

FINANCIAL ACCOUNTING COVER LETTER

Registered charities renewing their registration DO NOT use this form. Registered charities must use CTS-02, the Renewal Solicitation Form. Submitting this form instead of the renewal solicitation form may result in an expired registration.

Who should use this form:

- Exempt organizations that received notification from us that they are **only** required to submit annual financial statements.
- Organizations complying with IRS requirements to submit 990s to state agencies. See attached for registration requirements.

Note: This form is not required, you may use your own cover letter, or email it to us with the AG File # in the subject line.

Required Information:

Legal Name of Organization: _____

Attorney General File Number: _____

(This is **not** your Employee Identification Number (EIN) or State Corporation Identification Number – contact us if you do not know your file number. See contact information on page 2.)

Fiscal Year End: _____

Check document submitted.

Annual Accounting (990, 990-PF, 990-EZ, Audit, Treasury Reports – meets STCPA requirements – most private foundations fall into this category)

Other: (Trust documents, miscellaneous)

Deficiency response.

See attached sheet for additional details and contact information.

Additional Information

We are no longer accepting any form of financial statements or IRS Forms 990 without the Attorney General (AG) File Number. Please contact our office [via email](mailto:ct_email@michigan.gov) (preferred) at ct_email@michigan.gov or call 517-335-7571 if you believe you have an AG File Number, but do not know the number.

If you do not have an AG File Number and you are soliciting contributions in Michigan, or maintain charitable assets in Michigan, you will need to provide one or more of the following forms and required attachments:

- CTS-01: If you have not previously registered with our office, complete and return our Initial Solicitation Form along with all required attachments.
- CTS -02: If you have previously registered with our office and wish to renew your registration, then you **must** also submit a completed Renewal Solicitation Form. **You cannot renew your registration by submitting only an IRS Form 990**
- CTS-03: If you feel your organization is exempt, submit a Request for Exemption, along with all required attachments. If applicable, submit the Registration and Inventory Form described below.
- CTS-05: If you hold charitable assets in Michigan, you must include the Registration and Inventory form for Corporations and Unincorporated Associations along with all required attachments.

All forms can be found on our [website](#).

Return the completed form by:	
Email (preferred method)	ct_email@michigan.gov
Example for email responses:	To: ct_email@michigan.gov From: Yourcharityname@something.com Subject: (AG No.) 12345 yourcharityname
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