

STATE OF MICHIGAN
DEPARTMENT OF ATTORNEY GENERAL
CHARITABLE TRUST SECTION

INITIAL SOLICITATION REGISTRATION FORM

INSTRUCTIONS

GENERAL INFORMATION

Applicable law – This form has dual registration purposes. First, it is to be used by organizations that intend to register and solicit or receive contributions in Michigan under the Charitable Organizations and Solicitations Act, 1975 PA 169, MCL 400.271 et seq.(COSA).

Second, it also serves as the registration form for organizations required to register under the Supervision of Trustees for Charitable Purposes Act, 1961 PA 101, MCL 14.251 et seq. (STCPA).

Exemptions – Both COSA and STCPA contain certain exemptions from their respective registration requirements. To see if you qualify for exemption from one or both acts, refer to the Request for Exemption form.

Initial registration – This form is for organizations that have never filed with the Michigan Department of Attorney General, Charitable Trust Section, to solicit or receive contributions in Michigan. Organizations previously registered by the Charitable Trust Section, including those with expired registrations, should use the renewal form.

Renewal registrations and extensions – Your registration will expire 7 months after the close of your fiscal year. Renewal registration forms are due 30 days before the expiration of your registration. If you need an extension of time to file the renewal registration form, it must be requested in writing before the license expires. Extensions will generally be for 5 months. They will not extend beyond IRS allowable extensions.

Use of file number – Your organization will be assigned a file number that must be used on all forms and correspondence with this office. New organizations will be assigned a temporary file number beginning with the letter “T.” Upon finalization of registration, the prefix will change but the number will not change.

Fees – There are currently no fees for the solicitation or charitable trust registrations.

IRS return required – Unless you file Form 990-N, or are a newly created organization as described in the specific instructions, your Form 990, 990-EZ, or 990-PF must be submitted with the registration form. The return must be prepared

in accordance with IRS instructions. If you do not follow IRS instructions, we may question the return even if the IRS does not. All applicable schedules and attachments required by the IRS form or instructions must be submitted. However, if you file Form 990 or 990-EZ, do not provide a copy of Schedule B, Schedule of Contributors.

Unified Registration Statement (URS) – The URS was developed to consolidate the requirements of all states that regulate solicitations and fundraising. The Charitable Trust Section will accept the URS in lieu of this registration form.

For more information, see www.multistatefiling.org.

Contact information – See page 8 for contact information. Also, visit our website at: www.michigan.gov/agcharities.

Filing the registration form– You may register by mail or e-filing. See page 8 for our mailing address.

To e-file your registration, go to the Attorney General’s website: www.michigan.gov/agcharities. Scroll down to the link for How to E-File or Mail Your Forms. Although some forms generated through e-filing are the previous generation of Charitable Trust Section forms, we will still accept them if they are e-filed as long as all currently required information is included.

You may verify that we have received the registration form by searching for the organization at www.michigan.gov/AGCharitySearch. The search results will state, “Application/registration pending.”

SPECIFIC INSTRUCTIONS

To avoid delays and unnecessary correspondence, answer all questions completely.

Names – Enter the organization’s exact legal name on the registration form. This will be the same name that is currently on your articles of incorporation or other organizing document. If you use any names other than the legal name, enter each name on the registration form in the space *All other names under which you intend to solicit*.

PART I – GENERAL INFORMATION

Item 4. Summarize in 50 words or less the organization’s charitable purposes. This summary will be added to our database and our searchable website. Do not simply quote or refer to the

articles of incorporation or provide the standard IRS 501(c)(3) language.

Item 5. A Michigan resident agent must be named for the acceptance of process issued by any court. The registration form will not be processed without this information. The organization cannot name itself, the Michigan Attorney General, or the Michigan Secretary of State as its resident agent. You may designate a private individual residing in Michigan. A list of corporations that may, for a fee, accept this responsibility is available from the Charitable Trust Section.

Item 8. Most charitable organizations formed in Michigan are required to register as a charitable trust under the STCPA. If the organization was not incorporated or organized in Michigan, STCPA registration will usually only be required if it holds assets or is physically present in Michigan. Assets include cash, bank or investment accounts, land, building, equipment, etc.

See our Request for Exemption form for exemptions from registration as a charitable trust.

There is an annual financial report requirement with the STCPA registration. However, if you are also registered to solicit contributions under COSA, your annual renewal registration will serve as the STCPA annual financial report.

Item 9. Michigan Chapters. Parent organizations with Michigan chapters may include the chapters in their solicitation registration. The parent organization will be the registrant and all questions on the form, except for the documents required in question 9, are to be answered with respect to the parent organization.

Parent Documents– Parent organizations that checked box *ii* on the initial registration form must provide the documentation required by Section II of item 9. If the parent is not incorporated in Michigan and does not have a Certificate of Authority to Transact Business or Conduct Affairs in Michigan, it should contact the Corporation Division of the Bureau of Commercial Services, Department of Licensing and Regulatory Affairs. Provide a list of the names and addresses of each Michigan chapter to be included and a financial summary for each chapter in an appropriate format of your choosing (or its IRS 990 or 990-EZ if the chapter filed its own return). If the parent files a group return with the IRS, also provide a copy of this return. However, the group return is not a substitute for the financial summary for each chapter. If an individual chapter meets the thresholds for filing audited or reviewed financial statements, and the chapter is not consolidated in the parent organization's financial statements, such statements are required for the chapter.

Michigan chapter as sole registrant - If a parent organization does not wish to have its Michigan

chapters included in its registration, or if a chapter does not wish to be included in the parent's registration, the chapter should establish its own file with the Charitable Trust Section. If the chapter has not previously separately registered, it should first determine if it qualifies for an exemption on the Request for Exemption form. If it does not qualify, it should complete the Initial Solicitation Registration Form. The chapter will be the sole registrant. Questions on the form should be answered with respect to the chapter and its activities. If the chapter does not have its own 501(c)(3) status but is tax exempt through its parent's group exemption, the chapter should provide a copy of the parent's IRS determination letter. This may also be an appropriate approach if the parent does not solicit separately in Michigan and all activities are conducted and reported by its chapters.

PART II - PROFESSIONAL FUNDRAISERS (PFRs)

The engagement and compensation of all PFRs providing services on Michigan campaigns must be reported in Part II. A consultant engaged to plan a campaign that will be conducted in Michigan is a PFR. The COSA defines a professional fundraiser as:

(e) "Professional fund raiser" means a person who plans, conducts, manages, or carries on a drive or campaign of soliciting contributions for or on behalf of a charitable organization, religious organization, or any other person in exchange for compensation or other consideration; or who engages in the business of or holds himself or herself out as independently engaged in the business of soliciting contributions for those purposes. The term does not include a bona fide officer or employee of a charitable organization unless his or her salary or other compensation is computed on the basis of funds to be raised or actually raised. The term includes a person that is not a charitable organization and that owns or operates a clothing donation box if any of the following are met:

(i) The person represents or implies to any person that personal property placed in the clothing donation box or the proceeds of that property will be donated to 1 or more charitable organizations.

(ii) The person represents or implies to any person that he or she is using the clothing donation box to solicit contributions on behalf of 1 or more charitable organizations.

(iii) The clothing donation box or any sign near the clothing donation box is marked with the name, logo, trademark, or service mark of 1 or more charitable organizations or is otherwise marked in any manner that represents or implies that personal property placed in the donation box or the proceeds of that property will be donated to 1 or more charitable organizations.

Note – Michigan law now requires that you verify that any PFR with which you contract for fundraising in Michigan is currently licensed with this office.

If you are unsure if the services provided by a person or firm you contracted with are such that a PFR license is required, provide a copy of the contract with your registration form and request to have the contract reviewed. You will be notified if you must complete Part II and if the contractor should be licensed as a PFR.

You are required to provide copies of all contracts with a professional fundraiser within 10 days of signing a new contract or extending an existing contract.

In the *Sum of all payments to or retained by professional fundraiser* space enter all fees, reimbursements, or other payments to the PFR that were related to the campaign or activity conducted by the PFR for the organization. Any monies that were retained by the professional fundraiser before remitting the proceeds of a campaign or activity to the charity must also be included here. If the PFR listed was engaged subsequent to close of the fiscal year reported in Part III, enter "N/A" in this column.

In addition, all professional fundraisers, except those who are solely consultants, are to file a Campaign Financial Statement within 90 days of the conclusion of any campaign. If the campaign lasts more than a year, a Campaign Financial Statement must be filed annually. You also should sign the Campaign Financial Statement and provide additional campaign expense information. To qualify as a consulting contract (which does not require a Campaign Financial Statement), all of the following conditions must be met:

- the PFR must be retained by a charitable or religious organization for a fixed fee or rate that is not computed on the basis of funds raised or to be raised;

- the PFR does not solicit funds, assets or property, but must only plan, advise, consult, or prepare materials for a solicitation or fundraising event in Michigan;
- the PFR must not receive or control funds, assets, or property solicited in Michigan; and
- the PFR must not employ, procure, or engage any compensated person to solicit, receive, or control funds, assets, or property.

PART III – FINANCIAL INFORMATION

An organization initially registering to solicit in Michigan must provide a financial statement for its most recently completed fiscal year except as discussed below. If an organization files Form 990, 990-EZ, or 990-PF with the IRS, a copy is to be provided with the registration form. However, smaller organizations that file Form 990-N with the IRS should complete 12A and 12B on the Initial Solicitation Registration Form. An organization that has not yet been informed of its tax exempt status with the IRS, but has been financially active, should file the IRS return that is appropriate for its gross receipts according to IRS instruction.

Newly created organizations – A "newly created organization" is one formed within the past year and is either in its first fiscal period or has recently completed its first fiscal period. Complete the registration form according to the chart below.

Be sure a list of the organization's officers and directors is provided with either the IRS return or the registration form.

Newly Created Organizations

	The organization had no financial activity.	The organization had financial activity.
The organization has not completed its first fiscal period.	Check the "Newly created organization" box in Part III of the Initial Solicitation Registration Form. Enter date fiscal year will end.	Check the "Newly created organization" box in Part III of the Initial Solicitation Registration Form and enter the date fiscal year will end.
The organization has completed its first fiscal period.	In item 12A on the Initial Solicitation Registration Form, explain when the organization will become active. In item 12B, enter date fiscal period ended. Enter zeroes on all lines.	<ul style="list-style-type: none"> ▪ If an IRS return has been prepared, check the box in Part III of registration form for the type of IRS return filed and follow instructions. ▪ If gross receipts were at the level that the organization will not be required to file a Form 990 or 990-EZ, and the financial information has been compiled, complete 12A and 12B of the Initial Solicitation Registration Form. ▪ If the financial information has not yet been compiled, check the "Newly created organization" box on the Initial Solicitation Registration Form and enter date fiscal period ended.

Organizations that file Form 990-EZ. Provide a copy of Form 990-EZ. Note – all expenses not in Part III as program services will be entered into our database and provided to the public as “Supporting services.”

Organizations that file Form 990-N.

12A. Briefly describe the organization’s activities or accomplishments during the fiscal period. Provide an additional sheet if more space is needed. Do not simply restate the organization’s charitable purpose.

12B. Complete all lines. Do not leave any lines blank. Enter “0” if applicable.

On line D, enter all costs related to conducting the charitable activities and accomplishments discussed in Part I.

Item 13 – Audited or reviewed financial statements requirement - If audited financial statements have been prepared for the year being reported, provide a copy with the registration form. It is not necessary to complete the schedule.

For all others, complete the schedule to calculate if audited or reviewed financial statements will be required. Total support may be reduced by the amount of governmental grants received during the year.

Audited financial statements must be prepared in accordance with generally accepted accounting principles.

If audited or reviewed financial statements are required, but they have not been prepared:

- If the required financial statements are in the process of being prepared or you have already engaged an auditor to perform the necessary review or audit, provide a letter requesting a conditional registration. In your letter, state when you expect the financial statements to be available. Also, provide a copy of the signed engagement letter agreement with the audit firm. The solicitation registration will include the condition that the required financial statements are to be provided by a specified date.
- If you have not engaged an auditor for the necessary financial statements, you may provide a request for a one-time waiver of the reviewed or audited financial statements requirement. In your request, specify the fiscal year for which the waiver is requested and state that the necessary financial statements will be provided in all future years in which reviewed or audited financial statements are required. If you have already received a waiver of the financial statements requirement for a prior year, engage an auditor and see above to request a conditional solicitation registration.

CHECKLIST

- Have all parts of the form been fully completed unless instructed otherwise?
- Have you provided copies of creating documents?
- Have you included a complete IRS 990, 990-EZ, OR 990-PF? If you file Form 990-N, did you complete item 12A and 12B?
- If audited or reviewed financial statements are required, are they provided or have you requested a conditional license or one-time waiver?
- If required, are audited financial statements prepared in accordance with generally accepted accounting principles?
- Are the IRS returns and audited or reviewed financial statements for the same fiscal period?
- Have you submitted contracts and addenda to contracts with professional fundraisers that have not been previously submitted?
- Have you provided samples of all solicitation materials?
- Is a listing of the names and addresses of the officers and board of directors provided with the Form 990 or the registration form?
- Is the Initial Solicitation Registration Form signed?

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Full legal name of organization	Atty Gen File # (If applicable)
All other names under which you intend to solicit	Employer Identification Number (EIN)
Telephone number	Fax number
Organization email address	Organization website

All questions must be answered. Provide additional sheets if necessary.

PART I GENERAL INFORMATION

1. Organization addresses –

A. Organization mailing address.

B. Street address of principal office. If the organization does not maintain a principal office, provide the name and address of the person having custody of the financial records.

C. Provide the county in which the principal office, or person having custody of financial records, is located.

D. Provide the address of any office in Michigan.

2. Type of Organization - Check one:

- Nonprofit corporation - State of incorporation _____ Date incorporated _____
 If incorporated in Michigan, provide your Corporate Identification Number: _____ Provide copy of bylaws.
 If not incorporated in Michigan, provide copies of your articles of incorporation, bylaws and, if applicable, Mich. Certificate of Authority.
- Trust – Provide a copy of the trust instrument.
- Unincorporated association – Provide a copy of your Articles of Association, Constitution and Bylaws, or other organizing document.
- Other – explain and provide a copy of the relevant document: _____

3. Federal Tax Exempt Status – Check one:

- Exempt under 501(c)(3) – Provide a copy of your determination letter.
- Exempt under another section: Section 501(c) ____ Provide a copy of your determination letter.
- Applied, or will apply, for tax exempt status under Section 501(c) ____ Date of application _____
- The organization is not tax exempt and will not apply for tax exempt status. Explain: _____

4. Summarize the organization's charitable purposes in 50 words or less. Do not simply quote articles of incorporation or required 501(c)(3) language.

5. You must designate a resident agent in Michigan. Provide name and street address (not PO Box).

Name _____

Address _____

6. A. Methods of solicitation. Check all that apply.
- | | |
|--|--|
| <input type="checkbox"/> Internet | <input type="checkbox"/> E-mail |
| <input type="checkbox"/> Mail | <input type="checkbox"/> Personal contact |
| <input type="checkbox"/> Special events | <input type="checkbox"/> Other (specify) _____ |
| <input type="checkbox"/> Telephone | <input type="checkbox"/> Radio / television |
| <input type="checkbox"/> Newspaper/magazines | <input type="checkbox"/> None (explain) _____ |

B. Provide copies of all soliciting materials.

7. Has the organization, any of its officers, directors, employees or fundraisers:
- | | Yes | No |
|--|--------------------------|--------------------------|
| A. Been enjoined or otherwise prohibited by a government agency/court from soliciting? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Had its solicitation license or registration denied or revoked in any jurisdiction? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Been the subject of a proceeding regarding any license, registration, or solicitation? | <input type="checkbox"/> | <input type="checkbox"/> |
| D. Entered into a voluntary agreement of compliance with a government agency or in a case before a court or administrative agency? | <input type="checkbox"/> | <input type="checkbox"/> |

If any "yes" box is checked, provide a complete explanation.

8. Will the organization hold any assets (cash, bank accounts, land, building, etc.) in Michigan? _____
- | | Yes | No |
|--|--------------------------|--------------------------|
| | <input type="checkbox"/> | <input type="checkbox"/> |

Charitable organizations created in Michigan and out-of-state organizations holding assets in Michigan will be registered as a charitable trust under the Supervision of Trustees for Charitable Purposes Act, 1961 PA 101, MCL 14.251 et seq. See Request for Exemption form for possible exemptions.

9. Michigan Chapters – Section I. Check the box for your organization type and follow instructions.
- i. An organization filing on its own behalf with no chapters in Michigan. – Skip to question 10.
 - ii. A parent organization that supervises and controls one or more local, county or area chapters in Michigan and intends to include the Michigan chapters in its solicitation registration. - Go to Section II below.
 - iii. A parent organization that has one or more Michigan chapters but does not want to include the chapters in its Michigan solicitation registration. – Skip to question 10.
 - iv. A Michigan chapter of a parent organization. - See instructions for filing information. Skip to question 10.

Tip: Choose i. if you have branch offices or locations that are merely extensions of the central organization and are not separate entities. However, choose ii. or iii. if you are a parent organization with one or more chapters in Michigan.

Section II. – Required information and documentation

Michigan law allows a parent organization to file on behalf of its chapters. The parent must either be incorporated in Michigan or have obtained a Certificate of Authority to Transact Business or Conduct Affairs in Michigan. The parent will usually have a group exemption from the IRS. With its registration form, the parent will be required to provide a financial report for each Michigan chapter to be included.

- | | Yes | No |
|---|--------------------------|--------------------------|
| A. Do you have a group exemption from the IRS? _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| If no, provide an explanation regarding the tax exempt status of your Michigan chapters.
How are filings made with the IRS on behalf of the chapters? | | |
| B. On a separate sheet, explain the relationship structure with your chapters. What control do you exercise over chapters? Include representative chapter charters or bylaws that may help explain your relationship with your chapters. | | |
| C. Provide a listing of the names and addresses of all Michigan chapters to be included in your solicitation registration. <i>Note – this will be required annually when renewing.</i> | | |
| D. Provide a financial report in a format of your choosing for each Michigan chapter to be included in your solicitation registration. The report(s) should cover the same fiscal period on which you are reporting and should itemize chapter revenues, expenses, and include a balance sheet. <i>Note – this will be required annually when renewing.</i> | | |

PART II PROFESSIONAL FUNDRAISERS & FUNDRAISING CONSULTANTS (PFRs)

Under Michigan law, fundraising counsel or consultants may be considered professional fundraisers. See instructions for definition.

10. Has the organization engaged a professional fundraiser or fundraising consultant for Michigan fundraising activity for either the fiscal period reported in Part III or the current fiscal period? Yes No

If yes, in the chart below list all PFRs that your organization has engaged for Michigan fundraising activity. Provide additional sheets if necessary. Provide copies of contracts for each PFR listed.

Note: PFRs under contract for solicitations and activities in Michigan are required to submit campaign financial statements. See instructions.

Contract types: A – Consulting – See instructions for definition.
B – Solicitation / event

Note – You are required to verify that all PFRs under contract for Michigan campaigns are currently licensed.

Name	Mailing address	Sum of all p'mts to / retained by PFR during year reported in Part III	Dates of contract	Is contract currently in effect?	Contract Type
			Start date:	y <input type="checkbox"/>	A <input type="checkbox"/>
			End date:	n <input type="checkbox"/>	B <input type="checkbox"/>
			Start date:	y <input type="checkbox"/>	A <input type="checkbox"/>
			End date:	n <input type="checkbox"/>	B <input type="checkbox"/>
			Start date:	y <input type="checkbox"/>	A <input type="checkbox"/>
			End date:	n <input type="checkbox"/>	B <input type="checkbox"/>

PART III FINANCIAL INFORMATION

Except as discussed in the box below, all organizations must provide a financial report with their registration form. In most cases this will be a copy of their IRS return. Check the box below for the type of return you file with the IRS and follow the specific instructions. If you have not yet filed a return with the IRS, follow the instructions for newly created organizations.

- Form 990. Provide a copy of the Form 990. Do not include Schedule B. Skip to item 13 below.
- Form 990-EZ. Provide a copy of the Form 990-EZ. Do not include Schedule B. Skip to item 13 below.
- Form 990-PF. Provide a copy of the Form 990-PF including Schedule B. Complete 11A and 11B below.
- Form 990-N. Complete 12A and 12B below.

Newly created organizations – A newly created organization is one that was formed within the past year and is either in its first fiscal period or has recently completed its first fiscal period and financial information is not yet available. See the chart in the instructions for filing information.

If you are a newly created organization and do not have financial information to submit with the registration, check the box and enter the date your first fiscal period will end or has ended. Your next renewal registration, should provide financial information on that fiscal period. Go to Part IV.

____ / ____ / ____
Date first fiscal period ends

The solicitation registration will expire seven months after this date.

11. **Form 990-PF** – Provide a copy of the Form 990-PF and complete lines 11A and 11B below. After completing, go to item 13.

Complete lines A and B to provide the organization's functional expenses. The sum of the two expense functions must equal total expense as shown on the return.

11A. Total Program Services Expense \$ _____

11B. Total Supporting Services Expense \$ _____

12. Form 990-N. Complete this section only if you file Form 990-N with the IRS. You must also provide a listing of the names and addresses of your officers and board of directors. After completing 12A and 12B, skip to Part IV.

12A. Briefly describe your charitable accomplishments during the period. _____

12B. Complete the following schedule.

A	End date of fiscal period (MM/DD/YYYY)		
B	Income from contributions and fundraising		
C	Total revenue (from all sources including contributions)		
D	Charitable program services expense		
E	All remaining expenses (supporting services)		
F	Total expense (Sum of lines D and E)		
G	Excess or deficit (subtract line F from line B)		
H	Total assets at end of fiscal period		

13. Audited or reviewed financial statements requirement

Do not complete this section if you completed item 12 above or if you are already submitting audited financial statements.

Complete the following schedule to determine if financial statements either audited or reviewed by an independent certified public accountant will be required. *If financial statements are required but have not been prepared, see instructions.*

	Item	Find it:		
A.	Contributions from IRS return	Form 990, Part VIII, line 1h; Form 990-EZ, line 1; Form 990-PF, line 1		
B.	Net income from special fundraising events	Form 990, Part VIII, line 8c; Form 990-EZ, line 6c		
C.	Net income from gaming activities	Form 990, Part VIII, line 9c; (not broken out on Form 990-EZ)		
D.		Add lines A, B and C;		
E.	Governmental grants	Form 990, Part VIII, line 1e; or Form 990-EZ, enter governmental grants included above on line A.		
F.	Total support	Subtract line E from line D		

If Total support, line F, is greater than \$500,000 you must provide financial statements prepared in accordance with generally accepted accounting principles that have been audited by an independent certified public accountant.

If line F is greater than \$250,000 but not greater than \$500,000, financial statements either reviewed or audited by a certified public accountant are required.

PART IV

CERTIFICATION

Under penalty of perjury, I certify that I am authorized to sign this document for the organization and that to the best of my knowledge and belief the information provided, including all accompanying documents, is true, correct, and complete.

Signature: _____ Title _____ Date _____

Print name: _____

Return completed registration form to:
(See instructions for other filing options)
Attorney General
Charitable Trust Section
PO Box 30214
Lansing, MI 48909

Contact information:
Telephone: (517) 373-1152
e-mail: ct_email@michigan.gov