

**NOTE: DO NOT STAPLE – USE PAPERCLIP OR LEAVE LOOSE
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CTS - 02
AUTHORITY 1975 PA 169
PENALTY: civil, criminal

State of Michigan
Department of Attorney General

**RENEWAL SOLICITATION FORM
Charitable Organizations and Solicitations Act (COSA)**

Who should file this form?

Charitable organizations:

- Renewing their solicitation registration – this form should be submitted **at least 30 days** before the expiration date of your last registration (see top right-hand corner for expiration date) to ensure we have enough time to process before your registration expires.
- Organizations whose prior registration has expired. If your registration has expired, provide copies of any changes to your organizing documents, bylaws, IRS status, or charitable purposes since your previous submission, if any.

Who should not file this form?

- Charitable organizations filing for the first time to solicit in Michigan. Instead, use Form CTS-01, Initial Solicitation Form.
- Organizations exempt from registration. See Form CTS-03, Request for Exemption.

Expiration/Extensions – Your solicitation registration will expire 1 year and 7 months after the close of the fiscal year submitted (financial accounting period). Your renewal form is due **30 days** before the expiration of your registration.

Extensions must be requested via email or letter before your registration expires. You may also check the box under the signature line on this renewal. Your registration expiration date will be extended for 5 additional months - this will not be reflected on your registration, but you can [verify on our website](https://michigan.gov/charitysearch) (michigan.gov/charitysearch).

File number – The organization has been assigned a file number that must be included on correspondence and forms sent to this office. Your file number will be printed on the upper left corner of the registration.

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

Filing the renewal form – You may renew your registration by email, efile, fax, or mail.

Email is preferred – Put the AG file number and legal name in the email subject line (Example: AG# 12345 yourcharityname 2022 renewal). The Form and required documents should be attached in PDF form and [emailed](mailto:ct_email@michigan.gov) (ct_email@michigan.gov).

Efile – [On the Attorney General's website](https://michigan.gov/charity) (michigan.gov/charity) scroll down the page to the contact information - How to Submit Forms and click on the link for Efiling.

Mail - See Page 3 of the renewal for our mailing address:

To check registration status: [Search for the organization on our website](https://michigan.gov/charitysearch) (michigan.gov/charitysearch). If search results state, "Registration pending" then we have received the renewal and has not yet been processed. Your registration is valid while pending and you may continue to solicit in Michigan unless notified otherwise.

Note: to avoid delays and unnecessary correspondence, answer **all** questions.

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RENEWAL SOLICITATION FORM

This renewal reports on the tax year beginning _____ and ending _____

Full legal name of organization (as on file with your State’s Corporations Agency)		
All other names (must be on file as an assumed name with your State’s Corporations Agency)		
Attorney General File Number	Telephone number	Fax number
Employer Identification Number (EIN)	Organization email address	Organization website

All questions must be answered. Provide additional sheets if necessary.

1. Organization addresses – **Any address changes? If no, move to question 2.** **Yes No**

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 (include separate sheet if more than one).

2. Has there been a change in the organization's purposes? **If no, move to question 3.** **Yes No**
If yes, summarize current purposes in an attachment, 50 words or less.

3. You **must** designate a resident agent **physically located in Michigan** authorized to receive official mail sent to your organization. Registration **will not** be approved without this information. Cannot be the name of the organization itself.

Name **or** Registered Agent Company: _____

Address (Michigan street address, not PO box): _____

4. Methods of solicitation. Check all that apply.

Mail Telephone Website None Other (specify) _____

5. Has there been a change in the organization's tax status since your last filing? **Yes No**

If no, move to question 6. If yes, explain on a separate attachment.

6. Has the organization engaged a professional fundraiser (PFR) for Michigan fundraising activity for either the financial accounting period reported above or the current period? **If no, move to question 7; if yes, complete Attachment A.** **Yes No**

7. **Since your last registration**, 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 in an attachment.

8. All organizations **MUST** report on their most recently completed financial accounting period. If your contributions are over \$300,000 you may need audited or reviewed financial statements; if unsure, or if required and an audit or review has not yet been completed, see **Attachment B**. Check the box to indicate the type of return filed with the IRS and include a copy – registration will not be approved without a copy of your IRS return. **If not yet completed, request an extension rather than attempting an incomplete registration.**

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

Form 990-PF - Provide a copy of the Form 990-PF. Enter the amount the organization spent directly on its charitable program here: \$_____

Files Form 990-N. Total Revenue: \$_____ (if more than \$50,000 – see IRS guidance)

Note: If you file a 990-N, you must provide directors on a separate attachment. Michigan organizations require at least 3 directors.

Included in IRS group return. Provide a copy of the group return and the chart in **Attachment C**.

Other reason. Explain and provide the chart in **Attachment C**: _____

9. Do you have chapters in Michigan that are to be included in the solicitation registration? **Yes No**
If no, go to question 10. If yes, complete Attachment C. Note: If you have offices in Michigan with no separate reporting or filing requirements with the IRS, answer "no."
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10. 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.

Print name: _____ Title: _____ Date: _____

Check here if you would like to request an automatic 5-month extension for this renewal (this will not be reflected in your registration document but can be verified online on our website at mi.gov/charity). If you routinely ask the IRS for a filing extension, please check this box. Do not use this form to request an extension of your previously issued registration. Instead, email your request to ct_email@michigan.gov.

THIS IS A PUBLIC RECORD, COPIES OF WHICH ARE SENT, UPON REQUEST, TO ANY INTERESTED PERSON.

CHECKLIST:

- Have all parts of the form been fully completed unless instructed otherwise?
- Have you provided the name and Michigan street address of a resident agent in item 3?
- Is a list of the officers and directors provided or included with the IRS return?
- Have you provided a complete IRS 990, 990-EZ, OR 990-PF?
- If you file Form 990-PF, did you include program expenses?
- If you file Form 990-N, did you include at least 3 officers/directors?
- If you have Professional Fundraisers, did you include Attachment A?
- Have you submitted contracts and addenda to contracts with professional fundraisers that have not been previously submitted?
- 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?
- Have you typed or printed your name, date, and title in Item 10 to certify the form?
- If you are requesting a 5-month extension, have checked the box below item 10?

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: (AG No.) 12345 yourcharityname 2022 renewal
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 7 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 9 (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 _____