

## **ALABAMA**

Mailing address: Office of the Attorney General  
Consumer Protection Section  
501 Washington Ave  
Montgomery, AL 36130-0152  
(334) 242-7335

Website: [www.ago.state.al.us](http://www.ago.state.al.us)

Filing requirements: Charitable Organization Registration Statement Annual Renewal

Filing fee: \$25

Payable to: Office of the Attorney General

Due date: within 90 days of the end of the fiscal year

Extension(s) available: No

Review/Audit requirement: None

990 required: Yes

## **ARIZONA**

### **Secretary of State Filing**

Mailing address: Arizona Secretary of State Ken Bennett  
Attn: Business Services, Charities Division  
1700 W. Washington Street, 7th Floor  
Phoenix, AZ 85007-2888  
(602) 542-6187

Website: [www.azsos.gov](http://www.azsos.gov)

Filing requirements: Charitable Organization Registration/Renewal

Filing Fee: \$0 (if filing after September 30th, include \$25 late fee)

Payable to: Secretary of State

Due date: September 30th of each year

Extension(s) available: No

Review/Audit requirement: None

990 required: First two pages of 990 only

### **Department of Revenue Filing**

Mailing address: Arizona Department of Revenue  
PO Box 52153  
Phoenix, AZ 85072-2153  
(800) 352-4090

Website: [www.azdor.gov](http://www.azdor.gov)

Filing requirements: Form 99 or copy of federal return

Filing Fee: \$0 (late fees are \$100 each month the return is late)

Payable to: Arizona Department of Revenue

Due date: 15th day of the fifth calendar month after the close of the taxable year

Extension(s) available: Yes

Review/Audit requirement: None

990 required: Yes

**ARKANSAS**

Mailing address: Office of the Attorney General  
Consumer Protection Division  
Attn: Charitable Registration  
323 Center Street, Ste. 200  
Little Rock, AR 72201-2610  
(501) 682-2007

Website: [www.ag.state.ar.us](http://www.ag.state.ar.us)

Filing requirements: Charitable Organization Application for Registration

Filing Fee: \$0

Payable to: N/A

Due date: May 15th of each year, (if organization is on a fiscal year, upon registration may be permitted to file within 6 months after the close of the fiscal year)

Extension(s) available: Yes

Review/Audit requirement: Audit required if gross revenue exceeds \$500,000

990 required: Yes

**CALIFORNIA**

**Attorney General Office**

Mailing address: Registry of Charitable Trusts  
PO Box 903447  
Sacramento, CA 94203-4470  
(916) 445-2021

Website: [www.ag.ca.gov/charities](http://www.ag.ca.gov/charities)

Filing requirements: Annual Registration Renewal Fee Report to Attorney General of California (Form RRF-1)

Filing Fee:

Gross revenue less than \$25,000	\$0
Gross revenue between \$25,000 and \$100,000	\$25
Gross revenue between \$100,001 and \$250,000	\$50
Gross revenue between \$250,001 and \$1 million	\$75
Gross revenue between \$1,000,001 and \$10 million	\$150
Gross revenue between \$10,000,001 and \$50 million	\$225
Gross revenue greater than \$50 million	\$300

Payable to: Attorney General's Registry of Charitable Trusts

Due date: 15th day of the fifth calendar month after the close of the taxable year

Extension(s) available: Yes

Review/Audit requirement: Audit required if gross revenue exceeds \$2,000,000 (not required to be attached to Form RRF-1)

990 required: Yes (Schedule B must be included)

**Franchise Tax Board**

Mailing address: Exempt Organizations Unit MS F120  
Franchise Tax Board  
PO Box 942867  
Sacramento, CA 94267  
(916) 845-4171

Website: [www.ftb.ca.gov](http://www.ftb.ca.gov)

Filing requirements: 199 - California Exempt Organization Annual Information Return

Filing fee: \$10 (\$25 if filing and/or paying late)

Payable to: Franchise Tax Board

Due date: 15th day of the fifth calendar month after the close of the taxable year

Extension(s) available: Yes

Review/Audit requirement: None

990 required: None

**COLORADO**

Mailing address: Colorado Department of State  
Licensing Division  
1700 Broadway, Ste. 200  
Denver, CO 80290  
(303) 894-2200 (ext. 6487)

Website: [www.sos.state.co.us](http://www.sos.state.co.us)

Filing requirements: On-line registration only

Filing fee: \$10 follows:

15 days after deadline	\$25
30 days after deadline	\$50
45 days after deadline	\$75
60 days after deadline	\$100

Payable to: All payments must be made by credit card or a prepaid account

Due date: 15th day of the fifth calendar month after the close of the taxable year

Extension(s) available: Yes

Review/Audit requirement: None

990 required: None

## **CONNECTICUT**

Mailing address: State of Connecticut  
Department of Consumer Protection  
Public Charities  
165 Capitol Avenue  
Hartford, CT 06106-1630  
(860) 808-5030

Website: [www.ct.gov/ag](http://www.ct.gov/ag)

Filing requirements: Renewal Application for Connecticut Charitable Organization Registration  
(This form will be mailed to the organization by the Department of Consumer Protection.  
If the organization does not receive the form in the mail, it can request the form through the following email address:  
[ctcharityhelp@ct.gov](mailto:ctcharityhelp@ct.gov))

Filing fee: \$50 (additional \$25 for each month the application is late)

Payable to: Treasurer, State of Connecticut

Due date: last day of the fifth month following the end of the organization's fiscal year end

Extension(s) available: Yes

Review/Audit requirement: Audit required if gross revenue exceeds \$500,000

990 required: Yes

## **DELAWARE**

Mailing address: Delaware Department of Justice  
Office of the Attorney General  
Carvel State Office Building  
820 N. French Street  
Wilmington, DE 19801  
(302) 577-8400

Website: [www.delaware.gov](http://www.delaware.gov)

Filing requirements: There is no charitable registration requirement in the State of Delaware however non-profit corporations must comply with the Delaware Division of Corporations annual report filings

## **DISTRICT OF COLUMBIA**

Mailing address: Wells Fargo Bank  
7175 Columbia Gateway Drive  
Lockbox # 91360  
Columbia, MD 21046  
(202) 442-4400

Website: [www.dkra.dc.gov](http://www.dkra.dc.gov)

Filing requirements: BBL-EZ & Charitable Solicitations Financial Report

Filing fee: \$303 (additional \$150 if filed late)

Payable to: DC Treasurer

Due date: Once every two years on the anniversary date of the initial application

Extension(s) available: No

Review/audit requirement: None

990 required: None

## **FLORIDA**

Mailing address: Florida Dept. of Agriculture & Consumer Services  
PO Box 6700  
Tallahassee, FL 32314-6700  
(850) 488-2221

Website: [www.800helpfla.com](http://www.800helpfla.com)

Filing requirements: Renewal Registration Statement for Charitable Organizations and Sponsors  
(DACS - 10100)  
(This form will be mailed to the organization)

Filing Fee: For contributions received the preceding fiscal year:

Less than \$5,000, with or without paid officers	\$10
\$25,000 or less, no paid officers or professional solicitors/consultants	\$10
\$5,000 or more, but less than \$100,000	\$75
\$100,000 or more, but less than \$200,000	\$125
\$200,000 or more, but less than \$500,000	\$200
\$500,000 or more, but less than \$1,000,000	\$300
\$1,000,000 or more, but less than \$10,000,000	\$350
\$10,000,000 or more	\$400

(Late fees of \$25 for each month or part of a month the return is not filed)

Payable to: FDACS

Due date: Every year on the date of the initial registration

Extension(s) available: Yes

Review/audit requirement: None

990 required: Yes

## **GEORGIA**

Mailing address: Secretary of State  
Professional Licensing Boards and Securities Division  
237 Coliseum Drive  
Macon, GA 31217  
(478) 207-2440

Website: [www.sos.state.ga.us/securities](http://www.sos.state.ga.us/securities)

Filing requirements: Charitable Organization Renewal Notice  
(This form will be mailed to the organization in the month prior to its expiration date)

Filing fee: \$20

Payable to: Secretary of State

Due date: Once every two years on or before the expiration date

Extension(s) available: Yes

Review/audit requirement: Financial statements are required if the organization received less than \$500,000 in either of its two preceding fiscal years. The financial statements need not be audited or reviewed by an independent certified public accountant.  
Review is required if the organization received more than \$500,000 but not more than \$1,000,000 during either of its two preceding fiscal years  
Audit is required if the organization received more than \$1,000,000 during either of its two preceding fiscal years

990 required: Yes (for both years being filed)

## **HAWAII**

Mailing address: Department of the Attorney General  
Charities Unit/Tax Division  
425 Queen Street  
Honolulu, HI 96813  
(808) 586-1470

Website: <http://hawaii.gov/ag/charities/>

Filing requirements: Form 990 or 990-EZ

Filing fee: Gross revenue of:

Less than \$25,000	\$10
\$25,000 but less than \$50,000	\$25
\$50,000 but less than \$100,000	\$50
\$100,000 but less than \$250,000	\$100
\$250,000 but less than \$500,000	\$150
\$500,000 but less than \$1 million	\$200
\$1 million but less than \$2 million	\$250
\$2 million but less than \$5 million	\$350
\$5 million and over	\$600

Payable to: Payment must be made through the following website:  
<http://ag.ehawaii.gov/charity/fein.html>

Due date: 15th day of the fifth calendar month after the close of the taxable year

Extension(s) available: Yes

Review/audit requirement: Audit is required if the organization has over \$500,000 in gross revenues or where the charity prepares an audited financial statement pursuant to a requirement by a governmental authority or third party.

## **IDAHO**

Mailing address: Office of the Attorney General  
Consumer Protection Division  
954 W. Jefferson, 2nd Floor  
Boise, ID 83720  
(208) 334-2424

Website: [www.ag.idaho.gov](http://www.ag.idaho.gov)

Filing requirements: There is no charitable registration requirement in the State of Idaho however non-profit corporations must comply with the Idaho Secretary of State corporate annual report filings

## **ILLINOIS**

Mailing address: Office of the Attorney General  
Charitable Trust Bureau  
Attn: Annual Report Section  
100 West Randolph Street, 11th Floor  
Chicago, IL 60601-3175  
(312) 814-2595

Website: [www.ag.state.il.us](http://www.ag.state.il.us)

Filing requirements: Form AG990-IL

Filing fee: \$15 if gross contributions are greater than \$15,000 or assets are greater than \$25,000  
(\$100 late filing fee)

Payable to: Illinois Charity Bureau Fund

Due date: Six months after the organization's fiscal year end

Extension(s) available: Yes

Review/audit requirement: Audit is required for organizations whose contributions exceed \$300,000. If the organization used a professional fundraiser, an audit is required if contributions exceeded \$25,000.

990 required: Yes

## **INDIANA**

Mailing address: Indiana Department of Revenue, Tax Administration  
PO Box 7147  
Indianapolis, IN 46207-7147  
(317) 233-4015

Website: [www.in.gov/dor](http://www.in.gov/dor)

Filing requirements: Form NP-20  
Filing fee: No fee required  
Payable to: N/A  
Due date: 15th day of the fifth calendar month after the close of the taxable year  
Extension(s) available: Yes  
Review/audit requirement: None  
990 required: Yes

## **IOWA**

Mailing address: Secretary of State  
Business Services  
Lucas Building, 1st Floor  
321 E. 12th Street  
Des Moines, IA 50319  
(515) 281-5204

Website: [www.sos.state.ia.us/business/nonprofits/index.html](http://www.sos.state.ia.us/business/nonprofits/index.html)

Filing requirements: Only charitable organizations that use a professional solicitor are required to register annually  
Non-profit corporations must also comply with the Iowa Secretary of State corporate filings.  
filings.

## **KANSAS**

Mailing address: Kansas Secretary of State  
Memorial Hall, 1st Floor  
120 S.W. 10th Avenue  
Topeka, KS 66612-1594  
(785) 296-4564

Website: [www.kssos.org](http://www.kssos.org)

Filing requirements: Form SC 53-10 - Registration Statement for Solicitations  
Filing fee: \$35  
Payable to: Kansas Secretary of State  
Due date: Six months following the month which the fiscal year ends  
Extension(s) available: No  
Review/audit requirement: Audit is required for organizations whose contributions exceed \$500,000  
990 required: Yes

## **KENTUCKY**

Mailing address: Office of the Attorney General

700 Capitol Ave., Ste. 118  
Frankfort, KY 40601  
(502) 696-5300

Website: [www.ag.ky.gov](http://www.ag.ky.gov)

Filing requirements: There is no charitable registration requirement in the State of Kentucky however non-profit corporations must comply with the Kentucky Secretary of State corporate filings.

## **LOUISIANA**

Mailing address: Louisiana Department of Justice  
Public Protection Division  
1885 N. 3rd Street, 4th Floor  
Baton Rouge, LA 70802  
(225) 326-6400

Website: [www.ag.state.la.us](http://www.ag.state.la.us)

Filing requirements: Only charitable organizations that use a professional solicitor are required to register annually  
Non-profit corporations must also comply with the Louisiana Secretary of State corporate filings.

## **MAINE**

Mailing address: State of Maine  
Department of Professional & Financial Regulation  
Office of Licensing & Registration  
35 State House Station  
Augusta, ME 04333-0035  
(207) 624-8603

Website: [www.state.me.us/pfr/olr](http://www.state.me.us/pfr/olr)

Filing requirements: Charitable Solicitations Application

Filing fee: (additional \$50 late fee if filed after November \$50 30th)

Payable to: Maine State Treasurer

Due date: November 30th of each year

Extension(s) available: No

Review/audit requirement: None

990 required: None

## **MARYLAND**

Mailing address: Office of the Secretary of State  
State House  
Annapolis, MD 21401

(410) 974-5534

Website: [www.sos.state.md.us](http://www.sos.state.md.us)

Filing requirements: Annual Update of Registration

Filing fee:	Contributions are less than \$25,000	\$0
	Contributions are less than \$25,000 & used a professional solicitor	\$50
	Contributions are at least \$25,000 but less than \$50,001	\$50
	Contributions are at least \$50,001 but less than \$75,001	\$75
	Contributions are at least \$75,001 but less than \$100,001	\$100
	Contributions are \$100,001 and above	\$200
	(Late fee of \$25 for each month or part of a month the report is late)	

Payable to: Secretary of State

Due date: Within six months of the end of the organization's fiscal year

Extension(s) available: Yes

Review/audit requirement: Review required if contributions are at least \$200,000 but less than \$500,000  
Audit required if contributions are \$500,000 or above

990 required: Yes (must be signed)

## **MASSACHUSETTS**

Mailing address: Non-Profit Organizations/Public Charities Division  
Office of the Attorney General  
One Ashburton Place  
Boston, MA 02108  
(617) 727-2200

Website: [www.mass.gov/ago/charities](http://www.mass.gov/ago/charities)

Filing requirements: Form PC

Filing fee:	Gross revenue is less than \$100,000	\$35
	Gross revenue is \$100,001 to \$250,000	\$70
	Gross revenue is \$250,001 to \$500,000	\$125
	Gross revenue is \$500,001 to \$1 million	\$250
	Gross revenue is \$1,000,001 to \$10 million	\$500
	Gross revenue is \$10,000,001 to \$100 million	\$1,000
	Gross revenue is \$100,000,001 or above	\$2,000

Payable to: Commonwealth of Massachusetts

Due date: 15th day of the fifth calendar month after the close of the taxable year

Extension(s) available: Yes

Review/audit requirement: Review is required if gross revenue is between \$200,000 and \$500,000  
Audit is required if gross revenue is \$500,000 or above  
(Private foundations are exempt for the review/audit requirement)

990 required: Yes

## **MICHIGAN**

Mailing address: Department of Attorney General  
Charitable Trust Section  
PO Box 30214  
Lansing, MI 48909  
(517) 373-1152

Website: [www.michigan.gov/ag](http://www.michigan.gov/ag)

Filing requirements: Renewal Solicitation Registration Form

Filing fee: \$0

Payable to: N/A

Due date: Six months after the close of the organization's fiscal year

Extension(s) available: Yes

Review/audit requirement: Reviewed or audited financial statements are required if total support is greater than \$250,000 but less than \$500,000  
Audited financial statements are required if total support is greater than \$500,000

990 required: Yes

## **MINNESOTA**

Mailing address: Attorney General Lori Swanson  
Suite 1200, Bremer Tower  
445 Minnesota Street  
St. Paul, MN 55101-2130  
(651) 757-1311

Website: [www.ag.state.mn.us](http://www.ag.state.mn.us)

Filing requirements: Charitable Organization Initial Registration & Annual Report Form

Filing fee: \$25 (additional \$50 if filed late)

Payable to: State of Minnesota

Due date: 15th day of the seventh month following the close of the organization's fiscal year

Extension(s) available: Yes

Review/audit requirement: Audit is required if gross revenue exceeds \$750,000

990 required: Yes

## **MISSISSIPPI**

Mailing address: Mississippi's Secretary of State's Office  
Charities Registration  
PO Box 136  
Jackson, MS 39205-0136  
(601) 359-1371

Website: [www.sos.ms.gov/securities\\_and\\_charities\\_charities.aspx](http://www.sos.ms.gov/securities_and_charities_charities.aspx)

Filing requirements: Unified Registration Statement along with Form FS

Filing fee: \$50

Payable to: Mississippi Secretary of State

Due date: On or before the anniversary date of the date of the Certificate of Registration

Extension(s) available: No

Review/audit requirement: If the organization received contributions over \$500,000 or hired a professional fund-raiser, an audit is required  
If the organization received contributions of \$250,000 to \$500,000 and did not hire a professional fund-raiser  
If the organization received contributions less than \$250,000, management financial statements are required

990 required: Yes

## **MISSOURI**

Mailing address: Missouri Attorney General's Office  
Attn: Rhonda Johnson  
PO Box 899  
Jefferson City, MO 65102  
(573) 751-3321

Website: [www.ag.mo.gov](http://www.ag.mo.gov)

Filing requirements: Charitable Organization Annual Report Form  
(501c3 organizations are not required to file with the AG's Office)

Filing fee: \$15

Payable to: Missouri Merchandising Practices Fund

Due date: Within 75 days of the close of the organization's fiscal year end

Extension(s) available: No

Review/audit requirement: None

990 required: No

## **MONTANA**

Mailing address: Montana Secretary of State's Office  
Business Services Division  
PO Box 202801  
Helena, MT 59620  
(406) 444-2034

Website: [www.sos.mt.gov](http://www.sos.mt.gov)

Filing requirements: There is no charitable registration requirement in the State of Montana however non-profit corporations must comply with the Montana Secretary of State corporate filings.

## **NEBRASKA**

Mailing address: Nebraska Secretary of State  
PO Box 94608  
Lincoln, NE 68509-4608  
(402) 471-8606

Website: [www.sos.state.ne.us](http://www.sos.state.ne.us)

Filing requirements: There is no charitable registration requirement in the State of Nebraska however non-profit corporations must comply with the Nebraska Secretary of State corporate filings.

## **NEVADA**

Mailing address: Secretary of State  
Nevada State Capitol Building  
101 North Carson Street, Ste. 3  
Carson City, NV 89701  
(775) 684-5708

Website: [www.sos.state.nv.us](http://www.sos.state.nv.us)

Filing requirements: There is no charitable registration requirement in the State of Nevada however non-profit corporations must comply with the Nevada Secretary of State corporate filings.

## **NEW HAMPSHIRE**

Mailing address: Office of the New Hampshire Attorney General  
Charitable Trusts Unit  
33 Capitol Street  
Concord, NH 03301-6397  
(603) 271-3658

Website: [www.doj.nh.gov](http://www.doj.nh.gov)

Filing requirements: Annual Report Certificate

Filing fee: \$75

Payable to: State of New Hampshire

Due date: 15th day of the fifth calendar month after the close of the taxable year

Extension(s) available: Yes

Review/audit requirement: Internally prepared financial statements are required for organizations with total revenue of \$500,000 to \$999,999  
Audited financial statements are required for organizations with total revenue of \$1,000,000 or more

990 required: Yes

## **NEW JERSEY**

Mailing address: New Jersey Division of Consumer Affairs

Charities Registration & Investigation Section  
PO Box 45021  
Newark, NJ 07101  
(973) 504-6215

Website: [www.niconsumeraffairs.gov/ocp/charities.htm](http://www.niconsumeraffairs.gov/ocp/charities.htm)

Filing requirements: CRI-300R - Long Form Renewal Registration Statement

Filing fee: Contributions of \$25,001 to \$100,000 \$60  
Contributions of \$100,001 to \$500,000 \$150  
Contributions of \$500,001 and more \$250  
(registrations filed after the due date must include a late fee of \$25)

Payable to: New Jersey Division of Consumer Affairs

Due date: Six months after the organization's fiscal year end

Extension(s) available: Yes

Review/audit requirement: Audit is required for organizations with gross revenue over \$250,000

990 required: Yes

## **NEW MEXICO**

Mailing address: Charitable Organizations  
Attorney General of New Mexico  
111 Lomas Blvd, NW, Ste. 300  
Albuquerque, NM 87102  
(505) 222-9000

Website: [www.nmag.gov](http://www.nmag.gov)

Filing requirements: On-line Registration only

Filing fee: \$0 (Late fee of \$100)

Payable to: New Mexico Attorney General

Due date: Within six months following the close of an organization's fiscal year

Extension(s) available: Yes

Review/audit requirement: Audit is required for organizations with gross revenue greater than \$500,000

990 required: Yes, if gross revenue is greater than \$25,000 or if the organization uses a professional solicitor

## **NEW YORK**

Mailing address: New York State Department of Law  
Office of the Attorney General  
Charities Bureau - Registration Section  
120 Broadway  
New York, NY 10271  
(212) 416-8401

Website: [www.charitiesnys.com](http://www.charitiesnys.com)

Filing requirements: CHAR500 - Annual Filing for Charitable Organizations

Filing fee: **Article 7-A Filing fee:**

Gross revenue up to \$250,000	\$10
Gross revenue more than \$250,000	\$25

**EPTL Filing fee:**

Net worth less than \$50,000	\$25
Net worth of \$50,000 or more, but less than \$250,000	\$50
Net worth of \$250,000 or more, but less than \$1,000,000	\$100
Net worth of \$1,000,000 or more, but less than \$10,000,000	\$250
Net worth of \$10,000,000 or more, but less than \$50,000,000	\$750
Net worth of \$50,000,000 or more	\$1,500

Payable to: New York State Department of Law

Due date: **Article 7-A and Dual Registrants:**

15th day of the fifth calendar month after the close of the taxable year

**EPTL Registrants:**

last day of the sixth calendar month after the close of the taxable year

Extension(s) available: Yes

Review/audit requirement: **Article 7-A and dual registrants only**

Reviewed financial statements are required for organizations with gross revenue of \$100,000 to \$250,000

Audited financial statements are required for organizations with gross revenue of more than \$250,000

990 required: Yes for all filers (Include Schedule B)

## **NORTH CAROLINA**

Mailing address: Charitable Solicitation Licensing Section  
 NC Secretary of State  
 PO Box 29622  
 Raleigh, NC 27626-0622  
 (919) 807-2214

Website: [www.sosnc.com](http://www.sosnc.com)

Filing requirements: Renewal License Application Form for Charitable or Sponsor Organizations

Filing fee:

Contributions of less than \$5,000	\$0
Contributions of more than \$5,000 but less than \$100,000	\$50
Contributions of more than \$100,000 but less than \$200,000	\$100
Contributions of \$200,000 or more	\$200

(late fee of \$25 for each month or part of month that the application is filed after the due date)

Payable to: NC Department of the Secretary of State

Due date: 15th day of the fifth calendar month after the close of the taxable year

Extension(s) available: Yes

Review/audit requirement: Optional

990 required: Optional, must file either a signed Form 990 or the applicable state financial report form

## **NORTH DAKOTA**

Mailing address: Secretary of State  
State of North Dakota  
600 E. Boulevard Ave, Dept 108  
Bismarck, ND 58505-0500  
(701) 328-3665

Website: [www.nd.gov/sos](http://www.nd.gov/sos)

Filing requirements: SFN 11302 - Charitable Organization Annual Report

Filing fee: \$10

Payable to: Secretary of State

Due date: September 1 of each year

Extension(s) available: Yes

Review/audit requirement: None

990 required: Yes

## **OHIO**

Mailing address: Ohio Attorney General  
Charitable Law Section  
150 East Gay Street, 23rd Floor  
Columbus, OH 43215-3130  
(614) 466-9788

Website: [www.ohioattorneygeneral.gov](http://www.ohioattorneygeneral.gov)

Filing requirements: Charitable Organization Registration Statement

Filing fee: Contributions less than \$5,000 \$0  
Contributions of \$5,000 or more, but less than \$25,000 \$50  
Contributions of \$25,000 or more, but less than \$50,000 \$100  
Contributions of \$50,000 or more \$200

Payable to: Treasurer of the State of Ohio

Due date: 15th day of the fifth calendar month after the close of the taxable year

Extension(s) available: Yes

Review/audit requirement: No

990 required: Yes

## **OKLAHOMA**

Mailing address: Oklahoma Secretary of State  
2300 N. Lincoln Blvd., Room 101  
Oklahoma City, OK 73105-4897  
(405) 521-3912

Website: [www.sos.state.ok.us](http://www.sos.state.ok.us)

Filing requirements: Registration Statement of Charitable Organization

Filing fee: \$15

Payable to: Secretary of State

Due date: Annually on or before the anniversary of the organization's initial registration

Extension(s) available: No

Review/audit requirement: No

990 required: Yes

**OREGON**

Mailing address: Oregon Department of Justice  
Charitable Activities Section  
1515 SW 5th Avenue, Ste. 410  
Portland, OR 97201-5451  
(971) 673-1880

Website: [www.doi.state.or.us](http://www.doi.state.or.us)

Filing requirements: CT-12 or CT-12F if out of state charity

Filing fee: Revenue scale for revenue generated in Oregon only

\$0 - \$24,999	\$10
\$25,000 - \$49,999	\$25
\$50,000 - \$99,999	\$45
\$100,000 - \$249,999	\$75
\$250,000 - \$499,999	\$100
\$500,000 - \$749,999	\$135
\$750,000 - \$999,999	\$170
\$1,000,000 or more	\$200

Additional fee may also be required if Oregon net assets are greater than \$50,000. If Oregon net assets are greater than \$50,000, multiply the amount by .0001. If less than \$5, no fee is required. This fee does not exceed \$1,000.

One month late = \$20; two - four months late = \$50; more than four months late = \$100

Payable to: Oregon Department of Justice

Due date: 15th day of the fifth calendar month after the close of the taxable year

Extension(s) available: Yes

Review/audit requirement: Audit is required to be attached only if the organization underwent an audit.  
No filing threshold for audits  
Review is not required even if the organization underwent a review.

990 required: Yes

## **PENNSYLVANIA**

Mailing address: Commonwealth of Pennsylvania  
Department of State  
Bureau of Charitable Organizations  
207 North Office Building  
Harrisburg, PA 17120  
(717) 783-1720

Website: [www.dos.state.pa.us/portal/server.pt/community/bureau\\_of\\_charitable\\_organizations/12444](http://www.dos.state.pa.us/portal/server.pt/community/bureau_of_charitable_organizations/12444)

Filing requirements: BCO-10 - Charitable Organization Registration Statement

Filing fee:

Gross contributions of \$25,000 or less	\$15
Gross contributions of \$25,001 to \$99,999	\$100
Gross contributions of \$100,000 to \$500,000	\$150
Gross contributions greater than \$500,000	\$250

(additional \$25 for each month or part of month that the form is late)

Payable to: Commonwealth of Pennsylvania

Due date: 315 days from the close of the organization's fiscal year

Extension(s) available: No

Review/audit requirement:

Gross contributions of \$0 to \$49,999	internally prepared, compiled, reviewed or audited financial statements compiled, reviewed or audited
Gross contributions of \$50,000 to \$99,999	financial statements reviewed or audited
Gross contributions of \$100,000 to \$299,999	financial statements audited
Gross contributions of \$300,000 or more	financial statements

990 required: Yes (must be signed)

## **RHODE ISLAND**

Mailing address: State of Rhode Island  
Department of Business Regulations  
Securities Division  
Charitable Organization Section  
1511 Pontiac Avenue  
John O. Pastore Complex Building 69-1  
Cranston, RI 02920  
(401) 462-9583

Website: [www.dbr.state.ri.us/divisions/securities/charitable.php](http://www.dbr.state.ri.us/divisions/securities/charitable.php)

Filing requirements: Charitable Organizations Application  
(must be submitted on CD-ROM)

Filing fee: \$90

Payable to: General Treasurer, State of Rhode Island

Due date: 30 days from the expiration date, which is on the anniversary date of the initial registration

Extension(s) available: Yes

Review/audit requirement: Audit is required if gross revenue is greater than \$500,000

990 required: Only if gross revenue is less than \$500,000

## **SOUTH CAROLINA**

Mailing address: South Carolina Secretary of State  
Attn: Division of Public Charities  
1205 Pendleton Street, Ste. 525  
Columbia, SC 29201  
(803) 734-1790

Website: [www.scsos.com/public\\_charities](http://www.scsos.com/public_charities)

Filing requirements: Registration Statement for a Charitable Organization

Filing fee: \$50

Payable to: Secretary of State

Due date: 15th day of the fifth calendar month after the close of the taxable year

Extension(s) available: Yes

Review/audit requirement: No

990 required: Yes

## **South Dakota**

Mailing address: Secretary of State Office  
500 E. Capitol Ave  
Pierre, SD 57501  
(605) 773-4845

Website: [www.sdsos.gov](http://www.sdsos.gov)

Filing requirements: There is no charitable registration requirement in the State of South Dakota however non-profit corporations must comply with the South Dakota Secretary of State corporate filings.

The organization does have to register if it holds bingo, lottery or raffle events

## **TENNESSEE**

Mailing address: State of Tennessee  
 Department of State  
 Division of Charitable Solicitations & Gaming  
 William R. Snodgrass, Tennessee Tower  
 312 Rosa L. Parks Ave, 8th Floor  
 Nashville, TN 37243  
 (615) 741-2555

Website: [www.state.tn.us/sos/charity/](http://www.state.tn.us/sos/charity/)

Filing requirements: SS-6007 - Application to Renew Registration of a Charitable Organization  
 SS-6002 - Summary of Financial Activities of a Charitable Organization

Filing fee:

Gross revenue \$0 - \$48,999	\$100
Gross revenue \$49,000 - \$99,999	\$150
Gross revenue \$100,000 - \$249,999	\$200
Gross revenue \$250,000 - \$499,999	\$250
Gross revenue \$500,000 or more	\$300

Payable to: State of Tennessee

Due date: Six months after the close of the organization's fiscal year

Extension(s) available: Yes

Review/audit requirement: Audit required if gross revenue is greater than \$500,000

990 required: Yes

**TEXAS**

Mailing address: Office of the Attorney General  
 PO Box 12548  
 Austin, TX 78711-2548  
 (512) 463-2100

Website: [www.oag.state.tx.us](http://www.oag.state.tx.us)

Filing requirements: There is no charitable registration requirement for the majority of non-profits in the State of Texas however non-profit corporations must comply with the Texas Secretary of State corporate filings. Registration with the AG's Office is required if the organization solicits for law enforcement, public safety or veterans causes.

**UTAH**

Mailing address: Utah Department of Commerce  
 Division of Consumer Protection  
 160 East 300 South  
 Box 146704  
 Salt Lake City, UT 84114-6704  
 (801) 530-6601

Website: [www.consumerprotection.utah.gov/registrations/charities.html](http://www.consumerprotection.utah.gov/registrations/charities.html)

Filing requirements: Charitable Organization Permit Application Form

Filing fee: (\$25 per month or portion of month that the return is late) \$100

Payable to: State of Utah

Due date: Permit will expire annually on the earlier of January 1, April 1, July 1, or October 1 following the completion of 12 months after the date of initial issuance.

Extension(s) available: No

Review/audit requirement: No

990 required: Yes (Form must be signed)

## **VERMONT**

Mailing address: Vermont Office of the Attorney General  
109 State Street  
Montpelier, VT 05609-1001  
(802) 828-3171

Website: [www.atg.state.vt.us](http://www.atg.state.vt.us)

Filing requirements: There is no charitable registration requirement for non-profits in the State of Vermont however non-profit corporations must comply with the Vermont Secretary of State corporate filings.

## **VIRGINIA**

Mailing address: Virginia Department of Agriculture and Consumer Services  
PO Box 526  
Richmond, VA 23218-0526  
(804) 786-1343

Website: [www.vdacs.virginia.gov](http://www.vdacs.virginia.gov)

Filing requirements: Form 102 - Registration Statement for a Charitable Organization

Filing fee:

Gross contributions do not exceed \$25,000	\$30
Gross contributions exceed \$25,000 but do not exceed \$50,000	\$50
Gross contributions exceed \$50,000 but do not exceed \$100,000	\$100
Gross contributions exceed \$100,000 but do not exceed \$500,000	\$200
Gross contributions exceed \$500,000 but do not exceed \$1 million	\$250
Gross contributions exceed \$1 million	\$325

(Late fee is \$100)

Payable to: Treasurer of Virginia

Due date: 15th day of the fifth calendar month after the close of the taxable year

Extension(s) available: Yes

Review/audit requirement: No

990 required: Yes (Form must be signed)

## **WASHINGTON**

Mailing address:	State of Washington Secretary of State Charities Program 801 Capitol Way South PO Box 40234 Olympia, WA 98504-0234 (360) 725-0378
Website:	<a href="http://www.sos.wa.gov/charities">www.sos.wa.gov/charities</a>
Filing requirements:	Charitable Solicitations Registration/Renewal Form
Filing fee:	(Late fee of \$50) \$40
Payable to:	State of Washington
Due date:	11 months after the fiscal year end
Extension(s) available:	No
Review/audit requirement:	If the organization's gross revenue was over \$1 million but did not exceed \$3 million and the Form 990 was not prepared by a CPA, then an audit is required. If the organization's gross revenue exceeded \$3 million and the organization received more than \$500,000 in cash contributions averaged over the last three accounting years, then an audit is required.
990 required:	Yes

## **WEST VIRGINIA**

Mailing address:	West Virginia Secretary of State Charities Division 1900 Kanawha Blvd. E. Bldg 1, Suite 157-K Charleston, WV 25305 (304) 558-8000
Website:	<a href="http://www.wvsos.com">www.wvsos.com</a>
Filing requirements:	Registration Statement of Charitable Organizations
Filing fee:	\$15 if organization raised less than \$1,000,000 \$50 if organization raised more than \$1,000,000 (late fee of \$25 for each month or part of month the registration is filed after the due date)
Payable to:	West Virginia Secretary of State
Due date:	Annually by date of initial registration
Extension(s) available:	Yes
Review/audit requirement:	Review is required if organization receives gross revenue of more than \$100,000 but less than \$200,000  Audit is required if organization receives gross revenue of \$200,000 or more

990 required: Yes

## **WISCONSIN**

Mailing address: Wisconsin Department of Regulation & Licensing  
Charitable Organizations  
PO Box 8935  
Madison, WI 53708-8935  
(608) 266-2112

Website: [www.drl.state.wi.us](http://www.drl.state.wi.us)

Filing requirement: File Form #1952 - Wisconsin Supplement to Financial Report on Form Other Than Form #308

Filing fee: \$54

Payable to: State of Wisconsin

Due date: The filing fee must be paid by July 31st annually  
The annual form must be filed no later than 6 months after the end of the organization's fiscal year

Extension(s) available: No

Review/audit requirement: None

990 required: Yes

## **WYOMING**

Mailing address: Wyoming Secretary of State  
State Capitol Building  
200 W. 24th Street  
Cheyenne, WY 82002-0020  
(307) 777-7378

Website: [www.soswy.state.wy.us](http://www.soswy.state.wy.us)

Filing requirement: There is no charitable registration requirement for non-profits in the State of Wyoming however non-profit corporations must comply with the Wyoming Secretary of State corporate filings.