

INITIAL SOLICITATION FORM

Table 1 Identifying Information

Full exact legal name of organization as filed with corporations department.		EIN (Employer ID #)
All other names under which you intend to solicit		
Telephone number	Email address	Website

1. Organization addresses –

A. Street address of principal office. If you do not have a principal office, provide the name and address of the person having custody of the financial records.

B. Organization mailing address, if different.

C. Provide the address of all other offices in Michigan.

2. Type of Organization - Check one:

Nonprofit corporation - State of incorporation

Date incorporated:

If applicable, provide your Mich. Certificate of Authority. If incorporated in Michigan, provide the 9-Digit Corporate ID provided by LARA:

Trust – Provide a copy of the trust instrument.

Unincorporated association – Enter date created:

Other – Describe and provide a copy of the relevant document: _____

NOTE: ALL ORGANIZATIONS MUST PROVIDE A COPY OF THEIR CREATING DOCUMENTS; ARTICLES, BYLAWS, OR OTHER ORGANIZING DOCUMENTS.

3. Federal Tax-Exempt Status – Check one:

Exempt under 501(c)(3) - Provide a copy of your determination letter.

Applied, or will apply, for tax exempt status under section 501(c)(3). Date of application

Exempt under another section: Section 501(c) Provide a copy of IRS determination letter.

The organization is not tax exempt and will not apply for tax exempt status.

4. Summarize organization's purposes below in 50 words or less. This summary appears on our website.

5. **You must** designate a resident agent **located in Michigan** authorized to receive official mail sent to your organization.

Name _____

Address (Michigan street address, not PO box) _____

6. Methods of solicitation. Check all that apply.

Mail Personal contact Special events Other (specify)

Telephone Radio / television Newspaper/magazines Email Internet None

7. List all current officers and directors unless they are included on your IRS return. Mark the box to indicate whether the person is an officer, director, or both. Provide an additional sheet if necessary. Note: you must provide the names of at least three officers/directors.

Name:	Officer	Director
Name:	Officer	Director
Name:	Officer	Director

8. Is there any officer or director who cannot be reached at the organization's mailing address?
If "yes," provide the names and addresses on an additional sheet. YES NO

9. Has the organization or any of its officers, directors, employees or fundraisers: YES NO

- A. Been enjoined or otherwise prohibited by a government agency/court from soliciting?
- B. Had its solicitation registration or license denied or revoked by any jurisdiction?
- C. Been the subject of a proceeding regarding any license, registration, or solicitation?
- D. Entered into a voluntary agreement of compliance with a government agency or in a case before a court or administrative agency?

If any "yes" box is checked, provide a complete explanation on a separate sheet.

10. Will the organization hold any assets (cash, bank accounts, land, building, etc.) in Michigan? YES NO

NOTE: Charitable organizations created in Michigan and out-of-state organizations holding assets in Michigan will be registered as a charitable trust under the Supervision of Trustees for Charitable Purposes Act, 1961 PA 101, MCL 14.251 et seq.

11. Do you have chapters that solicit in Michigan that are to be included in the solicitation registration? YES NO

Note: If you have offices in Michigan with no separate reporting or filing requirements, answer "no." If yes, provide the following:

- appropriate documentation to show that you directly supervise and control the chapters.
- a listing of the names and addresses of all Michigan chapters to be included.
- a financial report for each chapter (see instructions)
- a copy of your organization's IRS group return (if applicable)

12. Has the organization engaged a professional fundraiser (PFR) for Michigan fundraising activity for either the financial accounting period reported in item 13 or 15 or the current period?

A consultant is not a PFR. If yes, complete Attachment A YES NO

13. All organizations, except those in their first financial accounting period, must report on their most recently completed financial accounting period. Check the appropriate box in one of the following choices and follow the instruction:

If you file Form 990, 990-EZ, or 990-PF with the IRS, check the box to indicate the type of return:

Form 990 or 990-EZ - Provide a copy of the return. Do not include Schedule B. Skip to item 16

Form 990-PF - Provide a copy of the Form 990-PF. Enter the amount the organization spent directly on its charitable program in the space below. Complete item 14 and go to 16.

Total program services expense: \$

If your organization does not, or has not yet, filed the above returns with the IRS, check the appropriate box below to explain the reason and complete Attachment C.

Files Form 990-N. Complete 14 below and Attachment C.

Included in IRS group return. Provide a copy of the group return, complete 14 and **Attachment C.**

Other reason for not providing a 990. Explain:
Complete **Attachment C.**

In first financial accounting period. See instructions. Enter the date the organization's first accounting period will end (see worksheet below).

NOTE: The date should be the last day of a month.

Organizations in first accounting period. If your organization was formed within the past year and is in its first financial accounting period, or the period was recently completed and financial information is not yet available, check the box beside "In first financial accounting period" on item 13. Use the following worksheet to help determine if you should provide financial information with the registration form.

Table 2 Accounting Worksheet

1.	Date organization was created:	
2.	The day set as the last day or the organization's annual accounting period. (This should be the last day of a month):	
3.	The first time the day in box 2 occurs after the date in box 1:	
If more than 6 months have passed since the date in box 3, you must provide us with financial information. If the organization had no financial activity before that date, enter 0 on each line of the chart in Attachment C.		

NOTE: The registration of an organization that indicated that it is in its first financial accounting period will expire 7 months after its first accounting period was to have ended.

14. Briefly describe your charitable accomplishments during the period.

15. Audited or reviewed financial statements requirement: **See Attachment B**

CERTIFICATION

I certify that I am an authorized representative of the organization and that to the best of my knowledge and belief the information provided, including all accompanying documents, is true, correct, and complete. False statements are prohibited by MCL 400.288(1)(u) and MCL 400.293(2)(c) and are punishable by civil and criminal penalties.

Type or print name (must be legible)

Title:

Date:

CHECKLIST:

MANDATORY ITEMS:

All parts of the form are completed. **

Name and **Michigan** street address of a resident agent. **

A list of the officers and directors (unless included on the 990). **

Complete IRS 990, 990-EZ, OR 990-PF, or, if you file a 990-N, chart in Attachment C. **

Bylaws, articles, constitution or other creating documents. **

A copy of your IRS Determination letter. **

Typed or printed name, date, and title in Item 17 to certify the form.

CONDITIONAL ITEMS (ONLY REQUIRED IF APPLICABLE)

If you file Form 990-PF, program expenses reported

If you have Professional Fundraisers, include Attachment A.

Provide contracts and addenda to contracts with professional fundraisers.

If audited or reviewed financial statements are required, are they provided? If not, have you requested a conditional registration or one-time waiver? (See Attachment B.)

If you have Michigan Chapters, did you include Attachment C?

****YOU MUST PROVIDE ALL STARRED CHECKLIST ITEMS. FAILURE TO PROVIDE SUPPORTING DOCUMENTS WILL DELAY YOUR REGISTRATION AND MAY RESULT IN DENIAL OF REGISTRATION.**

Table 3 Submittal Instructions

Return the completed registration form by:	
Email (preferred method)	ct_email@michigan.gov
Example for email responses:	To: ct_email@michigan.gov From: Yourcharityname@something.com Subject: Initial Registration
Mail	Attorney General Charitable Trust Section PO Box 30214 Lansing, MI 48909
Overnight mail	Attorney General-CT Section 525 West Ottawa Williams Building - 1st Floor Lansing, MI 48933
Fax	(517) 241-7074

ATTACHMENT A

NOTE: DO NOT RETURN THIS ATTACHMENT UNLESS YOU ANSWERED ‘YES’ TO QUESTION 12 AND HAVE PROFESSIONAL FUNDRAISERS.

Definitions: A professional fundraiser (PFR) is anyone who “plans, conducts, manages, or carries on a drive or campaign of soliciting contributions for or on behalf of a charitable organization”. You do not have to report consulting contracts. Employees of a charitable organization are PFRs if they are paid wholly or in part by commissions – including bonuses – based on funds raised.

Consultants - To qualify as a consultant, all the following conditions must be met:

- the PFR is usually retained by a charitable or religious organization for a fixed fee or rate that is not computed based on funds raised or to be raised.
- the PFR does not solicit funds, assets, or property, but only plans, advises, consults, or prepares materials for a solicitation or fundraising event in Michigan.
- the PFR does not receive, or control funds, assets, or property solicited in Michigan; and the PFR does not employ, procure, or engage any compensated person to solicit, receive, or control funds, assets, or property.

PFR Contract - You are required to provide copies of contracts with PFRs within 10 days of signing a new contract or extending an existing contract. If you are unsure if the services provided by a person or firm you contracted with are such that a PFR license is required, provide a copy of the contract with your renewal form and request to have the contract reviewed. You will be notified if you must complete this attachment, and if the contractor should be licensed as a PFR. **NOTE:** Michigan law requires that you verify that any PFR with which you contract for fundraising in Michigan is currently licensed with this office.

Campaign Financial Statements, Form CTS-10, are required for all campaigns conducted by a PFR with which you have contracted. The Campaign Financial Statement will be filed by the PFR, but you will be required to provide additional campaign expense information and sign the form.

PFR Chart - Sum of all payments to/retained by PFR during the year reported. Include all fees, reimbursements, or other payments to the PFR that were related to the campaign conducted by the PFR for the organization. Any monies that were retained by the professional fundraiser before remitting the proceeds of a campaign or activity to the charity must also be included here. If the PFR listed was engaged after the close of the fiscal year reported in Item 10, enter "N/A" in this column.

Name	Mailing Address	Sum of payments to/retained by PFR during year reported	Contract in effect?		If no, dated ended
			Yes	No	
					End Date:
					End Date:
					End Date:

ATTACHMENT B

NOTE: DO NOT RETURN THIS ATTACHMENT UNLESS YOU ARE REQUESTING AN AUDIT WAIVER OR CONDITIONAL REGISTRATION.

Audited or reviewed financial statements requirement

Complete the following schedule to determine if audited or reviewed financial statements are required. If audited or reviewed financial statements are required, but they have not been prepared, see the instructions.

	Item	Where to Find it:	Amount
A.	Contributions from IRS return	Form 990: Part VIII, line 1h Form 990-PF: line 1	
B.	Net income: special fundraising events	Form 990: Part VIII, line 8c	
C.	Net income: gaming activities	Form 990: Part VIII, line 9c	
D.	Total contributions and fundraising	Add lines A, B, and C	
E.	Governmental grants	Form 990: Part VIII, line 1e	
F.	TOTAL:	Subtract line E from D	

After completing the schedule:

- If line F is \$550,000 or more, audited financial statements are required. They must be audited by an independent certified public accountant and prepared in accordance with generally accepted accounting principles (GAAP).
- If line F is greater than \$300,000, but not greater than \$550,000, financial statements either reviewed or audited by a certified public accountant are required.

If you met the threshold, but did not have an audit/review completed check one of the following:

Our organization would like to request a **one-time** audit waiver for the financial period reported in the first page of this renewal.

Our organization would like to request a conditional registration on the condition that the audit/review will be submitted upon completion (attach a copy of the audit engagement letter – you can obtain this from the CPA firm).

ATTACHMENT C

NOTE: DO NOT RETURN THIS ATTACHMENT UNLESS YOU RESPONDED YES TO QUESTION 11 (RE: MICHIGAN BASED CHAPTERS) OR OTHERWISE NEED TO PROVIDE A FINANCIAL REPORT.

CHAPTER INFORMATION

Provide chapter information if you are a parent organization that directly supervises and controls a local, county, or area division or chapter that is also a separate legal entity. Unless previously submitted, you **MUST** provide:

- appropriate documentation to show that you directly supervise and control the chapter; and
- names and addresses of each chapter to be included in your registration.

For each chapter you must provide the information below (this chart can be used for organizations that are included in a group return and organizations that do not file an IRS return. Include additional sheets if you have more than one chapter.

Name of chapter (or organization): _____

Revenue		
A	Contributions (include all donations, cash or noncash):	
B	All other revenue:	
C	Total revenue (Add A and B):	

Expenses		
D	Program Services (do not include administrative or fundraising expenses):	
E	All other expenses (supporting services):	
F	Total expenses (Add D and E):	

G	Revenue less expenses (Subtract F from C):	
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Assets		
H	Total assets (on the last day of your financial period):	
I	Liabilities:	
J	Net Assets (subtract I from H):	

ATTACHMENT D

**NOTE: DO NOT RETURN THIS ATTACHMENT UNLESS YOU HAVE
ADDITIONAL INFORMATION TO DISCLOSE.**

Additional information related to question number _____

Additional information related to question number _____

Additional information related to question number _____

GENERAL INFORMATION AND INSTRUCTIONS

This form is primarily used to register organizations for the first time under the Charitable Organizations and Solicitations Act (COSA) MCL 400.271 *et seq.* However, Michigan-based organizations, and those also selecting "Yes" under item 8, will also be registered under the Supervision of Trustees for Charitable Purposes Act (STCPA), MCL 14.251 *et seq.*

Who should file this form?

- Charitable Organizations filing for the first time to solicit in Michigan.

Who should not file this form?

- Charitable organization renewing their solicitation registration. Instead, use Form CTS-02, Renewal Solicitation Form.
- Organizations whose prior solicitation registration has expired. Instead, use Form CTS-02.
- Organizations exempt from solicitation registration. **See Form CTS-03**, Request for Exemption. Michigan organizations must also submit **CTS-05**, the Registration and Inventory Form if they file a Request for Exemption. All forms are available on the Attorney General website (michigan.gov/charity).

Exemptions – Both COSA and STCPA contain certain exemptions from their respective registration requirements. To see if you qualify for exemption from one or both acts, refer to CTS-03, the Request for Exemption form.

Expiration– Your solicitation registration will expire 7 months after the close of your current fiscal year (financial accounting period). Your renewal form is due 30 days before the expiration of your registration.

Use of file number – The organization will be assigned a file number that must be used on all correspondence and forms sent to this office. Your file number will be printed on the registration.

Fees – There is currently no fee to register to solicit in Michigan.

Name – Enter the organization's **exact legal name** on the form as filed with your state's corporation department. You must also provide *all other names under which you intend to solicit. Please note that these names must be filed as assumed names to be included.*

Item 3. If your organization is exempt under any section other than 501(c)(3), you may be exempt from registration. See CTS-03, the Request for Exemption for more information.

Item 4. Summarize in 50 words or less the organization's charitable purposes. This summary will appear on our searchable website. Do not simply quote or refer to the articles of incorporation or standard IRS 501(c)(3) language.

Item 5. A Michigan resident agent must be named for the acceptance of process issued by any court. **The form will not be processed without this information.** You must provide a street address, not a P.O. box. The organization cannot name itself as its resident agent. You may designate a private individual residing in Michigan. If you need information on companies that will act as resident agent for a fee, you may wish to do your own internet research. Our office does not provide lists of such companies.

Item 10. Most charitable organizations formed in Michigan are required to register as a

charitable trust under the STCPA. If the organization was not incorporated or organized in Michigan, STCPA registration will usually only be required if it holds assets or is physically present in Michigan. Assets include cash, bank or investment accounts, land, building, equipment, etc.

There is an annual financial report requirement with the STCPA registration. However, if you are also registered to solicit contributions under COSA, your annual renewal registration will serve as the STCPA annual financial report.

Item 11. Select YES and provide the information requested on the form if you are a parent organization that directly supervises and controls a local, county, or area division or chapter that is also a separate legal entity.

Parent organizations not incorporated in Michigan must obtain a certificate of authority to transact business or conduct affairs in Michigan from the Michigan Department of Licensing and Regulatory Affairs, Corporation Division.

When submitting the Initial Solicitation Form, you MUST also provide:

- appropriate documentation to show that you directly supervise and control the chapter.
- names and addresses of each chapter to be included in your registration; and
- separate financial statements for each chapter.
- a copy of your organization's IRS group return (if applicable).

Item 12. Report the engagement and compensation of all professional fundraisers providing services on Michigan campaigns must be reported in the PFR List on Attachment A.

A professional fundraiser (PFR) is anyone who "plans, conducts, manages, or carries on a drive or campaign of soliciting contributions for or on behalf of a charitable organization." Fundraising consultants that only have consulting contracts do not have to be licensed as professional fundraisers. You do not have to report consulting contracts. Employees of a charitable organization are PFRs if they are paid wholly or in part by commissions – including bonuses – based on funds raised.

If you are unsure if the services provided by a person or firm you contracted with are such that a PFR license is required, provide a copy of the contract with this form and request to have the contract reviewed. You will be notified if you must complete the PFR List and if the contractor should be licensed as a PFR.

Verification of license of PFR - Michigan law requires that you verify that any PFR with which you contract for fundraising in Michigan is currently licensed with this office.

PFR Contract - You are required to provide copies of contracts with PFRs within 10 days of signing a new contract or extending an existing contract.

Campaign Financial Statement -

Campaign Financial Statements, Form CTS-10, are required for all campaigns conducted by a PFR with which you have contracted, except those who are solely consultants. The Campaign Financial Statement will be filed by the PFR, but you will be required to provide additional campaign expense information and sign the form. Campaign financial statements are due within 90 days of the conclusion of any campaign. If the campaign lasts more than a year, a Campaign Financial Statement must be filed annually.

Item 13. – Financial report. If a 990, 990-EZ, or 990-PF has been submitted to the IRS, you must provide a copy.

Attachment B – review the thresholds on Attachment B to determine if you need to provide audited or reviewed financial statements based on your contributions level.

Organizations in first accounting period. If your organization was formed within the past year and is in its first financial accounting period, or the period was recently completed and financial information is not yet available, check the box beside “In first financial accounting period” on item 13. The registration of an organization that indicated that it is in its first financial accounting period will expire 7 months after its first accounting period was to have ended.

Attachment C – Complete all lines. You must enter the end date of the accounting period. Do not leave any lines blank. Enter "0" if applicable. On line D, enter all costs related to conducting the charitable activities and accomplishments discussed in Item 14.

Item 14. - Briefly describe the organization's activities or accomplishments during the fiscal period. Provide a sheet if additional space is needed. Do not simply restate the organization's charitable purpose.

Item 15. Audited or reviewed financial statements requirement - If audited financial statements have been prepared for the year being reported, provide a copy with the form. For all others, complete the worksheet to calculate if audited or reviewed financial statements will be required. Total support may be reduced by the amount of governmental grants received during the year. **Audited financial statements must be prepared in accordance with generally accepted accounting principles.**

If audited or reviewed financial statements are required, but they have not been prepared:

- You may request a one-time waiver of the reviewed or audited financial statements requirement. In your request, specify the fiscal year for which the waiver is requested and state that the necessary financial statements will be provided in all future years in which reviewed or audited financial statements are required. If you have already received a waiver of the financial statement's requirement for a prior year, engage an auditor and see below to request a conditional registration.
- If the required financial statements are in the process of being prepared provide a copy of the signed engagement letter with the audit firm. We will then issue a conditional registration. The solicitation registration will include the condition that the required financial statements are to be provided by a specified date.

Certification: the form must be certified by a person authorized to represent the organization.