

STATE CHARITY REGISTRATION PROVISIONS - AS OF MAY 15, 2020
 PROVIDED BY THE NATIONAL ASSOCIATION OF STATE CHARITIES OFFICIALS (NASCO)

State/Agency	Website	Statutory Citation	Initial Registration Requirements	Annual Registration/ Reporting/Renewal Requirements	COVID-Related Changes/Relief	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	Charities also have the option to file 180 day extensions.	✓	Not required - registration forms provided online to be printed and mailed
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_CharityRegistrationInArkansas.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		✓	
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. \$25 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 (\$25-300 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.	The Registry is honoring all IRS extensions for annual renewal filing deadlines, including the Forms RRF-1, CT-TR-1, and IRS Forms. The Registry will consider other extension requests on a case-by-case basis.	✓	Optional
Colorado Dept. of State Business & Licensing Division 1700 Broadway, Ste. 200 Denver, CO 80290 303-894-2200 www.sos.state.co.us	www.sos.state.co.us	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).	Filing deadlines extended to August 15, 2020.		Required - All filings required or permitted by the CCSA shall be made electronically. Rule 2.1 of 10 CCR 1505-9.

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<p>Connecticut/ Attorney General (Enforcement): Special Litigation/Charitable Trusts 165 Capitol Avenue Hartford, CT 06106</p> <p>Department of Consumer Protection (Registration) 450 Columbus Boulevard Suite 801 Hartford, CT 06103 860-713-6000 dcp.publiccharities@ct.gov ctCharityHelp@ct.gov</p>	<p>https://portal.ct.gov/DCP/Charities/Charitable-Solicitation-Registration-Information</p>	<p>Conn. Gen. Stat. § 21a-190a et seq.</p>	<p>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.</p>	<p>Application for registration is made annually. An organization which has never been registered with Connecticut files an initial application using the initial application form, which can be downloaded from the Department of Consumer Protection website. Already-registered organizations receive a renewal registration application by mail from the Department. If a registered organization does not receive a renewal form or needs another copy, it can email ctCharityHelp@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 as well as information about the organization, its personnel, and its purposes. The Department will mail a verification of registration to you when it is processed.</p>		✓	Optional - Note that email address is required from all applicants.
<p>D.C./Dept. of Consumer and Regulatory Affairs: 1100 4th Street, SW Washington DC 20024 202-442-4311</p>	<p>https://dcra.dc.gov/service/domestic-nonprofit-corporation</p>		<p>Must obtain basic business license. Initial fee of \$412.50.</p>	<p>Renew bi-annually with filing fee of \$412.50.</p>	<p>45 day extension for filings/registrations and waiver of late fees for late filing.</p>	✓	
<p>Delaware/Attorney General: Carvel State Building 820 North French Street Wilmington, DE 19801 302-577-8600</p>			<p>None</p>	<p>None</p>			
<p>Florida/Department of Agriculture and Consumer Affairs: Terry Lee Rhodes Building 2005 Apalachee Parkway Tallahassee, FL 32399-6500 850-410-3800 charities@FDACS.gov</p>	<p>www.FDACS.gov</p>	<p>Fla. Stat. §496.401 et seq.</p>	<p>Annual registration, ranges from \$10 - \$400 depending on annual gross contributions.</p>	<p>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.</p>	<p>\$25 late fee waived (Emergency Order 2020-003) Charities soliciting for a charitable purpose related to the COVID-19 pandemic and raising over \$50,000 must file special reports with the state. See: http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0400-0499/0496/0496.html</p>		Optional
<p>Georgia/Secretary of State/Georgia Charities Division: 2 Martin Luther King Jr. Dr. SE Suite 317, West Tower Atlanta, GA 30334 404-654-6021</p>	<p>https://sos.ga.gov/index.php/charities/charities_register</p>	<p>O.C.G.A §43-17-1, et seq.</p>	<p>Initial registration, \$35 fee.</p>	<p>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.</p>	<p>Online filing now available. Secretary issued Orders on filing relief. See https://sos.ga.gov/index.php/charities/charities_register</p>	✓	

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Hawaii/Dept. of Attorney General/Tax Division; 425 Queen St. Honolulu, HI 96813 808-586-1480 ATGCharities@Hawaii.gov	https://ag.hawaii.gov/tax-ATGCharities@Hawaii.gov	HRS §467B-1, et seq.	Initial registration online. Fee ranges from \$25 to \$600. No fee if gross revenue is below \$25,000.	Annual financial report due 10 business days from the date of Form 990 filing.		✓	Required
Idaho/Attorney General; 700 W. Jefferson Street PO Box 83720 Boise, ID 83720 208-334-2400	www.ag.idaho.gov		None	None			
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.	Extensions available. For more information call 1-312-814-2595	✓	
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/for-businesses/charitable-trust-registration	Iowa Code §§633A.5101-.5108	Initial registration of charitable trust. No fee.	Annual registration.		✓	Optional.
Kansas/Secretary of State; First Floor, Memorial Hall 120 SW 10th Avenue Topeka, KS 66612-1594 785-296-4564	http://www.kssos.org/business/business_charitable.html	K.S.A. §17-1759 et seq.	Initial registration, \$35 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

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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/index.html	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.		✓	
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. Charitable organizations no longer need to file a written request for an extension to the registration deadline. The Charities Division will no longer process written requests for extension. Deadlines for registration and reporting extended to 30 days after state of emergency order has been terminated.	✓	Not 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 backfillings 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.	The Division is extending by six months the filing deadlines for all annual charities filings for fiscal year 2019. This extension is in addition to automatic six-month extensions that many charities are granted. Reasonable delays in submitting annual charities filings and/or initial registration materials as a result of COVID-19-related interruptions will not adversely impact whether a charity or solicitor is in good standing with registration and filing requirements. For initial charities registrations, the Division is processing new submissions as PDF attachments via email only.	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 Massachuse	For initial registrations only.

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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.	Will work with charities to extend registrations based on new IRS due dates.	✓	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.	Soliciting charities' annual reports that would otherwise be due between April and July are automatically extended by 4 months. The Division will not enforce or assess late fees for late annual registration statement filings by professional fundraisers currently due on April 30 until November 16, 2020.	✓	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/Pages/default.aspx	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.	Filings due by May 15, 2020 has been automatically extended to July 15, 2020		
Missouri/Attorney General/Public Protection Unit; PO Box 899 Jefferson City, MO 65102 573-751-3321	https://www.ago.mo.gov/civil-division/consumer/business-registrations/charitable-organizations-professional-fundraisers	§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 exemption.	Annual registration. Annual report due within 2.5 months 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/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.		✓	

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New Hampshire/Attorney General/Register of Charitable Trusts; 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 \$1,000,000.	Website advisory explains COVID-19 adjustments. Organizations already on extended deadline to April, May or June may file annual report July 15, 2020	✓	
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.njconsumeraffairs.gov/charities/Pages/default.aspx	N.J. Stat.. §45:17A-18 et seq.	Initial registration. 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 \$100,000.	No changes. NJ statute provides for an extension for compliant organizations. It is granted upon request for justified reason.	✓	Portal 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.	180 day extension on registration deadlines if requested.	✓	Not required, strongly preferred - registration forms provided online can be printed and mailed.
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	Initial registration required to be completed online; fees vary based on org size.	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. For organizations registering to solicit in New York with annual receipts over \$750,000, report must include an audit report signed by an independent CPA; for annual receipts between \$250,000 and \$750,000, report must include a review report signed by an independent CPA. Any organization compensating a Professional Fundraiser or Fundraising Counsel, must submit an annual financial report regardless of revenue levels. In all cases, Form 990 is required. 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	The Charities Bureau currently grants an automatic six-month extension to charities required to file an annual financial report. Any organization whose 2019 or 2020 filing deadline, including the automatic six-month extension, was originally after February 15, 2020, will be given an additional six-month extension to file its annual financial report.	✓	E-filing 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.

State/Agency	Website	Statutory Citation	Initial Registration Requirements	Annual Registration/Reporting/Renewal Requirements	COVID-Related Changes/Relief	Accept URS	E-file (Optional / Required):
Ohio/Attorney General /Charitable Foundation Section; 150 E. Gay Street, 23rd Floor Columbus, OH 43215-3130 614-466-3180 CharitableRegistration@ohioattorneygeneral.gov	AG Website: www.OhioAttorneyGeneral.gov Charitable Registration Page: https://www.ohioattorneygeneral.gov/Business/Services-for-Charities/Charitable-Registration	ORC Ann. § 1716.01 et seq.	Annual registration for out-of-state charities and Ohio charities not already registered under the Ohio Charitable Trust Act.	Financial report due within 4.5 months of fiscal year end.	Attorney General's Office will automatically extend the final annual report filing deadline for any organization with a May 2019 fiscal year end from April 15, 2020 to June 1, 2020 and any organization with a June fiscal year end from May 15, 2020 to July 15, 2020. No action is required to receive this extension. Ohio's online registration system assumes that charities are seeking all IRS extensions prior to assessing late fees. The office previously extended the filing deadline for groups with a final deadline of April 15. In light of the IRS's recent extensions related to 990s, additional changes will be made within the online filing system.		Required – must use the online registration system
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.	Filings must be made through mail or online.		Optional
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 real monetary threshold for registration, except subject to minimum contact requirements for out of state charities. Most significant exemption is for churches and similar organizations.	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.	Due dates for the CT-12/CT-12F/CT-12S annual financial reports extended. Maximum extension period is increased so that all reports that were or are due between March 15, 2020 and July 15, 2020 are now due by August 15, 2020. Organizations that are eligible for a longer extension should submit an extension request on or before August 15, 2020.	✓	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 ST-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 within 4.5 months of fiscal year end. Annual financial statement and Form 990. Internally prepared financial statement for organizations with revenues less than \$50,000; reviewed or audited statement for organizations receiving between \$100,000 and \$300,000; audited financial statement if received over \$300,000.	All deadlines for registration extended for three months.	✓	

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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.	Two separate filings: Annual registration and annual financial report due within 4.5 months of fiscal year end.	Automatic extensions granted by the IRS due to COVID will be honored by the Secretary of State. This extension is for the financial report only.		Optional
South Dakota/Attorney General/ State Capitol; 1302 E. Hwy. 14, Ste. 3 Pierre, SD 57501 605-773-4400			None	None			
Tennessee/Department of State/ Charitable Solicitations; 312 Rosa L. Parks Avenue Snodgrass Tower, 6th Floor Nashville, TN 37243 615-741-2555	https://sos.tn.gov/charitable	Tenn. Code Ann. 48-101-501 et seq.;	Initial registration, \$50 fee. New applications must file quarterly 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).		✓	
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/Financial Litigation & Charitable Trusts 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). Foreign charitable organizations are required to obtain a Certificate of Authority if they have a physical location in Texas.			

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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 .	If a charitable organization is unable to file a timely renewal application as a result of the COVID-19 pandemic, we ask that they contact dcp-charities@utah.gov for an extension.		
Vermont/Attorney General; 109 State Street Montpelier, VT 05609 802-828-3171			None	None			
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. \$30 or \$325 fee depending on previous year's gross contributions. Certified treasurer's report for proceeds under \$25,000; certified audit or accompanying Form 990 if proceeds over \$25,000.	None	✓	No, an online system application is under development with a projected roll-out in early 2021.
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/	ARCW §19.09.010 et seq.;	Initial registration, \$60 fee.	Annual registration due within 11 months of fiscal year end, \$40 fee.	Organizations are not required to renew with the Charities Program until the end of the 11th month after their fiscal year end. The office is taking additional extensions on a case by case basis.	✓	
West Virginia/Secretary of State/ Charities Division; One Stop Business Center 1615 East Washington Street Charleston, WV 25311 304-558-8000	https://sos.wv.gov/business/Pages/Charities.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. No audit required if proceeds are less than \$100,000.		✓	
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.	
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			