

**MICHIGAN DEPARTMENT OF ATTORNEY GENERAL
REQUEST FOR EXEMPTION
COSA & STCPA**

CTS - 03
AUTHORITY 1975 PA 169
PENALTY: civil, criminal

State of Michigan
Department of Attorney General

**REQUEST FOR EXEMPTION
Charitable Organizations and Solicitations Act (COSA)
Supervision of Trustees for Charitable Purposes Act (STCPA)**

Who should file this form?

Charitable organizations:

- That are exempt from registration under COSA; and/or.
- Organizations that are exempt from registration under STCPA.

Who should not file this form?

- Organizations that are not exempt and do not meet any of the criteria in Sections I, II, or III.
- If you do not meet any of the criteria, then do not file this form – instead, use Form CTS-01, Initial Solicitation Form.

Notification – You will be notified in writing if your request for exemption has been approved or not. Once approved, you do not need to file again unless your status changes.

File number – If you were previously issued a file number, please include it. Otherwise, you will be assigned a file number when your exemption is processed.

Fees – There is currently no fee to file this form.

Filing the form – You may submit the form by email, fax, or mail (see page 4).

Email is preferred, the Form and required documents should be attached in PDF form and [emailed](mailto:ct_email@michigan.gov) (ct_email@michigan.gov).

GENERAL INSTRUCTIONS

Name: Enter your exact legal name on the form. This will be the same name as is currently on your articles organizing documents.

Section A: Type of organization (legal status) – provide supporting documents such as Articles, bylaws, or other organizing documents.

Section B: IRS Status – provide a copy of your IRS determination letter (unless you check “applied”)

Section C: Purpose – summarize in 50 words or less. This will help us make a determination about your request.

Section D: Exemption criterion – Section I applies to both COSA and STCPA; Section II only applies to COSA; Section III only applies to STCPA.

Be sure to check the key at the bottom of the form, which will tell you if you need to file any additional forms.

IF YOU ARE UNABLE TO CHECK ANY OF THE CRITERIA BOXES, YOU ARE NOT EXEMPT. YOU MUST FILE THE INITIAL SOLICITATION FORM.

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

**MICHIGAN DEPARTMENT OF ATTORNEY GENERAL
REQUEST FOR EXEMPTION
COSA & STCPA**

Complete this form to request exemption from the two laws listed above. Some exemptions apply to both laws. Although you may be exempt from registration under COSA, registration may be required under STCPA and vice versa.

NOTE: Michigan-based organizations are required to comply with both COSA and STCPA. In addition to this form, most Michigan organizations must also file CTS-05, the Registration and Inventory Form for Corporations, etc. See **Key** on the bottom of page 5 for more details.

Full legal name of organization (as on file with your State's Corporations Agency)		
Address		
Other names (assumed)	Telephone number	AG File # (if applicable)
Employer Identification Number (EIN)	Organization email	Organization website

GENERAL INFORMATION

A. Type of organization – check one:

Nonprofit corporation – State of incorporation Date incorporated.
Corporate ID number (provide copies of articles and bylaws)

Trust – provide a copy of the trust instrument.

Unincorporated Association – provide a copy of your Articles of Association, Constitution and Bylaws, or other organizing documents.

Other – explain and provide supporting documents.

B. Organization's Federal Tax-Exempt Status – check one:

Exempt under 501(c)(3) – provide a copy of your IRS determination letter.

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

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

The organization is not tax exempt and will not apply. Explain

C. Summarize the organization's purpose in 50 words or less. Do not simply refer to articles of incorporation or the IRS 501(c)(3) language.

D. Specific exemptions. Check all that apply. Additional **required information** and **required supporting documents** are listed in the right column. Failure to provide this information will result in a delay in processing and possible denial of your request.

NOTE: IF NONE OF THE CRITERIA APPLY, YOU ARE NOT EXEMPT AND MUST FILE CTS-01, THE INITIAL SOLICITATION FORM.

Exemption	Required Documentation
Section I – These exemptions apply to both COSA and STCPA registration.	
1. An organization that requests contributions only for the relief or benefit of a named individual or family with all fundraising conducted by persons who are unpaid for their services.	Enter the name, address, and telephone number of the beneficiary:
2. An educational institution certified by the state board of education. <i>Note: This generally only applies to K-12.</i>	Provide appropriate documentation from the department of education.
3. A veterans organization incorporated under federal law.	Submit proof of federal charter.
4. A licensed hospital. <i>Note: Health systems and other affiliates are not exempt even if the system includes a hospital.</i>	Provide a copy of the hospital license.
5. A governmental unit or instrumentality. <i>Note: You are not a governmental unit merely because you receive government funds.</i>	Provide a written explanation and copies of appropriate documentation.
6. An organization that will not have 501(c)(3) status and whose principal purpose is not charitable. The organization may solicit from time to time for charitable purposes.	Provide the IRS determination letter that shows a tax-exempt status other than 501(c)(3).
7. A duly constituted religious organization or group affiliated with and forming an integral part of a religious organization. <i>Note: if the organization is required to file an IRS Form 990, then the organization likely doesn't qualify for this exemption.</i>	Provide a copy of the IRS determination letter that indicates that filing the 990 is not required. If an integral part of a religious organization, provide documentation supporting this exemption.
Section II – These exemptions only apply to COSA registration.	
8. An organization that does not invite the general public to become a member of their organization and confines solicitations to members, directors, and their immediate families. <i>Note: if you accept public donations, this exemption does not apply.</i>	Provide a written explanation of your membership requirements, your solicitation activities, and your relationship with expected contributors.

<p>9. An organization whose sole source of contributions is another charitable organization registered with this office.</p> <p><i>Note: Generally, this applies to organizations that are subsidiaries.</i></p>	<p>Enter the name and AG File # of the other organization:</p> <p>DO NOT enter the name of your organization here, this must be a different, registered entity.</p>
<p>10. A hospital-based foundation or auxiliary that solicits contributions solely for 1 or more licensed hospitals.</p>	<p>Enter the name of the parent hospital(s).</p>
<p>11. An organization that does not intend to solicit and receive, and does not actually receive, contributions in excess of \$25,000 during any 12-month period.</p> <p>Do not include grants from governmental agencies or restricted grants from foundations when calculating.</p> <p><i>Note – to qualify:</i></p> <ul style="list-style-type: none"> • All fundraising must be conducted by persons, whether staff or contractors, who are not paid for their services. • The organization must make a financial statement of its activities for the most recent fiscal year available to its members and the public. <p><i>This exemption also applies if the organization or trust does not solicit or receive any donations.</i></p>	<p>Provide a copy of your latest IRS 990, 990-EZ, or 990-PF (we do not accept 990-Ns).</p> <p>If you have not prepared a return or you file a 990-N, provide a financial statement or treasurer’s report.</p> <p>Provide a schedule of all governmental grants and restricted grants received during the fiscal year.</p> <p><i>If you are a newly created organization, you do not have to provide a financial statement at this time.</i></p>
<p>12. A nonprofit corporation whose purpose is the owning and operating of facilities for the aged and chronically ill – that is under the sole control of a religious or fraternal society.</p>	<p>Provide proof of sole control by a religious or fraternal society.</p>
<p>13. An organization licensed by the Michigan Department of Health and Human Services to serve children and families.</p>	<p>Enter your license number.</p>
<p>Section III – These exemptions only apply to STCPA registration.</p>	
<p>14. An organization incorporated or organized in a state other than Michigan that will never hold assets in Michigan, including but not limited to cash, savings, investment accounts, land, building, etc.</p>	
<p>15. An organization that receives operating funds from the United Way.</p>	<p>Identify the specific United Way office.</p>
<p>16. An amateur theater, band, orchestra, chorale, or dance organization.</p>	<p>Provide a copy of your bylaws.</p>

IF YOU DID NOT CHECK ANY OF THE BOXES ABOVE, YOU ARE NOT EXEMPT AND MUST FILE CTS-01, THE INITIAL SOLICITATION FORM.

You will be notified in writing after your request for exemption has been reviewed and a determination has been made.

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:

Title:

Date:

Key:	Forms to provide:
If you did not check any boxes, you are not exempt, you must file:	CTS-01, the Initial Solicitation Form
If you checked a box in Section I, or if you checked boxes in more than one section:	Only this form is required.
If you checked a box in Section II and did not check a box in Sections I or III:	This form and CTS-05, the Registration and Inventory Form for Corporations, etc.
If you checked a box in Section III and did not check a box in Sections I or II:	This form and CTS-01, the Initial Solicitation Form.

SEE NEXT PAGE FOR CHECKLIST AND FILING INFORMATION.

All forms are available on our website (michigan.gov/charity). There are no fees.

This is a public record, copies of which are sent, upon request, to any interested person.

CHECKLIST

Be sure to complete the entire form and provide all required documents to avoid delays.

HAVE YOU:

Completed all parts of the form unless instructed otherwise?

Provided copies of the organizing documents, including amendments?

Provided a copy of the IRS determination letter, or if none, provided an explanation?

Provided supporting documentation for each exemption checked?

Provided additional forms required by the Key?

Certified the form?

Checked a box indicating the criteria claimed? IF NO – DO NOT SUBMIT THIS FORM.

Return the completed form by:	
Email (preferred method)	ct_email@michigan.gov
Example for email responses:	To: ct_email@michigan.gov From: name@something.com Subject: yourcharityname Request for Exemption
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