corporation", "company", "incorporated", or "limited", or an abbreviation of one of these words. If the corporate name of a foreign business corporation does not contain one of these words or abbreviations, one must be elected to be used in North Dakota. **The application will be rejected if an election is not made and the corporate name in 3.A. is not in compliance with these requirements.** A Trade Name Registration **AND** fee of \$25 must accompany the application when an alternate name is desired or required. The name of a foreign professional corporation shall contain words or abbreviations required or authorized by the laws of the jurisdiction in which it is incorporated. (For reference, see North Dakota Century Code, Section 10-19.1-133, 10-31-05, or 10-33-125.)
- D. Select the option the corporation elects to pursue if its corporate name is in conflict with a name previously registered with the Secretary of State. Item 3.D. should remain blank if the applicant is not aware of a name conflict.

North Dakota law provides that a corporate name may not be the same as, or deceptively similar to, a name already registered with the North Dakota Secretary of State. However, the name may be used if the application for Certificate of Authority is accompanied by:

 - 1) A signed consent to use of name **AND** fee of \$10. The consent to use of name must be drafted by the applicant since a form for consent to use of name is not prescribed by the Secretary of State.
 - 2) A certified copy of a judgment of a court in this state establishing the prior right of the applicant to the use of the name in this state.
 - 3) A Trade Name Registration **AND** fee of \$25. A blank Trade Name Registration form can be obtained by writing to the address at the bottom of this form, or by calling 701-328-4284.

TRADE NAMES: Any corporation conducting business in North Dakota under a name other than its corporate name, must register the trade name with the Secretary of State.

 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.**
 5. A. Identify the state or country in which the corporation is incorporated.
 - B. 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.
 - C. Identify whether the corporation is incorporated with "perpetual" existence or provide the specific date on which it is to be dissolved.
 - D. The telephone number of the corporation's principal executive office is required.
 - E. Provide a toll-free telephone number if the corporation has one to expedite services to the corporation for the duration of the filing.
 6. A. A corporation **MUST** continuously maintain a registered agent and the address of the agent in North Dakota. Provide the name of the individual North Dakota resident, or domestic or foreign corporation appointed to serve as registered agent in North Dakota. A corporation appointed as registered agent must be registered and in good standing with the North Dakota Secretary of State. If a corporation is named as registered agent, provide the "correct" corporate name of the corporation. A corporation cannot serve as its own registered agent.
 - B. To properly identify registered agents, the Federal ID number or social security number of the registered agent is required.
 - C. Provide the complete address in North Dakota of the appointed registered agent. (See definition of complete mailing address in item 4.) **A POST OFFICE BOX NUMBER IS NOT SUFFICIENT ADDRESS FOR SERVICE OF PROCESS.**
 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 bear an **ORIGINAL** signature by an individual authorized to sign on behalf of the corporation. A stamped or facsimile signature is not acceptable.
 10. Provide the name 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.

MAILING INSTRUCTIONS: Send original documents **AND filing fees** to:

Secretary of State
State of North Dakota
600 East Boulevard Avenue
Bismarck ND 58505-0500

ANNUAL REPORTS: An annual report is required starting in the year following that in which the Certificate 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.



**REGISTERED AGENT
CONSENT TO SERVE**
SECRETARY OF STATE
SFN 7974 (9-97)

FOR OFFICE USE ONLY

| | |
|--------|----|
| ID # | |
| File # | |
| 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 or real estate investment trust)

3.A. Name of the registered agent

B. Registered agent is (Check one)

- An individual North Dakota resident
- A corporation
- A limited liability company
- A limited liability partnership

C. Federal ID # or social security # of registered agent

4. The undersigned, as registered agent, or as authorized to sign on behalf of the registered agent, consents to act in the capacity of registered agent until removed or until a resignation is submitted to the Secretary of State in accordance with North Dakota laws.

Original signature of registered agent

Date

SFN 7974 (9-97) Page 2

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) Foreign professional limited liability companies
- h) Domestic and foreign limited liability partnerships
- i) 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.** 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.
3. A. 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 correct name.

B. Indicate whether the appointed registered agent is an individual, a corporation, a limited liability company, or a limited liability partnership. **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 as its own registered agent.** A corporation may serve as the registered agent for another corporation, a limited liability company, a limited liability 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, or a real estate investment trust. A limited liability partnership **may only** serve as the registered agent for another limited liability partnership.

C. To properly maintain registered agent records, the Federal ID or social security number of the registered agent is required.
4. The statement must be dated and bear an **ORIGINAL** signature by the registered agent named in item 3.A. A stamped or facsimile signature is not acceptable.

If the registered agent is an individual, the signature must be identical to the name provided in item 3.A. including middle initials, etc.

If another corporation, limited liability company, or limited liability partnership is named as registered agent, the consent may be signed by an officer, a manager, a partner, or an individual empowered by the organization to sign on its behalf.

ASSISTANCE: If assistance is required to complete the form, call 701-328-4284.

MAILING INSTRUCTIONS: Send original consent form **AND** filing fee to:

Secretary of State
State of North Dakota
600 East Boulevard Avenue
Bismarck ND 58505-0500



Department of State
Charitable Solicitations
James K. Polk Building, Suite 1700
Nashville, TN 37243-6308
(615) 741-2555

WARNING: Falsification or misleading statements
subject to maximum \$5,000 penalty,
T.C.A. § 48-101-514

SUMMARY OF FINANCIAL
ACTIVITIES OF A
CHARITABLE ORGANIZATION

OFFICE USE ONLY

Date Stamped

INSTRUCTIONS:

A charitable organization must use this form to report financial activities for its most recently completed fiscal year. Amounts entered below must correspond with entries on the organization's Internal Revenue Service Form 990. (Refer to IRS Form 990 line items in parentheses). This completed financial statement must be signed by two (2) separate authorized officers in the presence of a Notary Public and filed with the Secretary of State within six (6) months of the end of the fiscal year. A copy of the filed IRS Form 990, and any other forms required to be filed with the IRS, must accompany this form. Organizations with gross revenue in excess of two hundred fifty thousand dollars (\$250,000) must also submit an audit report prepared by an independent public accountant or certified public accountant.

This form, including attachments, is a public record. A copy will be provided upon request to any interested persons.

Name of Organization:

Address:

Fiscal Year Ending: [if fiscal year has changed, mark (x)]

Federal ID# State ID# Telephone#

A. Gross Revenue

- 1. Public Contributions (IRS Form 990, Lines 1a and 1b) \$
- 2. Government grants (Line 1c) \$
- 3. Program service fees (Line 2) \$
- 4. Special events and activities (Line 9a) \$
- 5. Gross sales of inventory (Line 10a) \$
- 6. Other Revenue (Lines 3, 4, 5, 6c, 7, 8d, 11) \$
- 7. Total Revenue [add 1 through 6] \$

B. Expenses

Statement of Program Service Accomplishments

The organization's primary purpose

- 8. Program A (Part III, a) \$
- 9. Program B (Part III, b) \$
- 10. Program C (Part III, c) \$
- 11. Other Program Services (Part III, d&e) \$
- 12. Total Program Expenses [add 8 thru 11] (Line 13&Part III, f) .. \$
- 13. Direct Expenses from Special Events (Line 9b) \$
- 14. Cost of goods sold (Line 10b) \$
- 15. Management and general expenses (Line 14) \$
- 16. Fund raising expenses (Line 15) \$
- 17. Payments/services to affiliates (Line 16) \$
- 18. Total Expenses [add 12 thru 17] \$
- 19. Excess/Deficit for the year [7 minus 18] (Line 18) \$

C. Changes in Net Assets or Fund balances

- 20. Net assets/fund balances at beginning of year (Line 19) \$
- 21. Other changes in net assets or fund balances (Line 20) \$
- 22. Net assets/fund balances [add 19 thru 21] (Lines 21&73) ... \$
- 23. Total assets (Line 59) \$
- 24. Total liabilities (Line 66) \$
- 25. Net assets/fund balances [23 minus 24] (Lines 21&73) \$

ACCOUNTING METHOD USED:

CASH: _____ ACCRUAL: _____ OTHER: _____

Part II. REPORTING JOINT COSTS OF MULTI-PURPOSE ACTIVITIES

Lines (A), (B), and (C) pertain to the joint allocation of costs associated with fund raising. This section must be completed if your organization allocates the costs of multipurpose activities between program services, management and general, and fund raising.

- A. Did you report in "PROGRAM SERVICES" any joint costs from a combined educational and fund raising campaign? Yes No
- B. If "Yes", enter the total amount before any allocation of these joint costs \$ _____; (1) the amount allocated to "Program Services" \$ _____; (2) the amount allocated to "Administrative" \$ _____; (3) the amount allocated to "Fund Raising" \$ _____.
- C. What was the method used to determine the joint allocation categorization?

Part III. PROFESSIONAL SOLICITORS/FUND RAISING COUNSEL

- A. What is the total amount your organization paid to any professional solicitor?
 \$ _____; to any professional fund raising counsel? \$ _____

I/We 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/our knowledge.

 Signature of Authorized Officer

 (Print Name)

 Title

 Date Signed

NOTARY SEAL

 Signature of Chief Fiscal Officer
 or other Authorized Officer

 (Print Name)

 Title

 Date Signed

NOTARY SEAL

SWORN TO AND SUBSCRIBED BEFORE ME AT:

 (City, State)

This ____ Day of _____, 19 ____

SWORN TO AND SUBSCRIBED BEFORE ME AT:

 (City, State)

This ____ Day of _____, 19 ____

 Signature of Notary Public

My Commission Expires: _____

 Signature of Notary Public

My Commission Expires: _____

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:_____.

Appendix of Cooperating States

(URS v. 2.20)

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

Alabama

Governing law: Al. Code Sec. 13A-9-70 *et seq.*

Exemptions: Educational institutions and their related foundations; religious organizations; political organizations; fraternal, social, educational, alumni, health care foundation, historical and civil rights organizations; civic leagues and civic organizations which solicit solely from their membership; 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; veterans organizations provided all fundraising activities are carried out by volunteers. *Fees:* \$25.00

Check payable to: "Office of the Attorney General."

Period covered: Registration is good indefinitely (but financial reports must be filed annually, due within 90 days of the close of the fiscal year).

Due date: N/A

Required signatures: Two. President or other authorized Officer and the Chief Fiscal Officer.

Notarized signature required: Yes.

FR 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

Arkansas

Governing law: Ark. Code Ann. § 4-28-406

Exemptions: Nonprofits raising less than \$25,000 per year with no paid staff or fundraisers; religious organizations; parent-teacher associations; accredited educational institutions; civic organizations; local service clubs; veteran's posts; fraternal societies; volunteer fire or rescue groups; local nonprofit civic leagues; nonprofit hospitals; broadcast media owned or operated by an educational institution or government agency; and government agencies.

Fees: No fee required.

Period covered: One year.

Due date: Anniversary of initial registration.

Required signatures: One. Any authorized officer or a director or an incorporator.

Notarized signature required: Yes.

FR contracts: Yes.

Certificate/Articles of Incorporation: No.

Bylaws: No.

IRS Form 990: Yes.

IRS Determination Letter: Yes.

Resident/Registered Agent required: No, but related state Form required. See below.

Audit: No.

State forms additional to URS: One: "Irrevocable Consent for Service: Charitable Organization".

Mailing address: Ofc of Atty General, Consumer Prot. Div., 323 Center St #200, Little Rock, AR 72201-2610

Info. telephone & contact: 501-682-6150, Shellie L. Wallace, Asst AG

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: Government agencies; religious corporations; political committees; religious organizations; schools and hospitals; licensed healthcare service plans; and corporate trustees subject to the jurisdiction of other California state and federal agencies. Organizations with annual gross revenues less than \$25,000 need file only once every tenth year.

Fees: \$25 due January 15 annually with State Form CF-1 or CF-2 (obtain from state office)

Check payable to: "Office of the Attorney General"

Period covered: One year.

Due date: Anniversary of initial registration.

Required signatures: One. Any authorized officer or director or incorporator.

Notarized signature required: No.

FR 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: 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>

Connecticut

Governing law: C.G.S. §21A-190a, *et seq.*

Exemptions: Nonprofits normally receiving less than \$25,000 annually and not paying anyone primarily to raise funds; religious corporations, institutions, and societies; parent-teacher associations; accredited educational institutions; nonprofit hospitals; Govt units or instrumentalities. Organizations seeking an exemption must file "Claim of Exemption From Registration" (no fee required) with the agency listed below.

Fees: \$20

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

Period covered: Registration is good indefinitely (but financial reports must be filed annually, are due 5 months after end of fiscal year and must be submitted with a \$25 fee).

Due date: N/A

Required signatures: Two. Any authorized officers.

Notarized signature required: No.

FR contracts: No.

Certificate/Articles of Incorporation: No.

Bylaws: No.

IRS Form 990: No.

IRS Determination Letter: No.

Resident/Registered Agent required: No.

Audit: No.

State forms additional to URS: None.

Mailing address: Ofc of Atty General, Public Charities Unit, 55 Elm St., Hartford, CT 06106-1746

Info. telephone: 860-808-5030

Web: www.cslnet.ctstateu.edu/attygenl/charity.htm

District of Columbia

Governing law: D.C. Code §2-711 (1981 ed.)

Exemptions: Solicitations by 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; for educational purposes; for a church or a religious corporation or an organization under the control of a church or religious corporation; by American Red Cross; exclusively among the membership of the soliciting agency. Organizations seeking exemption must file "Form 164."

Fees: \$80

Check payable to: "DC Treasurer."

Period covered: One year.

Due date: Initial: Prior to soliciting. Renewal: September 1.

Required signatures: Two. President or Vice President, and Secretary or Assistant Secretary. **IMPORTANT NOTE:** By signing the URS, the signers certify that the organization does *not* owe \$100 or more in civil fines (levied on D.C. resident corps. for various infractions) to the D.C. Government [this condition replaces a separate D.C. form for that purpose].

Notarized signature required: Yes.

FR 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: None.

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

Info. telephone: 202-442-4513

Georgia

Governing law: O.C.G.A. §43-17-1, *et seq.*

Exemptions: Organizations with less than \$25,000 in annual revenues; organizations recognized as religious under IRC 501(c)(3) and not required to file IRS Form 990; nonprofit educational institutions and agencies operated, supervised or controlled by them; local and statewide organizations of hunters, fishers, and target shooters with 501(c)(3) or (4) status; political parties, candidates, and political action committees; national charities with Georgia affiliates already registered.

Fees: \$25 initial; \$10 renewal

Check payable to: "Secretary of State."

Period covered: One year.

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.

FR 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 with revenue between \$500,000 and \$1 million. Financial report when revenue is less than \$500,000.

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

Info. telephone & contact: 404-656-4910; Lori Young

Web: www2.state.ga.us/GAOCA.charitab.html

Illinois

Governing Law: 760 ILCS 55/1; 225 ILCS 460/1

Exemptions: Government agencies, accredited educational institutions, fraternal, patriotic, social, educational, alumni organizations and historical societies when solicitation is confined to their membership. Religious organizations and organizations with gross revenue under \$15,000 not using a paid fundraiser are required to register but are exempt from annual financial filings.

Fees: \$15

Check payable to: "Illinois Charity Bureau Fund."

Period covered: Indefinitely (Financial reports must be filed annually and are due 6 months after the end of the fiscal year).

Due date: N/A.

Required signatures: Two. President and Chief Financial Officer.

Notarized signature required: No.

FR 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 and Solicitations Bureau, 100 West Randolph Street, 11th Floor, Chicago, Illinois 60601-3175

Info. telephone: 312-814-2503

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: \$20

Check payable to: "Secretary of State."

Period covered: One year.

Due date: Within 6 months of Fiscal Year end.

Required Signatures: Two. An Authorized Officer and Chief Fiscal Officer.

Notarized signature required: No.

FR 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 \$100,000.

State forms additional to URS: None.

Mailing address: Ron Thornburgh, Sec. of State, First Floor, Memorial Hall, 120 SW 10th Avenue, Topeka, Kansas, 66612-1594

Info. Telephone: 785-296-4564

Web: www.kssos.org/charity.html

Kentucky

Governing law: K.R.S. §367.650

Exemptions: Religious organizations soliciting funds for religious purposes; solicitations by an organization of its members and their families only; solicitations by an accredited educational institution from alumni, faculty, students and families.

Fees: None.

Check payable to: N/A

Period covered: One year (or until Dec. 31 following initial registration).

Due date: December 31.

Required signatures: One. Any officer.

Notarized signature required: Yes.

FR 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.

Mailing address: Ofc of Atty General, Consumer Prot. Div., 1024 Capital Center Dr., Frankfort, KY 40601

Info. telephone & contact: 502-573-2200, Wanda Deplane

Louisiana

Governing law: La. R.S. 51:1901-1904.

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.

Fees: \$25

Check payable to: "Consumer Protection Section."

Period covered: Registration is good indefinitely (but financial reports must be filed annually and are due 5 months after end of Fiscal Year).

Due date: N/A

Required signatures: One. Any authorized officer, director or incorporator.

Notarized signature required: No.

FR 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: Dept. of Justice, Public Protection Div., 301 Main St #1250, Baton Rouge, LA 70801

Info. telephone & contact: 225-342-2753; Sonja Anderson.

Web: www.laag.com/cbcf.htm

Maine

Governing law: 9 M.R.S.A. Chapter 385, Sec. 5001-5016

Exemptions: Organizations established for religious purposes; organizations that solicit primarily within the membership of the organization and where solicitation activities are conducted by members; organizations that do not receive contributions from the public in excess of \$10,000 or do not receive contributions from more than 10 person during the calendar year, if fundraising is carried on by volunteers; educational institutions registered or approved by Dept. of Ed.; non-profit and charitable hospitals. If claiming exemption, org. must submit a copy of form letter from IRS and a \$10 fee.

Fees: Initial: \$150 (e.g. \$100 plus \$50 application fee) Renewal: \$100 plus \$50 for organization raising more than \$30,000

Check payable to: "Treasurer, State of Maine."

Period covered: One year (or until Nov. 30th following initial registration)

Due date: November 30.

Required signatures: One. An authorized officer.

Notarized signature required: No.

FR 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 receipts more than \$30,000

State forms additional to URS: None.

Mailing address: Office of the Attorney General, Charitable Solicitation Registration, 35 State House Sta., Augusta, ME 04333-0035

Info. telephone: 207-624-8624, Marlene McFadden

Email: marlene.m.mcfadden@state.me.us

Web: www.state.me.us/ag/consumer.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 or affiliated school 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 ME.

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.

Due date: Within six (6) 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 to 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 that the copy of the IRS Form 990 or 990EZ accompanying the statement is a copy of the form filed with the IRS.

Notarized signature required: Yes.

FR 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.

Info. telephone: 410-974-5534.

Web: www.sos.state.md.us

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; charities who do not operate in Mass. and who raise \$5,000 per year or less or receive contributions from no more than ten persons, provided no one is paid to be a fundraiser.

Fees: \$50 initial fee; thereafter based on revenues and paid with Mass. annual financial report (less than \$100,000 = \$35; 101,000-\$250,000 = \$70; \$250,001-\$500,000 = \$125; \$500,000+ = \$250).

Check payable to: "Commonwealth of Massachusetts."

Period covered: Indefinite but financial reports due annually.

Due date: Prior to operating or raising funds in Mass. **IMPORTANT**

NOTE: In practice, Mass. accepts its *annual financial report* as satisfying the technical requirement of renewing the initial registration. Therefore, there is no registration renewal, as such. And, therefore, **the URS is only used for initial registrations** in Mass.

Required signatures: Two. The President or other authorized officer and the treasurer or Chief Financial Officer.

Notarized signature required: No.

FR contracts: No.

Certificate/Articles of Incorporation: Yes.

Bylaws: Yes.

IRS Form 990: No.

IRS Determination Letter: No.

Resident/Registered Agent required: No.

Audit: No.

State forms additional to URS: None.

Mailing address: Dept. of Atty General, Div. of Public Chars., One Ashburton Pl., Rm 1413, Boston, MA 02108-1698

Info. telephone & contact: 617-727-2200; Richard Allen, Asst AG.

Michigan

Governing law: MCLA §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" and (iii) certifies that the copy of the IRS Form 990 or 990 EZ accompanying the statement is a copy of the form filed with the IRS.

IMPORTANT NOTE for a parent corp. wishing to include Mich. subsidiaries in its license – *Must include with URS:* IRS group exemption letter or determination letter for each chapter; if foreign corp., Mich. certificate of authority; listing of names and addresses of Mich. 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.

Due date: 30 days prior to license expiration.

Required signatures: One. Trustee or Officer

Notarized signature required: No.

FR 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: No.

Mailing address: Atty General, Charitable Trust Sec., P.O. Box 30214, Lansing, MI 48909

Info. telephone & contact: 517-373-1152, Marion Gorton, Administrator

Minnesota

Governing law: Minn. Stats. Chapter 309

Exemptions: Religious organizations exempt from filing IRS Form 990; organizations receiving \$25,000 or less annually and not using a paid fundraiser; Accredited colleges and secondary schools; fraternal, patriotic, social educational, alumni, professional, trade, or learned societies that limit solicitations to members. Must file "Verification of Exemption" Form.

Fees: \$25 (\$50 late fee)

Check payable to: "State of Minnesota."

Period Covered: One year.

Due date: Initial: Prior to soliciting. Renewal: Six months after end of organization's fiscal year (90-day extension available). NOTE: Minn. 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 (i.e., there are no separate forms or procedures for registration renewal). 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 that 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.

FR contracts: Yes.

Certificate/Articles of Incorporation: Yes.

Bylaws: No.

IRS Form 990: Yes.

IRS Determination Letter: Yes.

Resident/Registered Agent required: No.

Audit: Not with initial registration but with renewal if revenue is more than \$30,000

State forms additional to URS: None.

Mailing address: Ofc. of Atty General, Charities Div., 445 Minnesota St #1200 NCL Tower, St. Paul, MN 55101-2130

Info. telephone & contact: 651-296-6172, Cyndi Nelson

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.

Due date: Anniversary date.

Required signatures: Two. President or authorized officer and Chief Financial Officer.

Notarized signature required: Yes.

FR 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 gross revenue is more than \$100,000 or if more than \$25,000 when a professional fundraiser is used. If gross revenue is less than \$100,000 file a financial statement and Form 990 (if filed). Secretary has statutory authority to request audits on a case-by-case basis for registrants between \$25,000 and \$100,000.

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: 601-359-1633 or (toll free) 888-236-6167, Kathy French.

Web: www.sos.state.ms.us/busserv/charities/charities.html

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, initial and renewal (\$50 reinstatement fee).

Check payable: Check or money order to "Merchandising Practices Revolving Fund".

Period covered: One year.

Due date: Within 2½ months of Fiscal Year end.

Required signatures: One. Any authorized officer.

Notarized signature required: Yes.

FR 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, P.O. Box 899, Jefferson City, MO 65102-0899

Info. telephone & contact: 573-751-1197, Kimberly Haddix

Nebraska

In 1996 the portions of the law that required charitable organizations to register with Nebraska's Secretary of State before soliciting funds in Nebraska were rendered unenforceable by a Nebraska Supreme Court decision. The entire solicitation law was subsequently repealed by the legislature.

Charitable organizations are **not currently required to register** with the State of Nebraska before soliciting. According to the Attorney General's Office, as of this writing (4-30-99) no new registration legislation has been introduced. Filers may wish to check periodically with the Secretary of State's office for updated information.

Mailing address: Sec. of State, 2300 State Capitol, Lincoln, NE 68509-4608

Info. telephone & contact: 402-471-2554

New Hampshire

Governing law: RSA 7:19

Exemptions: Religious organizations and their integrated auxiliaries; conventions or associations of churches.

Fees: \$25 initial; \$50 renewal.

Check payable to: "State of New Hampshire."

Period Covered: One year.

Due Date: Within 4½ months of Fiscal Year end

Required signatures: Two. President or chief presiding officer, and treasurer or custodian of funds.

Notarized signature required: No.

FR 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: 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 Div., 33 Capitol St, Concord, NH 03301-6397.

Info. telephone & contact: 603-271-3591, Terry Knowles, Registrar

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.

Fees: Gross contributions less than \$10,000 = no fee; less than \$100,000 or less = \$60; \$500,000 or less = \$150; more than \$500,000 = \$250.

Check payable to: "NJ Division of Consumer Affairs".

Period covered: One year.

Due date: Within six months of the Fiscal Year end.

Required signatures: Two authorized officers, one being the chief fiscal officer.

Notarized signature required: No.

FR 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, 124 Halsey Street, 7th Floor, PO Box 45028, Newark, NJ 07101.

Info. telephone: 973-504-6529

New Mexico

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.

Check payable to: N/A

Period covered: Indefinite

Due date: No renewal of registration but financial reports are due annually within 75 days of Fiscal Year end

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

Notarized signature required: Yes.

FR 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: Char. Org. Registry, Ofc of Atty General, PO Drawer 1508, Santa Fe, NM 87504-1508

Info. telephone & contact: 505-827-6060, Daniel Moore

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 co-venturers; 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: \$25

Check payable to: "Department of Law."

Period covered: Indefinite.

Due date: N/A, but annual financial report due 4½ months after fiscal year end.

Required signatures: Two. President and director or chief fiscal officer.

Notarized signature required: No.

FR 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 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 Flr, New York, NY 10271

Info. telephone & contact: 212-416-8400, Karin K. Goldman, Asst AG
Web: www.oag.state.ny.us/charities/charities.html

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 annual
Check payable to: "Secretary of State."
Period covered: One Year.
Due date: September 1.
Required signatures: One. Any party authorized by the corporation.
Notarized signature required: Yes.
FR contracts: Yes.
Certificate/Articles of Incorporation: Yes.
Bylaws: No.
IRS Form 990: Yes.
IRS Determination Letter: No.
Resident/Registered Agent required: Yes (see below for required form).
Audit: Yes.
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

Ohio

Governing law: OH Code Chapt. 1716
Exemptions: Religious agencies and organizations, and agencies, and organizations operated, supervised, or controlled by a religious organization; Any educational institution, when solicitation of contributions is confined to alumni, faculty, trustees, or students and their families; any organization that does not receive gross revenue, excluding grants or awards from the government or a 501(c)(3) organization, in excess of \$25,000 and does not compensate any person primarily to solicit.
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.
Due date: Within 4½ months of Fiscal Year end.
Required signatures: One. Treasurer or Chief Fiscal Officer.
Notarized signature Required: Yes.
FR 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: Ofc of the Atty General, Char. Foundation Sect, 101 E. Town St, 4th Fl., Columbus, OH 43215-5148.
Info. telephone & contact: 614-466-3180; Kathy Spang.
Web: www.ag.state.oh.us/charitab.charitab.html

Oklahoma

Governing law: Title 18 O.S. § 552 *et seq.*
Exemptions: Religious organizations and organizations directly operated, supervised, or controlled by a religious organization; 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: Yes.
FR contracts: Yes.
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.
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.

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.
Check payable to: N/A
Period covered: Indefinite.
Due date: N/A (but annual reports due within 4½ months of Fiscal Year end).
Required signatures: One. An authorized trustee or officer or director.
Notarized signature required: No.
FR 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: Oregon Dept. of Justice, Charitable Activities, 1515 S.W. 5th Ave. #410, Portland, OR 97201
Info. telephone: 503-229-5725

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 that file 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-\$250 (organizations receiving 0-\$25,000 in gross contributions = \$15; 25,001-\$100,000 = \$100; 100,001-\$500,000 = \$150; \$500,000+ = \$250).

Check payable to: "Commonwealth of Pennsylvania."

Period covered: One year. Must renew annually.

Due date: 135 days after end of Fiscal Year. **NOTE:** Pa. law **mandates** a \$25/month (or portion: one day late = one month) late filing fee.

Required signatures: Two. President or other officer, and chief fiscal officer.

Notarized signature required: Yes.

FR 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 \$100,000 (CPA review \$25,000 to \$100,000).

State forms additional to URS: None.

Mailing address: Dept. of State, Bureau of Charitable Orgs., 124 Pine Street, Third Floor, PO Box 8723, Harrisburg, PA 17105.

Info. telephone & contact: 717-783-1720, Karl Emerson, Dir.

Web: www.dos.state.pa.us/charity/index.html

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; Non-profit 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.

Due date: Anniversary of initial registration.

Required signatures: Two authorized officials, one of whom must be a director or trustee.

Notarized signature required: Yes.

FR Contracts: Yes.

Certificate/Articles of Incorporation: No.

Bylaws: No.

IRS Form 990: Yes.

IRS Determination Letter: No.

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

Info. telephone & contact: 401-222-5413; Charles Egan

Web: www.riag.state.ri.us/consumer.charity.html

South Carolina

Governing law: §33-56-10 South Carolina

Exemptions: Religious organizations or groups affiliated with and forming an integral part. The following are exempt *provided they do*

not raise funds through professional solicitors: Educational institutions that solicit contributions only from students and their families, alumni, faculty, friends, and other constituencies; Charitable organizations that do not solicit and receive more than \$5,000 per calendar year; Organizations that solicit exclusively from their members; any veterans organization that has a congressional charter.

Fees: \$50

Check payable to: "Secretary of State"

Period covered: One year.

Due date: July 1 (but annual financial reports are due 4½ months after end of organization's fiscal year).

Required signatures: Two. Chief Executive Officer and Treasurer.

Notarized signature required: Yes.

FR contracts: Yes.

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.

Mailing address: Public Charities Section, Office of the Secretary of State, PO Box 11350, Columbia, SC 29211

Info. telephone & contact: 803-734-1790.

Web: www.scsos.com/charities.htm

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: Initial fee: \$50. Renewal on sliding scale: \$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.

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.

FR 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 \$250,000.

State forms additional to URS: Two: "Summary of Financial Activities" and "Supplemental Registration Form"

Mailing address: Sec. of State, Charitable Solicitations, James K. Polk Building, Suite 1700, Nashville, TN 37243-0308

Info. telephone & contact: 615-741-2555.

Web: www.state.tn.us/sos/charity.htm

Virginia

Governing law: §57-48 to 57-69, Code of Virginia

Exemptions: Any church or convention or association of churches; American Red Cross and any of its local chapters; Unions, trade associations, and labor organizations; Political parties or action committees. The following exemptions by request: Accredited educational institutions or re-

lated 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; Tax-exempt health care institutions licensed by their state Dept. of Health or Mental Health and any supporting foundation; 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; clinics certified by HLFA. Organizations seeking exemption must file "Forms 100A-100H" as applicable.

Fees: \$100 initial registration surcharge; *plus* fee based on gross contributions (0-\$25,000 = \$30; 25,001-\$50,000 = \$50; 50,001-\$100,000 = \$100; 100,001-\$500,000 = \$200; 500,001-\$1,000,000 = \$250; \$1,000,000+ = \$325).

Check payable to: "Treasurer of Virginia."

Period covered: One year.

Due date: Within 4½ months of Fiscal Year end.

Required signatures: Two. Chief fiscal officer and President or another authorized official.

Notarized signature required: Yes.

FR contracts: Yes.

Certificate/Articles of Incorporation: Yes.

Bylaws: Yes.

IRS Form 990: Yes or audited financial statements.

IRS Determination Letter: Yes.

Resident/Registered Agent required: Optional. May use Item #17 on URS.

Audit: Yes (or may file IRS Form 990 instead).

State forms additional to URS: None.

Mailing address: Div. of Consumer Affairs, Virginia 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

Washington

Governing law: Chapt. 19.09 *et seq.* RCW

Exemptions: Religious and political activities are exempt from the definition of "charitable activity". Those activities (1) under director of a religious organization entitled to tax exempt status for religious purpose, or (2) subject to the reporting requirements of the State Public Disclosure Act or the Federal Elections Campaign Act are not subject to the Charitable Solicitation Act. Organizations raising less than \$25,000 in an accounting year are exempt if all the activities of the organization are carried out by people who are unpaid for their services. Organizations seeking exemption must file an "Optional Statement for Exempt Organizations Form."

Fees: \$20 for initial registration. \$10 for renewal.

Check payable to: "The State of Washington."

Period covered: One Year.

Due date: The 15th day of the 5th month after Fiscal Year end.

Required signatures: One. The President, Treasurer, or comparable officer of the organization.

Notarized signature required: Yes.

FR contracts: Yes.

Certificate/Articles of Incorporation: No.

Bylaws: No.

IRS Form 990: Yes. (NOTE: Filers are invited to attach any explanations or additional information which they believe would increase understanding of financial information provided in the 990 or the URS.)

IRS Determination Letter: Yes.

Resident/Registered Agent required: No.

Audit: No.

State forms additional to URS: None.

Mailing address: Corporations Div., Sec. of State, P.O. Box 40234, 505 E. Union, Olympia, WA. 98504-0234

Info. telephone: 800-332-4483 or 360-753-0863.

Email: charities@secstate.wa.gov

Web: www.secstate.wa.gov/charities/default.htm

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, either directly or by acceptance of accreditation by an accrediting body and any auxiliary associations, foundations and support groups which are directly responsible to any such educational institutions; 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 that 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 fundraiser 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 if gross contributions is more than \$1 million.

Check payable to: "West Virginia Secretary of State." *Period covered:* One Year.

Due date: Anniversary date.

Required signatures: One. An authorized officer. *Notarized signature required:* Yes.

FR 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: State of West Virginia Unified Registration State Supplement

Mailing address: Secretary of State, State Capitol, Room 157-K, Charleston, WV, 25305.

Information telephone and contact: 304-558-6000. Catherine Ferotte

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 postsecondary 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: The remainder of the one-year registration period.

Due date: August 1st. (see sec. 440.08)

Required signatures: Two. The president or an authorized Officer and the Chief Fiscal Officer.

Notarized signature required: Yes.

FR contracts: No.

Certificate/Articles of Incorporation: Yes.

Bylaws: Yes.

IRS Form 990: Yes.

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 receive contributions in excess of \$100,00.

State forms additional to URS: No.

Mailing address: Department of Regulation & Licensing, Charitable Organizations, P.O. Box 8935, Madison, WI 53708-8935. *Email:* dorl@drl.state.wi.us

Information telephone: (608) 266-5511, ext. 441 / Hearing and Speech impaired only: TTY# (608) 267-2416

States Requiring Registration but NOT Yet Accepting the URS

| | |
|---------|----------------|
| Alaska | North Carolina |
| Arizona | Utah |
| Florida | |

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

Alaska

Governing law: A.S. 45.68.010 *et. seq.* *Exemptions:* Religious organizations; 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 if in either situation 1) all functions, including solicitation, are carried on by volunteers and 2) 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:* No. *Check payable to:* N/A. *Period covered:* One year. *Due date:* September 1st. *Required signatures:* One. *Notarized signature required:* No. *FR contracts:* Yes. *Certificate/Articles of Incorporation:* No. *Bylaws:* No. *IRS Form 990:* Yes. *IRS Determination Letter:* No. *Resident/Registered Agent required:* No. *Audit:* Yes. *Mailing address:* Alaska Department of Law, Attorney General, 1031 W. 4th Ave. Suite. 200, Anchorage, AK, 99501-1994. *Information telephone and contact:* 907-276-8554, Daveed Schwartz. *Annual Reporting information:* NO REPORTING APART FROM REGISTRATION.

Arizona

Governing law: ARS 44-6551-44-6561. *Exemptions:* A charitable organization that is established and operated within Arizona exclusively for a charitable purpose and that has a Board of Directors that serves without remuneration, if the solicitations are conducted under any of the following conditions 1) By volunteers who receive no remuneration or 2) By bona fide paid employees or 3) At meetings or assemblies of the membership or with individual members; nonprofit hospitals and their foundations; nonprofit blood banks and their foundations; schools, colleges and universities, their associations and foundations. *Fees:* No. *Check payable to:* N/A. *Period covered:* One Year. *Due date:* January 31st. *Required signatures:* Two. President (or equiv.) and Sectry/Treas. (or equiv.). *Notarized signature required:* No. *FR 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:* Secretary of State, Charitable Organizations, 1700 West Washington, 7th Floor, Phoenix, Arizona 85007. *Information telephone and contact:* 602-542-6670, Karie Rae Pesserillo. *Annual Reporting information:* Financial Report of Form 990.

Florida

Governing law: F.S. 496.405 *et seq.* *Exemptions:* A person soliciting for a named individual; A charitable 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. *FR 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:* 850-922-2972, Rudy Hamrick. *Annual Reporting information:* NO REPORTING APART FROM REGISTRATION.

North Carolina

Governing law: Chapter 131 F. *Exemptions:* Religious organization if receive less than \$25,000 in contributions in a calendar year and does not provide compensation to any officer, trustee, organizer, incorporator, fund-raiser or solicitor; any educational institution and its foundation or departments; Any hospital and any foundation or department; Any noncommercial radio or television station; a qualified community trust; a volunteer fire department, rescue squad, or emergency medical service; a YMCA or YWCA; a nonprofit continuing care facility. *Fees:* \$0 if gross revenue is less than \$5000. \$50 if between \$5000 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. *Due date:* Within 15th day of 5th of Fiscal Year end. *Required signatures:* One. Treasurer or Chief Fiscal Officer. *Notarized signature required:* Yes. *FR contracts:* Yes. *Certificate/Articles of Incorporation:* Yes. *Bylaws:* Yes. *IRS Form 990:* Yes. *IRS Determination Letter:* Yes. *Resident/Registered Agent required:* No. *Audit:* No. *Mailing address:* NC Dept. of Sec. of State, Charitable Solicitation Licensing Section, P.O. Box 29622, Raleigh, NC 27626-0622. *Info. telephone and contact:* 919-733-4510. Lionel Randolph, Supervisor. *Email:* solicit@mail.secstate.state.nc.us *Web:* www.state.nc.us/secstate. *Annual Reporting information:* Due Date: Within 4 1/2 months after Fiscal Year. 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.

Utah

Governing law: UCA 13-22-1 *et. seq.* *Exemptions:* A solicitation that an organization conducts among its own bona fide membership exclusively through the voluntary efforts of other members or officers of the organization; A bona fide religious, ecclesiastical, or denominational organization if 1) the solicitation is for a church, missionary, religious or humanitarian purpose and 2) The organization is place where nonprofit religious services and activities are regularly conducted and carried on OR a bona fide religious group that does not maintain a specific place of worship, that is not subject to federal income tax and not required to file an IRS Form 990 under any circumstance OR a separate group or corporation that is an integral part of an institution that is income tax exempt; A broadcast media owned or operated by an educational institution or governmental entity; A solicitation for the relief of any person specified by name at the time of solicitation if the entire amount collected without any deduction is turned over to the named person; Any school or institution of higher learning accredited by the state or club, parent, teacher, student organization within and authorized by the school in support of the operation and activities of the school; A volunteer fire department, rescue squad or local civil defense organization whose financial oversight is under the control of a local governmental entity. *Fees:* \$100. *Check payable to:* "State of Utah – Div. of Consumer Protection." *Period covered:* One Year. *Due date:* One year from Jan. 1, April 1 or Oct. 1. *Required signatures:* Two: Charity officers. *Notarized signature required:* Yes. *FR contracts:* Yes. *Certificate/Articles of Incorporation:* Yes. *By-laws:* 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:* Yes. *Mailing address:* Dept. of Commerce, Div. of Consumer Protection, 160 East 300 south, Box 146704, Salt Lake City, Utah 84114-6704. *Information telephone and contact:* 801-530-6601. Francine Giani. *Annual Reporting information:* NO REPORTING APART FROM REGISTRATION.

Information on Annual Financial Reporting

As noted throughout the URS, most states requiring registration *also* require annual financial reporting. Although the URS **CAN NOT BE USED FOR THIS PURPOSE**, basic information on annual financial reporting for the URS cooperating states is presented below:

Alabama:

Due Date: Within 3 months of Fiscal Year end.
Fee: \$25
IRS 990: Yes
Financial Report: Yes. May be submitted instead of 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 Jan 15 annually.
IRS 990: Yes. (Note: Due within 4½ months of Fiscal Year end.)
Financial Report: Yes.
Audit: No.

Connecticut:

Due Date: Within 5 months of the Fiscal Year end.
Fee: \$25 (late fee: \$25)
IRS 990: Yes.
Financial Report: Yes.
Audit: Yes, if gross revenue less government grants and fees are more than \$200,000.

District of Columbia:

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

Georgia:

Due Date: Within one year of filing but if Fiscal Year has ended within 90 days prior to date of filing, report may be dated as of end of preceding FY.
Fee: \$10
IRS 990: Yes.
Financial Report: Certified annual financial statement required if proceeds are \$500,000 or more; independent CPA review required for proceeds of \$100,000 to \$500,000; file Form 990 if proceeds are less than \$100,000.
Audit: Yes, if revenue over \$1 million.

Illinois:

Due Date: Within 6 months of close of Fiscal year.
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 fund raiser 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 \$100,000.

Kentucky:

Due Date: Within 4 1/2 months of Fiscal Year end.
Fee: None.
IRS 990: Yes, unless no 990 yet filed with the IRS.
Financial Report: No.
Audit: No.

Louisiana:

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

Maine:

Due Date: November 30.
Fee: \$100 plus \$50 if raised more than \$30,000
IRS 990: Yes.
Financial Report: Yes. May be submitted instead of 990.
Audit: Yes, if gross receipts are more than \$30,000.

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.
FR Contracts: Yes.

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 \$250,000. If revenue over \$100,000 and not more than \$250,000, 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 FINANCIAL REPORTING FORM IF THE FILER FULFILLS THE AUDIT REQUIREMENT, BELOW (See the Minnesota entry beginning on Page 4 of this Appendix for further information).
Due Date: If Fiscal Year ends December 31st, due on or before June 30th. Otherwise, due within 6 months of Fiscal Year end (90-day extension available).
Fee: \$25 (\$50 late fee)
IRS 990: Yes.
Audit: Yes, if public support in excess of \$350,000 (audit must be prepared in accordance with generally accepted accounting principles).

Mississippi:

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 gross revenues over \$100,000 (or over \$25,000 if a professional fundraiser is used). Secretary has statutory authority to request audits on a case-by-case basis for registrants between \$25,000-\$100,000.

Missouri:

Due Date: Within 2 1/2 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: \$50
IRS 990: Yes.
Financial Report: Yes.
Audit: No.

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 75 days of Fiscal Year end.
Fee: None.
IRS 990: Yes.
Financial Report: Yes. May be submitted instead of 990.
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 between \$75,000 and \$150,000; \$25 if \$150,000 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 Dakota:

Due Date: September 1.
Fee: \$10.
IRS 990: No.
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.

Oklahoma:

Due Date: Anniversary.
Fee: \$15.
IRS 990: Yes.
Financial Report: Yes (on a designated state form).
Audit: No.

Oregon:

Due Date: Within 4 1/2 months of Fiscal Year end.
Fee: \$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. If \$50,000-10 million, subject to percentage rate fee (1.18% of fund balance rounded to whole dollar. If less than .50 than drop but if .50 and higher, round to next dollar.) (\$20 late 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 \$25,000-\$100,000.
Audit: Yes, if gross contributions are \$100,000 or more.

Rhode Island

Due Date: Anniversary of registration.
Fee: \$75
IRS 990: Yes.
Financial Report: Yes
Audit: Yes, except no audit required when proceeds are less than \$500,000.

South Carolina:

Due Date: Within 4 1/2 months of Fiscal Year.
Fee: \$50.
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: \$100 if annual gross receipts \$0-\$48,999.99; \$150 if \$49,000-99,999.99; \$200 if \$100,000-\$249,999.99; \$250 if \$250,000-\$499,999.99; \$300 if \$500,000 or more.
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 \$250,000.

Utah

Utah requires initial registration and annual renewal of registration only.

Virginia:

Due Date: Within 4 1/2 months of Fiscal Year end
Fee: \$30 if revenue less than \$25,000; \$50 if revenue is \$25,000-\$50,000; \$100 if \$50,000-\$100,000; \$200 if \$100,000-\$500,000; \$250 if \$500,000-\$1 million; \$325 if 1 million or more. (\$100 late filing fee)
IRS 990: Yes (or audit) if revenue of \$25,000 or more. Certified treasurer's report for proceeds less than \$25,000.
Financial Report: Yes.
Audit: Yes (or 990) if revenue \$25,000 or more.

Washington:

Due Date: Within the 15th day of the 4th month of Fiscal Year end.
Fee: \$10.
IRS 990: Yes.
Financial Report: Yes.
Audit: No.

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: Registration renewed July 31st. Annual financial report within 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, except this level is raised to \$175,000 if all revenue received 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 ver. 2.20)

| | Fee | State Forms | IRS Det. Ltrr | FR Contracts | Bylaws | Cert/Arts Inc | Form 990 | Audit | Notarized |
|----------------|-----|-------------|---------------|--------------|--------|---------------|----------|-------|-----------|
| Alabama | √ | | √ | | √ | √ | | | √ |
| Arkansas | | √ | √ | √ | | | √ | | √ |
| California | √ | | √ | | √ | √ | √ | | |
| Connecticut | √ | | | | | | | | |
| D.C. | √ | | √ | √ | √ | √ | √ | | √ |
| Georgia | √ | √ | √ | | | | √ | √ | √ |
| Illinois | √ | | √ | √ | √ | √ | √ | √ | |
| Kansas | √ | | √ | | | √ | √ | √ | |
| Kentucky | | | | | | | √ | | √ |
| Louisiana | √ | | | √ | √ | √ | √ | √ | |
| Maine | √ | | √ | | | | √ | | |
| Maryland | √ | | √ | √ | √ | √ | √ | √ | √ |
| Massachusetts | √ | | | | √ | √ | | | |
| Michigan | | | √ | √ | √ | √ | √ | √ | |
| Minnesota | √ | | √ | √ | | √ | √ | | |
| Mississippi | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| Missouri | √ | See listing | √ | √ | | √ | √ | | √ |
| New Hampshire | √ | | √ | | √ | √ | | | √ |
| New Jersey | √ | | √ | √ | √ | √ | √ | √ | |
| New Mexico | | | √ | √ | | √ | √ | √ | √ |
| New York | √ | | √ | | √ | √ | √ | √ | |
| North Dakota | √ | √ | | √ | | √ | √ | √ | √ |
| Ohio | √ | | √ | | √ | √ | √ | | √ |
| Oklahoma | √ | | | √ | | | √ | | √ |
| Oregon | | | √ | | √ | √ | | | |
| Pennsylvania | √ | | √ | | √ | √ | √ | √ | √ |
| Rhode Island | √ | | √ | √ | | | √ | √ | √ |
| South Carolina | √ | | | √ | | | √ | | √ |
| Tennessee | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| Virginia | √ | | √ | √ | √ | √ | √ | √ | √ |
| Washington | √ | | √ | √ | | | √ | √ | √ |
| Wisconsin | √ | | √ | | √ | √ | √ | √ | √ |

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 eleven participating states, adding or amending questions on the form itself, and enhancing instructions for users of the URS kit. Version 2.11 and 2.12 include minor revisions. This document uses v. 2.00 as the baseline for tracking changes.]

April 1999 (v. 2.10)

- *Wisconsin becomes 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 each of the state listings for Arkansas, Maryland, and Rhode Island were made in the Appendix of Cooperating States.
- Address and contact information was updated for several of the state charity regulator sites. Minor changes to spacing and formatting were made throughout the packet.

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, as needed. 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 of Cooperating State 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 its state listing to the Appendix and a supplemental form 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 each organization for its requirements.

DMA- Nonprofit Federation

Lee Cassidy, Exec. Director
815 15th St NW #822
Washington, DC 20005-2201
202-347-0929
NFNDC@aol.com

National Council of Nonprofit Associations (NCNA)

Dawn Mitter, Membership Director
1900 L St NW #605
Washington, DC 20036
202-467-6262
ncna@ncna.org

Association of Direct Response Fundraising Counsel (ADRFCO)

Robert Tigner, General Counsel
1612 K St NW #510
Washington, DC 20006-2802
202-293-9640
ADRFCO@aol.com

The Association of Fund Raising Professionals – formerly NSFRE

Jan Alfieri, Manager
1101 King Street, Suite #700
Alexandria, VA 22314-2967
703-519-8458
jalfieri@nsfre.org
www.afpnet.org

American Association of Fund-Raising Counsel (AAFRC)

Ann Kaplan, Research Director
37 E. 28th St #902
New York, NY 10016-7919
212-481-6705
www.aafrc.org

Multi-State Filer Project (MFP)

Angie Lane, Project Coordinator
1612 K St NW #510
Washington, DC 20006-2802
202-463-7980
MFPDC@aol.com

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

<http://www.nonprofits.org/library/gov/urs/>