Introduction

For 50 years, many states have required charities, fundraising consultants, and/or professional solicitors to register with the state before conducting fundraising campaigns in which money is solicited from state residents. During the past 10 years, these states have become increasingly aggressive and more coordinated in their administration and enforcement of these laws. Currently 39 states and the District of Columbia generally require charities (often including both §501(c)(3) and §501(c)(4) organizations) to register before soliciting funds from state residents. The charity must separately register with each state where it is soliciting, not only with its “home” state. Unfortunately, none of the state laws is the same as any other (there is no uniform law), and although many rules (and exceptions) are generally true, often, specific questions may be resolved only by resort to the language of the particular state law.

The states requiring registration by charities that are soliciting in the state are:

Alabama   Hawaii   Mississippi   Oregon
Alaska     Hawaii   Missouri*   Pennsylvania
Arizona    Kansas   New Hampshire   Rhode Island
Arkansas   Kentucky   New Jersey   So. Carolina
California Louisiana   New Mexico   Tennessee
Colorado  Maine   New York   Utah
Connecticut Maryland   No. Carolina   Virginia
D.C.      Massachusetts   No. Dakota   Washington
Florida  Michigan   Ohio   West Virginia
Georgia    Minnesota   Oklahoma   Wisconsin

*Missouri’s registration requirement exempts all organizations that are exempt from federal income tax under §501(c)(3) of the Internal Revenue Code.
States not requiring charities to register include:

<table>
<thead>
<tr>
<th>Delaware</th>
<th>Montana</th>
<th>South Dakota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Idaho</td>
<td>Nebraska</td>
<td>Texas*</td>
</tr>
<tr>
<td>Indiana</td>
<td>Nevada</td>
<td>Vermont</td>
</tr>
<tr>
<td>Iowa</td>
<td></td>
<td>Wyoming</td>
</tr>
</tbody>
</table>

*Texas requires only charities claiming to benefit public safety personnel and veterans to register.

Other registration requirements: Registration under the charitable solicitation statutes should be distinguished from (1) the requirement that a corporation incorporated in one state obtain a certificate of authority to do business in another state (as a “foreign” corporation); (2) the requirement in some states, e.g., New York, Michigan, and Oregon, that a charity holding property or doing intrastate business in the state register with the Attorney General as a charitable trust, regardless of whether it is soliciting in the state; and (3) the requirement that charities issuing charitable gift annuities to residents of a state be authorized to do so by the state insurance regulator, or satisfy other conditions to be exempt from licensing. Each of these is a separate registration or notice requirement, and beyond the scope of this memo.

Charities

In general, any organization that is exempt from federal income tax under §501(c)(3) (religious, educational, charitable, scientific, etc.) or §501(c)(4) (advocacy or “social welfare” organizations) must register before soliciting contributions in the state, unless the state’s law is more narrowly written.

(d) Charitable organization. –

(1) "Charitable organization" means:

(i) a person that:
   1. is or holds itself out to be a benevolent, educational, eleemosynary, humane, patriotic, philanthropic, or religious organization; and
   2. solicits or receives charitable contributions from the public; or
(ii) an ambulance, fire fighting, fraternal, rescue, or police or other law enforcement organization when it solicits charitable contributions from the public.

(2) "Charitable organization" includes an area, branch, chapter, office, or similar affiliate that solicits charitable contributions from the public within the State for a charitable organization that is organized or has its principal place of business outside the State.

(3) "Charitable organization" does not include:

(i) an agency of the State government or of a political subdivision; or
(ii) a political club, committee, or party.
Charities must also renew their registration annually, including filing copies of audited financial statements and/or IRS Form 990 for the prior fiscal year.

**Solicitation**

In most state statutes, the term “solicitation” is very broadly defined to include any request for money or property, including any offer to sell a product or service, as well as more traditional forms of requesting gifts. Maryland’s definition, quoted below, is fairly typical. Note paragraph (4), in particular.

(f) Charitable solicitation. –

(1) "Charitable solicitation" means an oral or written request for a charitable contribution, regardless of whether the person who makes the request receives the charitable contribution.

(2) "Charitable solicitation" includes:

(i) a fund-raising drive, event, campaign, or other activity;

(ii) an announcement to the news media seeking charitable contributions;

(iii) except as provided in § 6-621 of this title, the distribution of a written advertisement or other publication that, directly or implicitly, seeks charitable contributions; and

(iv) the sale of, or offer or attempt to sell an admission, advertisement, advertising space, book card, chance, coupon, device, magazine, membership, merchandise, patron listing, subscription, tag, ticket, or other tangible item in connection with which:

1. an appeal is made for charitable contributions;
2. the name of a charitable organization is used expressly or implicitly to induce a purchase; or
3. a statement is made that some or all of the proceeds from the sale are to be used for a charitable purpose.

Thus, offers to sell tickets to a show, or other goods or services, or inviting participation in a conference for which attendees pay a fee, may constitute solicitations, even though the charity is not requesting a “gift,” as such.

In addition, the registration requirement is not dependent upon actually receiving a gift or other payment from the person being solicited. Finally, although the statutes are presumably justified by consumer protection concerns, in nearly all states, they apply to any solicitation, even if the solicitation is limited to businesses, or to company or family foundations.
Exemptions

Every state’s registration statute includes exemptions for various classes of charities. Among these are religious organizations; schools, colleges, and universities (and in many states, affiliates such as fundraising foundations and alumni associations); hospitals; and small charities that use only volunteers to solicit and whose gross receipts are relatively small. (The definition of each of these classes of exempt organizations, and the *de minimis* threshold varies in each state.)

In Maryland, the exemptions include, among others:

- Volunteer firefighters, rescue, and ambulance personnel raising money for their operations. (Public safety solicitors are not exempt.)

- If no professional solicitor is employed:
  - Solicitations to help an individual, provided all funds are so distributed (but must file notice with the Secretary of State)
  - Tax-exempt religious organizations and schools (but must file Form 990 if required to file with IRS)
  - Charities that raise less than $25,000 (but must file notice with the Secretary of State, except for parent-teacher and youth sports organizations soliciting for programs for minors)
  - Charities that solicit only bona fide members, including (for this purpose) students, former students, parents of a student or former student, present or former board members, and staff members of an accredited school, college, or university.
  - Charities that solicit only from for-profit corporations and private foundations

In addition, the Secretary of State *may* exempt from the requirement of a registration statement or annual report a charitable organization that:

1. is organized under the laws of another state that has a statute substantially similar to this title;
2. has been exempted from the submission of a registration statement by that other state;
3. has its principal place of business outside this State; and
4. gets its money principally from sources outside this State.
Charities that believe they are exempt from registration should confirm (on a one-time basis) their exemption in each state, particularly if the organization expects to contract with a professional fundraising counsel or consultant, or a professional solicitor, e.g., a telephone solicitation firm. This is because many states also require registration of fundraising consultants and professional solicitors, and will deny registration to a consultant or solicitor if the state has no record that the charity is either properly registered or recognized by the state as exempt from registration. Confirming the exemption in advance is often required by reputable consultants or solicitors, and will usually avoid problems that could otherwise cause the early termination of a telephone or mail campaign.

**Contract requirements**

Many states require contracts between charities and fundraising consultants or professional solicitors to include specific provisions. For example, contracts with non-religious charities, which are required to be registered in New York, must include *verbatim* text regarding the client’s ability to terminate the contract. Pennsylvania and Kentucky (among others) require a contract (and an amendment of a contract) between a charity and a fundraising consultant or solicitor to be signed by two officials of the charity, including one who is a member of the governing board.

Aside from the content of the contract, Arkansas, Kentucky, and Pennsylvania require such a contract to be filed with the state at least 15 days, 14 days, and 10 *working* days, respectively, before any services are performed under the contract.

To ensure that a charity’s contracts with fundraising consultants or solicitors satisfy state law and can be timely filed, all such contracts should be carefully reviewed by the charity’s lawyer who is familiar with the rules, and the contract should be signed at least 15 *working* days before work (not just solicitations) under the contract is to begin. (Pennsylvania routinely imposes a $250 penalty for failure to timely file a contract.)

**Maryland requires that contracts be filed (by the consultant or solicitor) before the earlier of (1) the 10th day after the second party signed the agreement, or (2) the start of the a charitable solicitation.**

Maryland law prohibits a contract from containing a provision that states (1) that the charitable organization may not use contributions from a solicitation for its charitable purposes until some or all fundraising expenses have been paid; or (2) that the professional fund-raising counsel may engage in a direct mail or other solicitation in the charity’s name for the purpose of paying or offsetting pre-existing fundraising expenses.
Fundraising consultants

25 states require fundraising consultants to register before providing fundraising consulting services to charities that are soliciting in those states. Although the names and definitions vary from state to state, in general, a fundraising consultant (or fundraising counsel) is an individual (other than an employee) or business that provides creative, planning, or management services to charities in connection with fundraising, but that does not actually solicit, i.e., directly contact the donor, on behalf of the charity, and that does not have custody or control (including via an escrow account) of contributions to the charity. Again, Maryland’s definition is representative:

(h) Fund-raising counsel. –

(1) "Fund-raising counsel" means a person who, for pay:
   (i) advises a charitable organization about a charitable solicitation in Maryland or holds, plans, or manages a charitable solicitation in Maryland; but
   (ii) does not directly solicit or receive charitable contributions from the public.

(2) "Fund-raising counsel" does not include:
   (i) an attorney because of giving legal advice;
   (ii) an attorney, investment counselor, or banker because of advising a client or customer to contribute to a charitable organization;
   (iii) a salaried officer or employee of a charitable organization that keeps a permanent office in the State; or
   (iv) a person who prepares a grant proposal for submission to a specific charitable organization, corporation, or foundation.

Work performed by fundraising consultants includes preparing copy for fundraising letters, managing the preparation, printing, and mailing of direct mail appeals, and providing high-level strategic planning, thematic ideas, and program direction for fundraising campaigns.

Professional solicitors

More than 40 states also require professional solicitors to register. Professional solicitors (sometimes called “paid solicitors” or “paid fundraisers”) are businesses or individuals who actually contact the donor and solicit contributions on behalf of charities, or have custody or control of contributions to the charity. These typically include telemarketing firms, but may also include other consultants (particularly with respect to high dollar donors) who may directly contact a donor and request a gift.

(i) Professional solicitor. –

(1) "Professional solicitor" means a person who, for pay:
(i) advises a charitable organization about a charitable solicitation;

(ii) holds, plans, or manages a charitable solicitation; or

(iii) solicits or receives charitable contributions for a charitable organization, personally or through an associate solicitor.

(2) "Professional solicitor" does not include:

(i) an attorney, investment counselor, or banker because of advising a client or customer to contribute to a charitable organization;

(ii) a salaried officer or employee of a charitable organization that keeps a permanent office in the State; or

(iii) a person who solicits, receives, or collects used personal property, including household goods, furniture, appliances, or clothing, if the property is displayed or resold to the public at a retail establishment.

Commercial Co-Venturers

"Commercial co-venturer" means any person who (i) is organized for profit, (ii) is regularly and primarily engaged in trade or commerce, other than in connection with soliciting for charitable or civic organizations or charitable purposes, and (iii) conducts an advertised charitable sales promotion for a specified limited period of time.

"Charitable sales promotion" means advertised sales that feature the names of both the commercial co-venturer and the charitable or civic organization and which state that the purchase or use of the goods, services, entertainment, or any other thing of value that the commercial co-venturer normally sells, will benefit the charitable or civic organization or its purposes. To qualify as a charitable sales promotion, the consumer must pay the same price for the thing of value as the commercial co-venturer usually charges without the charitable sales promotion and the consumer retains the thing of value.

Maryland law does not regulate CCVs or their relationships with charities. However, other states require CCVs to register or report, require that the charity be registered, and that the charity and the CCV have a written contract (in the nature of a trademark license) signed by two officers of the charity; and maintenance of records for three years after the promotion ends. Some states require specific contract terms, including the unit or percentage donation; pre-promotion notice to the state; “truth in advertising” regarding both the donations and any minimum or maximum contribution; post-promotion financial reports; and bonds.

Cross checking

Many of the states, including Maryland, that require charities, fundraising consultants, or solicitors to register also require the registrant to provide a list of the charities, consultants, or solicitors (as the case may be) with which the registrant has a contract in connection with
solicitations in the state. When a charity is listed that is not registered in the state, the state will usually contact both the consultant or solicitor and the charity. The consultant or solicitor may be reminded that it is illegal to provide services with respect to solicitations in a state by a charity that is not registered, and the charity will be asked to register before any solicitations are sent into the state. If the charity fails to register after being asked to do so, it may be subject to penalties, and the consultant or solicitor will be informed that it may not perform services for the charity with respect to solicitations in that state. In such a case, a fundraising consultant or solicitor may be required to stop performing services, or to halt mailings or telephone calls into a state, pending resolution of the issue between the charity and the state.

For this reason, charities that plan to engage a fundraising consultant or professional solicitor should ensure that (1) the consultant or solicitor is properly registered (if required) in all states where solicitations will be made and that require the consultant or solicitor to be registered, and (2) the charity is registered or recognized as exempt from registration in all states when solicitations will be made.

**Registration by charities**

Charities may facilitate their registration process by using the Unified Registration Statement (developed by the Multi-State Filer Project, a consortium of national charities), [www.multistatefiling.org](http://www.multistatefiling.org), which can also be accessed through the website of the National Association of State Charity Officials (“NASCO”), [http://www.nasconet.org](http://www.nasconet.org). This form is accepted by all states except Colorado, Florida, Hawaii, Ohio, and Oklahoma.

Using the URS simplifies the job of collecting and reporting information. However, a separate form must be filed with each state, and each state’s fee must be paid. Several states also require addenda to the URS that must be filed in order to satisfy particular state requirements. One disadvantage to using the URS is that, because it is simply a compendium of the information required by all of the states, it provides some states with much more information than they request on their own particular forms.

An increasing number of states are implementing electronic filing processes.

Once a registration statement is filed, the state may follow up with specific questions, or it will send a certificate of registration.

To date, although every state registration statute includes penalties for failing to register before soliciting, few states are actually assessing those penalties, unless they believe the charity is not acting in good faith, or there is some other, more significant problem—e.g., misleading solicitations. Pennsylvania, Mississippi, and Utah are the principal exceptions. Otherwise, the states are more interested in getting charities into the registration “system.”
Registration renewal

Every state that requires a charity to register, also requires the charity to renew its registration annually, usually by filing another registration form, or a “renewal” registration form, paying a fee, and filing audited financial statements and/or a copy of Form 990 for the year just ended. (The specific requirements vary.) Renewals are typically due at the same time as Form 990 is required to be filed—4-1/2 months after the end of the charity’s fiscal year, although some states allow for 6 (Maryland) or 7 months, and a few states have an arbitrary annual filing due date. Most states liberally grant one extension of the renewal deadline. A few states take the position that they are not authorized to grant extensions, regardless of how good the reason.

An increasing number of states, including Maryland are imposing penalties for late renewal of registration—some charge $25 per month, others a flat fee, e.g., $50, in addition to the normal renewal fee.

In light of these renewal requirements, charities should review their engagement letters with their auditors, and ensure that the letter provides a firm deadline for completing the audit (and the Form 990, if applicable), and that the auditor will reimburse the charity for any penalties incurred on account of the auditor’s failure to timely complete the audit or Form 990.

To date, most states still require charities to renew registration using a state-specific form. Some states permit the URS to be used for renewal, as well as initial registration.

Form 990

Most states that require charities to register also require registrants to file the most recent Form 990, including all schedules and attachments. Although most of these states do not review the Form 990, several states do, and if the Form 990 has not been properly completed in accordance with its instructions, will require that it be amended before it will be accepted by the state. To avoid unnecessary delays in the registration process, charities should ensure that their audit is completed and the Form 990 prepared well before the filing deadlines for both the Form 990 and state registrations. This will allow time for review and corrections before the filing deadlines.

Form 990 was revised and the new form is required for use beginning with the return for all taxable years beginning on or after January 1, 2008. Because the IRS is moving toward more uniform filing and reporting standards, it is very important that the form and all required schedules be properly completed, that all required information be reported only on the Form 990 and proper schedule (including Schedule O), and that only those non-standard attachments permitted by the instructions be included. Permitted non-standard attachments include only—
In addition, the revised Form 990 also includes many more requirements for explanations that may have legal consequences.

Unfortunately, we have found that many Forms 990 prepared by CPAs are not properly completed. This may be due to unfamiliarity with the form or with the reporting requirements for nonprofit organizations, or simply sloppiness in the preparation process. Thus, even if Form 990 has been prepared by the charity’s auditor, we recommend that it be reviewed by legal counsel familiar with the Form 990, to ensure that it has been completed in accordance with the instructions. This review should focus not on the accuracy of the numbers, but on whether revenue and expenses have been properly characterized (a legal judgment) and reported in the proper places, and whether all required schedules have been completed. (Of course, if revenue and expenses have not been reported in the proper places, some numbers may change, although the aggregate totals may not change.)

Among the more common errors that we have found are failure to properly report fees paid to professional fundraising consultants or solicitors, failure to properly report revenue and expenses in Parts VIII and IX, failure to provide required explanations, or poorly worded explanations that could raise questions and lead to an unnecessary audit. In several instances, information about contributions from large donors was not presented on Schedule B, but in a different format. As a result, information identifying large donors and the amounts they gave was inadvertently disclosed by the IRS when it released copies of the Forms 990 to such publishers as Guidestar and the Foundation Center.

For these reasons we strongly recommend that Form 990 be reviewed by legal counsel familiar with the tax law governing charities before it is signed and filed with the IRS or any states.

**Fees and costs**

Regardless of how a charity chooses to respond to the registration and reporting requirements, if it registers nationwide, it can expect to spend about $3,000 for registration fees payable to

---

1 Accounting, auditing, and reporting requirements for non-for-profit organizations are substantially different from those applicable to businesses. Charities should ensure that their auditor is familiar with the accounting and auditing standards that apply to not-for-profit organizations, and with the Form 990.
the states. Because some states charge a fee based on the amount of contributions received (usually nationwide, not just from that state), this amount may be less for smaller charities.

A charity will also incur expenses to copy and send the various states its IRS Form 990 (with all attachments) and/or its audited financial statements.

A charity that chooses to prepare and file the registrations itself should give the work to someone with an eye for detail and a facility for understanding the bureaucratic mind, and expect them to need 5-10 days each year, principally concentrated between 4-1/2 and 7 months after the end of its fiscal year (assuming no extensions), in order to file all of the annual reports. It is best if the work can be done by the same person each year, as the forms are complex, and the processes sometimes unique to each state.

A charity that chooses to have the work performed by an outside firm can expect to pay $8,000 - $12,000 in professional fees each year, unless it is exempt from registration in a substantial number of states. A charity that is generally exempt from registration, and that decides to obtain confirmation of its exemption from all states, would probably incur the higher fees only in the first year. Subsequently, the fees will be proportionately lower, depending on the number of states in which the charity is exempt.

**Disclosure requirements**

Section 6104(d) of the Internal Revenue Code requires all tax-exempt organizations to permit inspection, or to provide copies, of their application for federal income tax exemption (IRS Form 1023 or 1024) and the last three Forms 990, upon request, made in person or by mail. Section 501(c)(3) organizations must also make the last three copies of any Form 990-T they have filed to report and pay any tax due on income from the conduct of unrelated trade or business activities. However, this requirement applies only to Forms 990-T filed after August 17, 2006. A reasonable fee may be charged. Details of these requirements are described in IRS Publication 557, *Tax-Exempt Status for Your Organization*, and in the instructions to IRS Form 990.

Charities required to be registered in California, and whose gross receipts are at least $2 million must also permit inspection or provide copies of their audited financial statements. California law provides that the disclosure process rules in I.R.C. §6104(d) (e.g., time requirements, allowable charges) also apply to this requirement.

**State-mandated disclosures**

In addition, several states require specific disclosures by charities in connection with each solicitation. For example, Virginia law requires—
Every charitable organization, required to be registered pursuant to § 57-49, and every professional solicitor, required to be registered pursuant to § 57-61, soliciting contributions from prospective contributors, shall disclose to the potential donor contemporaneously at the point of a written request or on a written receipt for donations made in response to an oral request that a financial statement is available from the State Office of Consumer Affairs in the Department of Agriculture and Consumer Services upon request.

To avoid interrupting print runs for state-specific disclosures, many charities use a “Uniform Disclosure Statement” that includes the text of all required by the states to which the solicitation is being sent. If the solicitation is being sent to California, Georgia, and/or Minnesota, the disclosures required by those states must be included regardless of whether the charity is registered in those states. For all other states, the disclosures are required only if the charity is registered in the state. The disclosure language for any state in which a charity is not registered because it is exempt from registration should be omitted from that charity’s version of the Uniform Disclosure Statement.

The exact text and format of the disclosures is usually mandated by law, and neither the text, nor the type size, nor the boldface type may be altered.

These disclosures may be printed at the end of a solicitation letter, on the back of a reply device, or on a separate piece of paper included in the mailing package. The disclosures should also be included on the charity’s website, in a manner that conspicuously brings them to the attention of a prospective donor, such as on the way to a “donations” page.

Separate disclosure requirements also apply to solicitations by professional solicitors.

Every professional solicitor who solicits contributions from a prospective contributor in this Commonwealth: (i) shall identify himself and his employer; (ii) shall disclose that he is a paid solicitor; and (iii) shall further disclose, in writing, the fact that a financial statement for the last fiscal year is available from the State Office of Consumer Affairs.

Charities that contract with professional solicitors should ensure that the firm is familiar with each state’s disclosure requirements, and that it makes all required disclosures to prospective donors.

I.R.C. §6113 requires that all non-§501(c)(3) exempt organizations whose gross receipts are at least $100,000 disclose that contributions are not tax-deductible charitable contributions. See IRS Notice 88-120.

Receipt disclosures
The Internal Revenue Code requires certain disclosures to donors when they make a contribution to a charity \textit{in exchange for} a benefit, such as a premium item, e.g., a book, tape, or CD, or tickets to an event. These are addressed in IRS Publication 1771. In general, when a donor gives at least $250 in a single contribution, I.R.C. §170(f), or when a donor gives at least $75 in exchange for a benefit, I.R.C. §6115, the charity must give the donor a receipt that (1) informs the donor that the amount of the deduction for the contribution is limited to the excess of the amount of the payment over the fair market value of the benefit, and (2) provides the donor with a reasonable estimate of the fair market value (generally, the retail value) of the benefit.

Other disclosure requirements apply when the benefit is of “insubstantial” value, and the charity wishes to enable a donor to claim a deduction for the full amount paid, even though some benefit has been received by the donor in exchange for the contribution.

01 Benefits received in connection with a payment to a charity will be considered to have insubstantial fair market value for purposes of advising patrons if the requirements of paragraphs 1 and 2 are met:

1. The payment occurs in the context of a fund-raising campaign in which the charity informs patrons how much of their payment is a deductible contribution, and either

2. (a) The fair market value of all of the benefits received in connection with the payment, is not more than 2 percent of the payment, or $50, whichever is less, or

(b) The payment is $25 (adjusted for inflation . . .) or more and the only benefits received in connection with the payment are token items (bookmarks, calendars, key chains, mugs, posters, tee shirts, etc.) bearing the organization's name or logo. The cost (as opposed to fair market value) of all of the benefits received by a donor must, in the aggregate, be within the limits established for "low cost articles" under section 513(h)(2) of the Code. (Generally, under section 170, the deductible amount of a contribution is determined by taking into account the fair market value, not the cost to the charity, of any benefits received in return. For administrative reasons, however, in the limited circumstances of this subparagraph, the cost to the charity may be used in determining whether the benefits are insubstantial.); or

(c) The fund-raising campaign meets the following two requirements: (1) The charity mails or otherwise distributes free, unordered items to patrons. To meet this requirement, any item received by a patron must not have been distributed at the patron's request or with the express consent of the patron. Any item distributed must be accompanied by a request for a charitable contribution and by a statement that the patron may retain the item whether or not the patron makes a contribution, [and] (2) The cost (as opposed to fair market value) of all such items, in the aggregate, distributed by or on behalf of the organization to a single patron in a calendar year is within the limits established for "low cost articles" in section 513(h)(2) of the Code.

Rev. Proc. 90-12, 1990-1 C.B. 471, as modified by Rev. Proc. 92-49, 1992-1 C.B. 987. All of the values in Rev. Proc. 90-12 are adjusted annually for inflation. The IRS announces the adjusted values toward the end of each calendar year. The IRS has announced that for
2013, the $50 value is $102, the $25 value is $51, and the $5 value is $10.20. Rev. Proc. 2012-41, §3.14(2).

**Resources**

The Maryland Solicitations Act is Title 6 of the Business Regulation Article. The law is administered by Charitable Organizations Division in the office of the Secretary of State. Links to the law, regulations, and forms are here:
http://www.sos.state.md.us/Charity/CharityHome.aspx

**Note:** The following document is a sample. It must be customized for each charity wishing to use it. See also the notes and state-specific rules on the following page. Those notes and rules are not part of the statement, and should be deleted before printing.

**UNIFORM DISCLOSURE STATEMENT**

CHARITY is a §501(c)(3) organization, gifts to which are deductible as charitable contributions for Federal income tax purposes.

- **California:** CHARITY’s audited financial statement is available upon request to CHARITY. ___ percent of your gift may be deducted under Federal and State income tax laws. *Florida:* A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL FREE WITHIN THE STATE, 1-800-435-7352. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE. CHARITY’s registration number is ________. *Georgia:* Upon request, CHARITY will provide a full and fair description of this and its other programs, and a financial statement or summary. **Maryland:** A copy of CHARITY’s current financial statement is available on request to [CHARITY’s name, address, and telephone number]. For the cost of copies and postage, documents and information submitted under the Maryland Solicitations Act are available from the Maryland Secretary of State. *Minnesota:* ___ percent of your gift may be deducted as a charitable contribution under Federal and State income tax laws. *Mississippi:* The official registration and financial information of CHARITY may be obtained from the Mississippi Secretary of State’s office by calling 1-888-236-6167. Registration by the Secretary of State does not imply endorsement. *New Jersey:* INFORMATION FILED WITH THE ATTORNEY GENERAL CONCERNING THIS CHARITABLE SOLICITATION AND THE PERCENTAGE OF CONTRIBUTIONS RECEIVED BY THE CHARITY DURING THE LAST REPORTING PERIOD THAT WERE DEDICATED TO THE CHARITABLE PURPOSE MAY BE OBTAINED FROM THE ATTORNEY GENERAL OF THE STATE OF NEW JERSEY BY CALLING (973) 504-6215 AND IS AVAILABLE ON THE INTERNET AT http://www.njconsumeraffairs.gov/ocp/charities.htm. REGISTRATION WITH THE ATTORNEY GENERAL DOES NOT IMPLY ENDORSEMENT. *New York:* Upon request, a copy of CHARITY’s last annual report filed with the Attorney General is available from CHARITY or from the New York State Attorney General’s Charities Bureau, Attn: FOIL Officer, Department of State, 120 Broadway, New York, New York 10271. *North Carolina:* Financial information about this organization and a copy of its license are available from the State Solicitation Licensing Branch at (888) 830-4989. The license is not an endorsement by the state. *Pennsylvania:* The official registration and financial information of CHARITY may be obtained from the Pennsylvania Department of State by calling toll-free within Pennsylvania, 1-800-732-0999. Registration does not imply endorsement. *Virginia:* A financial statement is available from the State Division of Consumer Affairs in the Department of Agriculture and Consumer Services upon request. *Washington:* For additional information regarding CHARITY’s activities or
financial information, CHARITY is registered with the Washington State Charities Program as required by law and information may be obtained by calling 800-332-4483 or 360-725-0378. *West Virginia: West Virginia residents may obtain a summary of the registration and financial documents from the Secretary of State, State Capitol, Charleston, West Virginia 25305. Registration does not imply endorsement.

Notes:

*Only required if charity is registered in the state. Religious organizations are exempt from registration in most states.

**Religious organizations are exempt from registration in Maryland, but must file Form 990 with Maryland if they are required to file with the IRS. Organizations that file Form 990 with Maryland should include this statement.

Charities using this statement should remove the asterisks when printing it for use in solicitations. They are included here only for convenience.

State-specific requirements:

Florida: The statement must be conspicuous and in capital letters.

New Jersey: The statement must be conspicuous and in capital letters (except for the URL).

New York: The statement must be in at least 10-point type, bold face or, alternatively, no smaller than the size print used for the most number of words in the statements.

North Carolina: The statement must be in at least 9-point type.

Pennsylvania: The statement must be conspicuous.

West Virginia: The statement must be conspicuous. If a solicitation package contains multiple pieces, the statement must be “on a prominent part of the solicitation materials.”