

STATE CHARITY REGISTRATION PROVISIONS - AS OF OCTOBER 7, 2022

PROVIDED BY THE NATIONAL ASSOCIATION OF STATE CHARITIES OFFICIALS (NASCO)
FOR INFORMATIONAL PURPOSES ONLY SUBJECT TO CHANGE AND NOT INTENDED AS LEGAL ADVICE

State/Agency	Website	Statutory Citation	Initial Registration Requirements	Annual Registration/Reporting/Renewal Requirements	Accept URS	E-file (Optional / Required):
Alabama /Attorney General Consumer Affairs Section 501 Washington Avenue Montgomery, AL 36130 334-242-7335 800-392-5658	https://www.alabamaag.gov/consumerlicense	Code of Ala. § 13A-9-70 et seq.	Registration fee, \$25.	Annual Registration required. Financial report must be filed annually within 90 days of fiscal year end. Charity can file 990 or financial report	✓	Not required - registration forms can be printed and mailed or completed online through the AG website.
Alaska/Department of Law, Attorney General's Office/Fair Business Practices Section 1031 W. 4th Avenue, Suite 200 Anchorage, AK 99501 907-269-5100	http://www.law.state.ak.us/department/civil/consumer/cp_charities.html	Alaska Stat. §45.68.010 et seq.	Registration fee, \$40. Charities must register online.	Registration expires on September 1st of each year. Charity can file 990 or financial report		Not required - registration forms provided online to be printed and mailed
Arizona/ Secretary of State/Business Services Division 1700 W Washington St., Fl 7 Phoenix AZ 85007-2808 602-542-6187	https://www.azsos.gov/business/charities	A.R.S. 13-3722(A), et seq.	Only Veteran's Charitable Organizations must file if a person is soliciting money or other support in the name of an organization.	see website		Not required - registration forms provided online to be printed and mailed
Arkansas/Secretary of State/ Business and Commercial Services 1401 W. Capitol, Suite 250, Little Rock, AR 72201 501-683-0094 charities@sos.arkansas.gov	https://www.sos.arkansas.gov/business-commercial-services-bcs/nonprofit-charitable-entities/charitable-entities	A.C.A. § 4-28-401 et seq.	See https://www.sos.arkansas.gov/uploads/SoS_CharitableRegistrationInArkansas.pdf	Fiscal year end December 31st: Financial report/990 due 4.5 months after fiscal year end. Fiscal year end not December 31st: Financial reports/990 due May 15th or, upon request, within 6 months after the end of the fiscal year. Independent CPA audit required if gross revenue exceeds \$500,000	✓	Optional
California/Registry of Charitable Trusts PO Box 903447 Sacramento, CA 94203-4470 916-210-6400	www.oag.ca.gov/charities	CAL. GOV'T CODE § 12580, et seq., California Code of Regulations, Title 11, division 1, chapter 4, sections 300-316 and chapter 15, sections 999.6-999.9.5.	Initial registration for domestic and foreign organizations doing business or raising charitable funds in state. Foreign charitable organizations must obtain certificate of authority and franchise tax exemption. Over 200 cities and counties have solicitation ordinances that may require registration. \$50 Initial Registration fee.	Form RFF-1, CT-TR-1 Form for organization with less than \$50,000 in revenue and copies of any IRS 990, 990ez or 990PF due annually 4.5 months after end of fiscal year (\$25-1200 fee based on gross revenue scale). Audited financial statements required if gross revenue equals \$2,000,000 or more. Fundraisers also have reporting requirements. For more information visit our website.	✓	Optional

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Colorado Dept. of State Business & Licensing Division Broadway, Ste. 550 Denver, CO 80290 303-894-2200 www.sos.state.co.us	1700 https://www.sos.state.co.us/pubs/charities/charitableHome.html?menuheaders=3	6-16-101 C.R.S. et seq.; Rule 9 of 10 CCR 1505-9	Must register online, \$10 fee.	Registration renewal due 7.5 months after end of fiscal year, if extension granted by IRS. Otherwise, the renewal is due 4.5 months after end of fiscal year. May file an exemption form (no filing fee).		Required - All filings required or permitted by the CCSA shall be made electronically. Rule 2.1 of 10 CCR 1505-9.
Connecticut/ Attorney General (Enforcement): Special Litigation/Charitable Trusts 165 Capitol Avenue Hartford, CT 06106 Department of Consumer Protection (Registration) 450 Columbus Boulevard Suite 801 Hartford, CT 06103 860-713-6000 dcp.publicCharities@ct.gov	https://portal.ct.gov/DCP/Charities/Charitable-Solicitation-Registration-Information	Conn. Gen. Stat. § 21a-190a et seq.	Organizations required to file an initial application, a copy of the most currently filed, fiscal year-end of the filed IRS 990, 990EZ, 990N or 990PF and audit (if applicable). An audit is only required if gross revenues exceed \$500,000.00. Claim of Exemption: A claim of exemption is filed once if the organization claims this status. If an organization is claiming an exemption using the \$50,000 threshold and it goes over the limit 2 of 3 years, it will need to register.	Application for registration is made annually. An organization which has never been registered with Connecticut files an initial application, online or by downloading a paper application from the Department of Consumer Protection website. Already registered organizations receive a renewal registration application by email from the Department. If a registered organization does not receive a renewal form or needs a copy, it can email dcp.publiccharities@ct.gov and request a renewal form. There is an annual \$50.00 registration fee. With both applications, the organization is required to submit a financial report of the organization's most recent fiscal year. The Department emails all charity registration certificates when processed and approved.	✓	Optional - Note that email address is required from all applicants.
D.C./Dept. of Consumer and Regulatory Affairs 1100 4th Street, SW Washington DC 20024 202-442-4311	https://dcra.dc.gov/service/domestic-nonprofit-corporation		Must obtain basic business license. Initial fee of \$412.50.	Renew bi-annually with filing fee of \$412.50.	✓	
Delaware/Attorney General Carvel State Building 820 North French Street Wilmington, DE 19801 302-577-8600			None	None		

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Florida/Department of Agriculture and Consumer Affairs Terry Lee Rhodes Building 2005 Apalachee Parkway Tallahassee, FL 32399-6500 850-410-3800 charities@FDACS.gov	www.FDACS.gov	Fla. Stat. §496.401 et seq.	Annual registration, ranges from \$10 - \$400 depending on annual gross contributions.	Audited or reviewed financial statement required if annual contributions between \$500k - \$1mil. Audited financials for contributions above \$1mil. Financial report or Form 990 to accompany registration annually or by 4.5 months after fiscal year end.		Optional
Georgia/Secretary of State/Georgia Charities Division 2 Martin Luther King Jr. Dr. SE Suite 317, West Tower Atlanta, GA 30334 404-654-6021	https://sos.ga.gov/index.php/charities/charities_register	O.C.G.A §43-17-1, et seq.	Initial registration, \$35 fee.	Bi-annual report due on organization's renewal date. File form 990 if proceeds under \$500,000. Certified financial statement required if proceeds are \$1,000,000 or more; independent CPA review required if proceeds are \$500,000-\$1,000,000; If no funds have been collected, a signed statement from an officer of the organization must be submitted.	✓	Optional
Hawaii Dept. of Attorney General Tax Division 425 Queen St. Honolulu, HI 96813 808-586-1480 https://ag.hawaii.gov/tax/contact/	https://ag.hawaii.gov/tax/	HRS §467B-1, et seq.	Initial registration online required. No. fee.	Annual financial report due within 10 business days from the date of filing Form 990, 990-EZ, or 990-PF with the IRS. If the organization files Form 990-N or is not required to file a Form 990, 990-EZ, or 990-PF with the IRS, annual financial report is due no later than the 15th day of the 5th month following the close of the organization's fiscal year. Fee ranges from \$25 to \$600. No fee if total revenue is below \$25,000.		E-filing required.
Idaho Attorney General 700 W. Jefferson Street PO Box 83720 Boise, ID 83720 208-334-2400	www.ag.idaho.gov		None	None		

State/Agency	Website	Statutory Citation	Initial Registration Requirements	Annual Registration/ Reporting/Renewal Requirements	Accept URS	E-file (Optional / Required):
Illinois Attorney General Charitable Trusts Bureau 100 W. Randolph, 11th Floor Chicago, IL 60601-3175 312-814-2595	https://illinoisattorneygeneral.gov/charities/index.html	225 I.L.C.S. 460, et seq.	Initial registration for all Charitable Organizations required to register & annual financial reports for all non-exempt organizations, \$15 fee.	Charitable Organization Annual Financial Report due within 6 months of fiscal year end. Audited CPA financial reports must accompany charity's report if gross contributions are \$300,000 or more or if the charity employs a professional fundraiser collecting contributions of \$25,000 or more.	✓	
Indiana/Attorney General/Consumer Protection Division Indiana Government Center South 302 W. Washington St, 5th Fl Indianapolis, IN 46204-2770 317-232-6201 800-382-5516			None	None		
Iowa/Attorney General/Consumer Protection Division 1305 E. Walnut Hoover State Office Building 2nd Floor Des Moines, IA 50319 515-281-5926	https://www.iowaattorneygeneral.gov/businesses/charitable-trust-registration	Iowa Code §§633A.5101-.5108	Initial registration of charitable trust. No fee.	Annual registration.	✓	Optional.
Kansas/Attorney General/Consumer Protection Division 120 SW 10th Ave., 2nd Floor Topeka, KS 66612-1597 (785) 296-3751	https://ag.ks.gov/licensing/charities-registration	K.S.A. §17-1759 et seq.	Initial registration, \$25 fee.	Financial report due within 6 months of fiscal year end. If more than \$500,000 raised, must file audited financial statement.	✓	
Kentucky/Attorney General/Division of Consumer Protection 1024 Capital Center Drive, Suite 200 Frankfort, KY 40601-8204 502-696-5389	https://ag.ky.gov/Priorities/Protecting-Kentuckians/charity/Pages/registration.aspx	KRS §367.650 et seq.	Initial registration, no fee. Registration documents may be submitted on a CD in a .PDF format.	Annual registration. Form 990 due at the same time as due with the IRS (15th day of the 5th month after the fiscal year end month).	✓	Not required

State/Agency	Website	Statutory Citation	Initial Registration Requirements	Annual Registration/Reporting/Renewal Requirements	Accept URS	E-file (Optional / Required):
Louisiana/Department of Justice Consumer Protection Section 1885 North 3rd Street, 4th Floor Baton Rouge, LA 70802 225-326-6463 1-800-351-4889	https://www.ag.state.la.us/Page/CharitableOrganizations	La. R.S. §51:1901 et seq.	Registration prior to campaigns for organizations using professional solicitors. \$25 fee.	Renew registration annually. File URS and updated information, if any.	✓	Not required
Maine/Charitable Solicitations/Department of Professional & Financial Regulation 35 State House Station Augusta, ME 04333-0035 207-624-8603	https://www.maine.gov/pfr/professionallicensing/professions/charitable-solicitations-act	9 M.R.S. §5001 et seq.	Initial registration, \$20 fee.	Financial report must be filed with commissioner by November 30th, at the same time as the registration renewal. \$20 renewal filing fee.	✓	Optional.
Maryland/Secretary of State/Charities Division State House Annapolis, MD 21401 410-974-5534	https://sos.maryland.gov/Charity/Pages/Registering-Charity.aspx	Md. Business Regulation Code Ann. §6-101 et seq.	Initial registration. Fee ranges from \$50 to \$300 depending on annual charitable contributions. No fee if proceeds less than \$25,000 and no professional solicitor is used.	Form 990 due within 6 months of end of most recently completed fiscal year. If proceeds are in excess of \$750,000, audit is required by independent CPA; accountant's review if gross income from contributions is \$300,000-\$750,000. Extensions for charitable registration are automatically granted to organizations with current registration; registration extended until 10.5 months after the most recently completed fiscal year. Charitable organizations no longer need to file a written request for an extension to the registration deadline.	✓	Will be required effective January 1, 2023.

State/Agency	Website	Statutory Citation	Initial Registration Requirements	Annual Registration/ Reporting/Renewal Requirements	Accept URS	E-file (Optional / Required):
Massachusetts Attorney General Division of Public Charities One Ashburton Place, Boston, MA 02108 617-727-2200 x2101 charities@mass.gov	mass.gov/ago/charities	M.G.L. ch. 12, § 8 et seq; M.G.L. ch.v68, §18 et seq.	Initial registration form, governing documents, \$100 fee, and solicitation form w/ \$50 fee (or, up to 4 years of backfilings if entity operated prior to registering)	Annual reports must be filed with a fee, ranging from \$35 to \$2,000, based on gross support and revenue for the most recent fiscal year. Organizations receiving \$500,000 or more must file an audited financial statement. Organizations receiving more than \$200,000 but less than \$500,000 must file a financial statement with accountant's review. IRS forms 990 must be filed for organizations receiving more than \$5,000; 990-N is not accepted. File Forms PC and 990 4.5 months after fiscal year end. 6 month extension may be available if organization is registered and in compliance.	Accepts the URS in lieu of the Schedule A-2 only (a registration form must still be completed) from organizations based in other states only for an initial registration, and only if the organization has not yet passed its initial fiscal year end date of operating in Massachusetts.	Optional
Michigan Attorney General PO Box 30214 Lansing, MI 48909 517-335-7571 ct_email@michigan.gov	michigan.gov/charity	MCLS §400.271 et seq.	Initial registration, no fee.	Annual renewal, with financial report due within 6 months of fiscal year end. CPA audit or review required where public support is more than \$300,000 but less than \$550,000. CPA audit required if public support is \$550,000 or more.	✓	Optional
Minnesota Attorney General Charities Division 445 Minnesota Street, Suite 1200 St. Paul, MN 55101-2130 651-296-3353 charity.registration@ag.state.mn.us	http://www.ag.state.mn.us/Charity/	Minn. Stat. § 309.50 et seq.	Initial registration, \$25 fee.	Renew registration by the 15th day of the seventh month following close of fiscal year. Annual report, financial statement, and copy of Form 990. Audit required if public contributions exceed \$750,000.	✓	Optional
Mississippi/Secretary of State/Charities Division PO Box 136 Jackson, MS 39205-0136 601-359-1599 charities.customerservice@sos.ms.gov	https://www.sos.ms.gov/charities	Miss. Code Ann., §79-11-501 et seq.	Initial registration, \$50 fee. Must register online.	Form 990 must be submitted annually with renewal registration filing. Financial report due annually with registration. File audited financial statement if proceeds exceed \$500,000 or if professional fundraiser was used. Account review if revenue is between \$250,000 and \$500,000.		Required

State/Agency	Website	Statutory Citation	Initial Registration Requirements	Annual Registration/ Reporting/Renewal Requirements	Accept URS	E-file (Optional / Required):
Missouri Attorney General Public Protection Unit; PO Box 899 Jefferson City, MO 65102 573-751-3321	https://ago.mo.gov/civil-division/consumer/charity	§407.450 R.S. Mo. et seq.	Initial registration, \$15 fee. 501(c)(3) organizations are exempt from registration. A copy of the organization's IRS tax exemption determination letter may be filed with the state to obtain a letter of confirmation for this exemption.	Annual registration, \$25.00 fee. Annual report due within 78 days of fiscal year end. Registration reinstatement is required if Annual report submitted later than 6 months after fiscal year end. \$50 reinstatement fee.	✓	
Montana Attorney General Office of Consumer Protection PO Box 200151 Helena, MT 59620-0151 406-444-2026	https://dojmt.gov/consumer/for-nonprofits-2/		None	All nonprofits, regardless of designation, must file an annual report with the Secretary of State's Office. Annual reports need not be filed with the attorney general. Section 35-2-904, MCA.		
Nebraska/Attorney General/Consumer Protection Division 2115 State Capital Bldg. Lincoln, NE 68509 402-471-2682			None	None	✓	
Nevada Secretary of State 202 North Carson Street Carson City, NV 89710-4201 775-684-5708	https://www.nvsos.gov/sos/licensing/charitable-organizations		Initial registration required, no fee.	Annual Registration expires one year from the end of the calendar month of the initial filing.	✓	
New Hampshire Attorney General Charitable Trusts Unit 33 Capitol Street Concord, NH 03301-6397 603-271-3591	www.doj.nh.gov/charitable-trusts-charitabletrusts2@doj.nh.gov	RSA 7:21 et seq.	One-time registration fee, \$25.	Annual report and Form 990 due within 4.5 months of fiscal year end. Annual reporting fee, \$75. File audited financial statements if gross revenue exceeds \$2,000,000 (increased from \$1,000,000 effective 8/6/22).	✓	Not required but strongly preferred-forms provided online can be printed and mailed.

State/Agency	Website	Statutory Citation	Initial Registration Requirements	Annual Registration/ Reporting/Renewal Requirements	Accept URS	E-file (Optional / Required):
New Jersey Division of Consumer Affairs Charities Registration Section 124 Halsey Street, 7th Floor PO Box 45021 Newark, NJ 07101 973-504-6215	https://www.niconsumeraffairs.gov/charities	N.J. Stat.. §45:17A-18 et seq.	Initial registration must be filed within 30 days of reaching the \$10,000 total gross contributions threshold. . Must register online. Fee ranges from \$30 to \$250 depending on contributions.	Annual registration. Annual financial report due within 6 months of fiscal year end. File audited financial statement if gross revenue exceeds \$500,000. Registrations with an original due date (not extension due date) on or after 1/18/22 the audit threshold is \$1,000,000.		E-filing only
New Mexico Office of Attorney General Charitable Organization Registry 201 Third Street NW, Ste. 300 Albuquerque, NM 87102 505-717-3500	https://www.nmag.gov/charities.aspx	N.M. Stat. Ann. §57-22-1 et seq.	Initial registration online. No fee.	Annual registration online. Form 990 or financial report due within 6 months of fiscal year end. Audited financial statement if total revenue exceeds \$500,000.00.	✓	E-filing only.
New York Attorney General Charities Bureau For Fundraising Counsel and Professional Fund Raisers (Paid Solicitors): The Capitol Albany, NY 12224 518-776-2160 Charities.fundraising@ag.ny.gov For Charitable Organizations: Registration Section 28 Liberty Street New York, NY 10005 212-416-8401 charities.bureau@ag.ny.gov	www.charitiesnys.com	N.Y. C.L.S. Exec §171-a, et seq. - organizations that solicit contributions in New York. N.Y.C.L.S. EPTL § 8-1.4 organizations that conduct charitable activities/have charitable assets in NY. NOTE - only one registration is required	A charity that receives solicited contributions in excess of \$25,000 must register, unless it engages a Professional Fundraiser or Fundraising Counsel, in which case it must register regardless of the amount of contributions received. Initial registration is required to be completed online; one-time registration fee of \$25 for organizations registering to solicit contributions in New York.	An annual financial report, consisting of New York Form CHAR500, IRS Form 990 and, if applicable, a CPA's report due 4.5 months after fiscal year end (six month automatic extension given). For organizations registering to solicit in New York with annual receipts over \$750,000 (\$1,000,000 for fiscal years beginning on or after July 1, 2021), report must include an audit report signed by an independent CPA; for annual receipts between \$250,000 and \$750,000 (\$1,000,000 for fiscal years beginning on or after July 1, 2021), report must include a review report signed by an independent CPA. Annual filing fees are \$25 for soliciting organizations and, depending on the amount of net assets at the end of the year, range from \$25 to \$1500. An organization required to register pursuant to both statutes must pay both fees.		E-filed registration required.

State/Agency	Website	Statutory Citation	Initial Registration Requirements	Annual Registration/ Reporting/Renewal Requirements	Accept URS	E-file (Optional / Required):
North Carolina/Secretary of State 2 South Salisbury Street, Suite 5014 Raleigh, NC 27601 or PO Box 29622 Raleigh, NC 27626-0622 919-814-5280 CSL@sosnc.gov	https://www.sosnc.gov/divisions/charities	N.C. Gen. Stat. § 131F-1 et seq.;	Initial registration with \$50 - \$200 fee. For parent organizations or affiliates filing on behalf of organizations: \$100 - \$400 fee.	Annual Registration required. Annual renewal due 5.5 months after fiscal year end. Automatic File form 990; audited financial statement optional.	✓	Division requires application signature page to be printed, notarized and mailed to the office.
North Dakota Secretary of State 600 E Boulevard Avenue Dept 108 Bismarck, ND 58505-0500 (701) 328-2900	https://sos.nd.gov/business/nonprofit-services/charitable-organizations & https://firststop.sos.nd.gov/	N.D.C.C § 50-22	Registration fee, \$25	Annual Registration required. Financial report must be filed by September 1 of each year with a \$10 fee.		Required; https://firststop.sos.nd.gov/
Ohio/Attorney General/Charitable Law Section 30 E. Broad St., 25th Fl Columbus, OH 43215 614-466-3181 CharitableRegistration@OhioAGO.gov	https://www.Charitable.OhioAGO.gov	ORC Ann. § 1716.01 et seq., ORC 109.26 – 109.31	Annual filings required for all Ohio charities and charitable trusts, as well as any organization that solicits Ohioans to support charitable causes. Organizations can be required to file under either or both provisions. Exclusively faith-based organizations are exempt, as well as other narrow exemptions available to organizations that officially seek an exemption determination. Sliding scale fees range from \$0 to \$200 under each of the statutory provisions. Additionally, there is a \$200 fee for late filings.	Filings are due within 4.5 months of fiscal year end, but the office honors IRS extensions. Organizations do not need to provide proof of IRS extensions.		Required – must use the online system for all filings. Electronic checks or credit cards must be used for payment of fees.
Oklahoma/Secretary of State/ Business Filing Department 421 N.W. 13th, Suite 210 Oklahoma City OK 73103 405-522-2520	https://www.sos.ok.gov/charity/Default.aspx	18 Okl. St. § 552.1 et seq.	Initial registration. \$15 fee for contributions under \$10,000, \$65 for contributions above \$10,000.	Annual registration required. 990 not required.		Optional

State/Agency	Website	Statutory Citation	Initial Registration Requirements	Annual Registration/ Reporting/Renewal Requirements	Accept URS	E-file (Optional / Required):
Oregon/Department of Justice Charitable Activities Section/ Oregon Department of Justice 100 SW Market Street Portland, OR 97201-5702 971-673-1880 charitable@doj.state.or.us	https://www.doj.state.or.us/charitable-activities/	ORS 128.610 et seq.	Initial registration. No fee for initial registration. 2 page registration form, to which organizations should attach articles, bylaws, and IRS determination letter. No monetary threshold for registration, except subject to minimum contact requirements for out of state charities. Most significant exemption is for churches and similar organizations. Registration not limited to solicitation, but applies to organizations that do business or hold assets in Oregon.	Oregon is a register once, report annually state. File within 4.5 months of fiscal year end, but can request 1 six month extension. Report form includes a 2 page cover sheet to which 990 should be attached. Also require audited financial statements, but only if they were prepared for some other reason. Fees are based on both revenue and assets and total fees can range from \$20 to \$2400.	✓	Optional
Pennsylvania/Department of State/ Bureau of Charitable Organizations 401 North Street, 207 North Office Building Harrisburg, PA 17120 717-783-1720 Toll-free: (800) 732-0999 RA-CHARITY@pa.gov	https://www.dos.pa.gov/BusinessCharities/Charities/Pages/default.aspx	10 P.S. § 162.1, et seq.	Initial registration. \$15 - \$250 fee based on contributions.	File by 15th day of the 11th month of fiscal year end. Annual financial statement and Form 990. Internally prepared financial statement for organizations with revenues less than \$100,000; compiled, reviewed or audited statement for organizations receiving between \$100,000 and \$250,000; reviewed or audited financial statement if received between \$250,000-less than \$750,000. Audited for greater than \$750,000.00.	✓	Optional. Available at: https://www.charities.pa.gov/#/page/default
Rhode Island/Dept. of Business Regulation/ Charitable Organization Section 1511 Pontiac Avenue Building 69 Cranston, RI 02920 401-462-9588	https://dbr.ri.gov/divisions/charitable/	R.I. Gen. Laws §5-53.1-1 et seq.	Initial registration. \$90 fee. Must submit all documents by CD or file online.	Annual renewal. Financial report audited by independent CPA due annually. Where proceeds are less than \$500,000, no audit required. However, the state reserves the right to request an audit if budget is less than \$500,000.	✓	
South Carolina Secretary of State 1205 Pendleton Street Suite 525 Columbia SC 29201 803-734-1790	https://sos.sc.gov/online-filings/charities-pfrs-and-raffles/charities	S.C. Code Ann. §33-56-10 et seq.;	Initial registration, \$50 fee.	Annual registration and annual financial report or application for exemption are due within 4.5 months of fiscal year end. Extensions of 6 months for the financial report only are granted upon request.		Optional
South Dakota Attorney General State Capitol 1302 E. Hwy. 14, Ste. 3 Pierre, SD 57501 605-773-4400			None	None		

State/Agency	Website	Statutory Citation	Initial Registration Requirements	Annual Registration/ Reporting/Renewal Requirements	Accept URS	E-file (Optional / Required):
Tennessee/Department of State/ Charitable Solicitations; 312 Rosa L. Parks Avenue Snodgrass Tower, 6th Floor Nashville, TN 37243 615-741-2555	www.sos.tn/charities	Tenn. Code Ann. 48-101-501 et seq.;	Initial registration, \$10 fee (COVID Relief Fee Reduction effective July 1, 2021, to June 30, 2022). New applicatons must file quaterly reports in their first year of operation.	Financial report due within 6 months of fiscal year end. Organizations with revenues of \$50,000 or above must submit Form 990. Organizations with revenues of \$500,000 or above must submit an audited financial statement and Form 990 (no audit required if proceeds are below \$500,000).	✓	Mandatory e-filing effective 10/1/22.
Texas/Secretary of State/Registrations Unit (public safety & veterans); P.O. Box 13193 Austin, Texas 78711-3193 512-475-0775 Texas/Office of the Attorney General/Consumer Protection Division (law enforcement telephone solicitation) P.O. Box 12548 Austin, Texas 78711-2548 512-463-2100	https://www.texasattorneygeneral.gov/divisions/financial-litigation/charitable-trusts/registration-and-filings	11 Tex. Occ. Code §1803.001, et seq. (public safety); §1804.001, et seq. (veterans); Tex. Bus. & Com. Code §§ 303.001 – 303.154 (law enforcement telephone solicitation)	Initial registration, \$150 - \$250 (public safety and veterans). Annual registration, \$50 (law enforcement telephone solicitation).	Annual registration for public safety organizations and veterans' groups. Annual registration for law enforcement organizations that solicit over the telephone. Form 990 due on the 15th day of the 5th month after the fiscal year end month (law enforcement telephone solicitation).		
Utah/Dept. of Commerce/ Division of Consumer Protection 160 East 300 South SM Box 146704 Salt Lake City, UT 84114-6704 801-530-6601 consumerprotection@utah.gov	www.dcp.utah.gov	Utah Code Ann. §13-22-1, et seq.;	Annual registration, \$75 fee.	Renew annually. Most recent IRS Form 990, 990EZ, 990PF, or 990N with signature. If the applicant is not required to file a Form 990 or filed an IRS form 990EZ, 990PF, or 990N the applicant must attach a completed Statement of Functional Expenses. The form can be found on the Division's website at https://dcp.utah.gov/businesses/charities.html .		E-FILE is required
Vermont/Attorney General Street Montpelier, VT 05609 802-828-3171	109 State		None	None		

State/Agency	Website	Statutory Citation	Initial Registration Requirements	Annual Registration/ Reporting/Renewal Requirements	Accept URS	E-file (Optional / Required):
Virginia/Department of Agriculture and Consumer Services/ Office of Charitable and Regulatory Programs PO Box 526 Richmond, VA 23218 804-786-1343	http://www.vdacs.virginia.gov/food-charitable-solicitation.shtml	VA Code Ann. §57-48 et seq.;	Initial registration - \$100 fee.	Annual registration within 4.5 months of fiscal year end. Annual registration fee scale is \$30 - \$325 based on previous year's gross contributions. Certified treasurer report for total income < \$50,000; certified audit, 990/990EZ/990PF total income > \$50,000.	✓	No, an online system application is under development with a projected roll-out in 2023-24.
Washington/Secretary of State/ Charities Program 801 Capitol Way South PO Box 40234 Olympia, WA 98504-0234 360-725-0378	https://www.sos.wa.gov/charities/	RCW § 11.110.051; RCW §19.09.010 et seq. Chapter 434-120 WAC – Charitable Solicitation Organizations and Charitable Trusts	Initial registration, \$60 fee.	Annual registration due within 11 months of fiscal year end, \$40 fee.		E-Filing is mandatory per WAC 434-120-035 with the exception of Trust Registration & Amendments.
West Virginia/Secretary of State/ Charities Division One Stop Business Center 13 Kanawha Boulevard, West Suite 201 Charleston WV 25302 (304) 558-6000 or 8000	https://sos.wv.gov/business/Pages/Charities.aspx https://sos.wv.gov/Pages/default.aspx	W. Va. Code §29-19-1 et seq.	Initial registration with a \$15 to \$50 fee on a sliding scale.	Annual audited financial report and Form 990. Independent audit required where proceeds exceed \$500,000. Financial review required where proceeds are between \$200,000 and \$499,999.	✓	Optional. Available at https://erls.wvsos.gov/
Wisconsin/Wisconsin Department of Financial Institutions PO Box 7879 Madison, WI 53707-7879 608-267-1711	https://wdfi.org/CharitableOrganizations/	Wis. Stat. 202, Subchapter II	Initial registration, \$15 fee.	Annual registration due 7/31, \$54 fee. Online renewal. Annual financial report due within 12 months of fiscal year end. Independent audit required where proceeds exceed \$500,000. Independent review required if proceeds exceed \$300,000. 990 required with form 1952	Yes but only for the application.	

State/Agency	Website	Statutory Citation	Initial Registration Requirements	Annual Registration/ Reporting/Renewal Requirements	Accept URS	E-file (Optional / Required):
Wyoming/Secretary of State OR Office of the Attorney General Herschler Building East 122 W 25th St, Suite 100 Cheyenne, WY 82002-0020 307-777-7311 OR Kendrick Building 2320 Capitol Avenue Cheyenne, WY 82002 307-777-7841			None	None		