

Authority: 1961 PA 101

Revised: 7/11/2024

CTS-05: REGISTRATION AND INVENTORY FORM FOR CORPORATIONS AND UNINCORPORATED ASSOCIATIONS

Corporations and unincorporated associations that are exempt from COSA but are located or maintain assets in Michigan must use this form to register under STCPA. Do not use this form if you are filing an Initial Solicitation Form.

NOTE: If you are filing this form, you **must** also file CTS-03, the Request for Exemption. **DO NOT** file this form alone.

Part I: General Information

Legal Name:

Other names used:

Mailing address:

Location of books and records:

Other information:

Is the purpose of this organization to administer a trust? Yes No

If yes, provide a copy of the trust instrument and any court orders.

EIN:

Fiscal year (mm/dd):

State and date created:

Part II: Supporting Documents

If not already provided, submit copies of the following:

- Articles of incorporation or other organizing documents
- Current bylaws
- IRS determination letter
- Most recent IRS Form 990, 990-EZ, or 990-PF. If no IRS Form has been submitted, provide a financial statement or treasurer's report for the most recently completed fiscal period.

If the organization has not yet completed its first fiscal period, complete Part III.

Part III: Inventory

Registration inventory as of (date):

Cash and cash equivalents

Stocks or bonds

Real Estate

Other (describe)

Total assets

Total liabilities

Net assets

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Part IV: Annual Report Waiver Request

Annual financial reports in the form of an IRS 990, 990-EZ, or 990-PF for an audit will be required. The Attorney General may suspend and waive this annual financial reporting if all of the following are true (note: waiver will not be granted the first year):

1. Gross receipts in the most recent fiscal year were less than \$25,000.
2. The value of total assets at all times is less than \$100,000.
3. The organization does not receive more than \$25,000 in contributions in any fiscal year.
4. All fundraising functions are carried out by unpaid persons.
5. The organization makes available to its members and the public a financial statement for the most recent fiscal year.
6. The IRS has not determined that the organization is a private foundation.

This organization meets the above criteria and requests a 7-year waiver of the annual financial requirement. By checking this box, I acknowledge that:

- The suspension of annual reports is effective for 7 years. At the end of the 7th year, the organization must request another waiver.
- If at any time, the above criteria no longer apply, the organization must notify the Attorney General and begin filing annual reports.
- The Attorney general retains supervisory authority pursuant to the STCPA and must be notified of court proceedings and changes in directors or addresses.
- The Attorney General retains the right to request financial and other records.

Part V: Certification

Under penalty of perjury, I certify that I am authorized to sign this form and that to the best of my knowledge and belief the information provided is true, correct, and complete.

Name: Title:
Date:

Return to:

Department of Attorney General
Charitable Trust Section
PO Box 30214
Lansing, MI 48909

Or via [email](mailto:ct_email@michigan.gov) (ct_email@michigan.gov)