

## CTS-06: REGISTRATION AND INVENTORY FORM FOR TRUSTS

**Who should file this form?** If you aren't sure, see the flow chart on page 5. However, generally, the following should register:

- Trusts with a current charitable interest – including charitable lead trusts and living or revocable trusts that are now irrevocable.
- Charitable remainder trusts without a current charitable interest if one of the following is true.
  - The charitable remainder beneficiaries have not been irrevocably named.
  - A charitable remainder beneficiary may be controlled by the grantor, testator, executor, trustee, or a member of the grantor's or testator's family.

### Who should not file this form?

- Trusts with no charitable interests.
- Trusts that are revocable.
- Trusts with remote, contingent charitable interests (e.g., a charity will only receive a distribution if the grantor's spouse and children all predecease the grantor).
- Organizations that are exempt under 501(c)(3), corporations, and unincorporated associations. These entities must file either CTS-01 or CTS-03 and CTS-05.

**Some answers in the following sections require a citation to the page and section of the trust or will. Please provide a citation in the following format:**

*Cite:* p.3, sec.5; 4<sup>th</sup> Amendment – p. 2, sec. 3

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## PART I: GENERAL INFORMATION

Legal name of trust:

All other names used by trust:

Employer Identification Number

Fiscal year end:

State established:

Date established:

Contact person:

Phone:

Email:

Address:

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**PART 2: TRUSTEES:**

Enter names and addresses of all trustees; you may attach a separate sheet.

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**PART 3: TRUST INFORMATION:**

A. How was this trust created?

Trust agreement (provide a copy of the trust agreement).

Court order (provide a copy of the court order and all relevant court filings).

Last will and testament (provide a copy and answer the following:

Has a file been opened in a county probate court?      Yes      No

If yes, enter the county and probate file number.

County:

File number:

B. Nature of trust (choose one)

A trust established wholly, or in part, for charitable purposes to operate in perpetuity without an end date.

A Trust established solely for charitable purposes that will terminate, or has terminated, on a predetermined date or event, such as a charitable lead trust.

Describe the termination provision:

Cite:

A charitable remainder trust (including annuities and unitrusts) that is irrevocable.

A living trust (such as a will substitute) that is now irrevocable and has terminated or is terminating.

NOTE: if the trust referenced above was made irrevocable upon the death of the grantor or other person(s), identify the individual(s) and date(s) of death:

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#### **PART 4: CHARITABLE PURPOSE BENEFICIARIES**

A. What is the charitable purpose of this trust? Cite:

Check all that apply:

It benefits a specific charity or charities named in the instrument (complete B).

It may support any 501(c)(3) organization (skip to C).

It supports a specific charitable purpose (e.g. alleviate hunger). Describe the purpose and skip to C.

It creates another charitable trust or foundation, to benefit one or more charities or a charitable purpose. Please describe. NOTE: you must separately register any charitable trust or foundation that maintains or reports separate financial information from this trust (skip to C).

Other:

B. Charitable Beneficiaries. Attach a separate list of all current, future, and contingent charitable beneficiaries by name, city, and state.

C. When will distributions be made to all charitable beneficiaries?

All distributions have been made. Provide a final accounting that details expenses and receipts for the distributions to charities.

Distributions will/may be made at some later date. Explain and cite:

Distributions are perpetual and made periodically. Cite:

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#### **PART 5: FINANCIAL REPORT**

Provide a copy of the most recent financial report and check the box for the type of report being provided. It must include a complete statement of receipts and disbursements and must include a balance sheet.

Probate court account.                      Audited financial statements

Account statement (only if trustee is a financial institution).

Trust has not yet completed a fiscal period (complete the part below).

Other (explain):

Check this box if you are submitting a final accounting for the trust.

Authority: 1961 PA 101

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## **PART 6: LIST OF ASSETS AND LIABILITIES**

Complete the following **only** if a financial report described in Part 5 is **not** provided.

Date of Valuation:

Cash and cash equivalents

Stock

Bonds

Real Estate

Other assets (describe on a separate  
sheet

Total assets

Total liabilities

Net assets

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## **PART 7: ATTACHMENTS**

Checklist of documents to provide with this form:

Creating document such as a trust agreement or will, plus all amendments or  
codicils

All court orders affecting trust

Financial report of listing of assets and liabilities

If this is a trust that is terminating (or has terminated), provide an accounting and  
receipts for distributions to charitable beneficiaries made to date.

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## **PART 8: CERTIFICATION**

Under penalty of perjury, I certify that I am authorized to certify this document and that  
to the best of my knowledge and belief the information provided, including all  
accompanying documents, is true, correct, and complete.

Print or type name

Title

Date:

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Return to: Michigan Department of Attorney General

Charitable Trust Section

PO Box 30214

Lansing, MI 48909

or via email to: [email](mailto:ct_email@michigan.gov) (ct\_email@michigan.gov)

## Flowchart: Do you need to register as a charitable trust?

Note: Use this flowchart if you are unsure whether you must register or submit documents to the Attorney General's Charitable Trust Section at this time.

