

REQUEST FOR EXEMPTION

Charitable Organizations and Solicitations Act (COSA) Supervision of Trustees for Charitable Purposes Act (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.

PLEASE TYPE OR PRINT IN INK – Attach additional pages if more space is needed.

Legal Name of Organization				Attorney General File # (CS/CT/T) if applicable	
Address of Organization					
City	County	State	Zip	Area Code	Telephone Number
Organization Email Address		Website		Organization Fax Number	
Other names used by organization				Employer Identification Number (EIN)	

GENERAL INFORMATION

A. Type of Organization – Check one.

- Nonprofit corporation – State of incorporation _____ Date incorporated _____
 If incorporated in Michigan, enter your Corporate Identification Number: _____
 Provide copies of your articles of incorporation, bylaws and, if applicable, Mich. Certificate of Authority.
- Trust – Provide a copy of the trust instrument.
- Unincorporated Association – Provide a copy of your Articles of Association, Constitution and Bylaws, or other organizing document.
- Other – explain and provide a copy of the relevant document:

B. Organization's 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)____. Date of application. _____
 If you checked either box above, indicate the form used to apply for exempt status. Form 1023 Form 1023-EZ
- Exempt under another section: Section 501(c) _____ Provide a copy of your determination letter.
- The organization is not tax exempt and will not apply for tax exempt status. Explain: _____

C. Summarize the organization's purpose in 50 words or less. Do not simply refer to articles of incorporation or quote required IRS language.

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D. Specific exemptions. Check all that apply to the organization. Additional information and required documentation is listed in the right column.

See the Key at the end to determine if any additional forms must be filed.

Exemption	Required Documentation
Section I <i>The exemptions in the following section apply to both COSA and STCPA.</i>	
<input type="checkbox"/> 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 service.	Enter the name, address, and telephone number of the beneficiary: _____
<input type="checkbox"/> 2. A Michigan educational institution approved by the Michigan Board of Education. <i>Michigan approval is separate from accreditation or other certifications.</i>	Provide appropriate documentation from the Michigan Department of Education.
<input type="checkbox"/> 3. A veterans organization incorporated under federal law.	Submit proof of federal charter.
<input type="checkbox"/> 4. A licensed hospital. <i>Health systems and other affiliates are <u>not</u> exempt even if they include a licensed hospital.</i>	Provide a copy of the hospital license.
<input type="checkbox"/> 5. A school booster organization operating with the knowledge and approval of an educational institution for the support or promotion of educational, artistic, musical, or athletic programs or events.	The school booster organization must serve only one school which must be an approved school in Michigan. Provide the name of the school and attach documentation of its knowledge and approval.
<input type="checkbox"/> 6. A governmental unit or instrumentality.	Provide explanation and copies of appropriate documentation. <i>If you merely receive government funding, or you intend to become a governmental instrumentality in the future, the exemption does not apply to you.</i>
<input type="checkbox"/> 7. An advocacy or lobbying organization, or an organization associated with an advocacy organization, political party, candidate or committee, that does <u>not</u> have 501(c)(3) status.	Provide explanation, articles of incorporation, and a copy of the IRS determination letter.
<input type="checkbox"/> 8. A duly constituted religious organization or group affiliated with and forming an integral part of a religious organization. <i>Note - If the organization's IRS 501(c)(3) determination letter requires it to file a Form 990, 990-EZ, or 990-N, the organization likely does not qualify for this exemption.</i>	Provide explanation and appropriate documentation, including a copy of the IRS determination letter that states that filing Form 990 is not required.
<input type="checkbox"/> 9. An organization that will not have 501(c)(3) status and whose principal purpose is not charitable but that solicits from time to time for a charitable purpose. <i>Note - To qualify for this exemption:</i> <ul style="list-style-type: none"> ▪ The organization must not have, or intend to receive, 501(c)(3) status. ▪ All fundraising must be performed by members of the organization who are not paid for their services. ▪ All funds must be wholly used for the purposes for which they were solicited. 	Provide the IRS determination of tax-exempt status that is not 501(c)(3). If the organization annually files a Form 990 or 990-EZ with the IRS, provide a copy.
Section II <i>The exemptions in the following section apply only to COSA.</i>	
<input type="checkbox"/> 10. An organization that confines solicitations to drives solely among members, directors and their immediate families, where the general public is not invited to become a member. This includes a private foundation for IRS tax purposes that receives contributions solely from incorporators, directors, stockholders or their families, or from a sponsoring business.	Provide an explanation of your membership requirements, your solicitation activities, and/or your relationship with expected contributors.
<input type="checkbox"/> 11. An organization whose sole source of contributions is a charitable organization registered with this office to solicit contributions.	Enter the name and registration number of the registered organization:

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Exemption		Required Documentation
<input type="checkbox"/>	12. A hospital-based foundation or auxiliary that solicits contributions solely for 1 or more licensed hospitals. See instructions.	Enter the name of the parent hospital:
<input type="checkbox"/>	13. An organization that does not intend to solicit and receive, and does not actually receive, contributions in excess of \$25,000.00 during any 12-month period. Do not include grants from governmental agencies or restricted grants from foundations when calculating contributions. See instructions. <i>Note - To qualify for this exemption:</i> <ul style="list-style-type: none"> ▪ All fundraising functions 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 of its most recent fiscal year available to its members and the public. 	This exemption also applies if the organization or trust does not solicit or receive any contributions. Provide a copy of your latest IRS 990, 990-EZ, or 990-PF. (We do not accept Form 990-N.) If you have not prepared an IRS return, provide a financial statement or treasurer's report. If you are a newly created organization in your first fiscal period, you do not have to provide a financial statement at this time. Provide a schedule of all governmental grants and restricted grants from foundations received during the year of your financial report.
<input type="checkbox"/>	14. 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.	Provide proof of sole control by a religious or fraternal society.
<input type="checkbox"/>	15. An organization at least 50% of whose activities are licensed by the Michigan Department of Health and Human Services to serve children and families.	Enter the name of the specific state licensing agency and your license number:
Section III The following section applies only to the STCPA.		
<input type="checkbox"/>	16. An organization incorporated or organized in a state other than Michigan that will never hold assets in Michigan, including cash, savings accounts, investment accounts, land, building, equipment, etc.	
<input type="checkbox"/>	17. An organization that receives operating funds from United Way.	Identify the specific United Way office:
<input type="checkbox"/>	18. An amateur theater, band, orchestra, chorale or dance organization.	

Key:	Forms to provide (available at www.mi.gov/charity)
If you did not check a box:	CTS-01, Initial Solicitation Form.
If you checked a box in Section I, or if you checked boxes in more than one section:	CTS-03, Request for Exemption form.
If you checked a box in Section II and did not check a box in Sections I or III:	CTS-03, Request for Exemption form and CTS-05, Registration and Inventory Forms for Corporations and Unincorporated Associations.
If you checked a box in Section III and did not check a box in Sections I or II:	CTS-03, Request for Exemption form and CTS-01, 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 (must be legible) _____

Title _____

Date _____

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

REQUEST FOR EXEMPTION INSTRUCTIONS

GENERAL INFORMATION

Who should file this form?

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

Notification – You will be notified in writing if your request for exemption has been approved or not.

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

Filing the form – You may submit the form by email, fax, or mail. **For faster processing, use email.**

Email – The form and all required documents should be attached in PDF form. Send it to: ct_email@mi.gov.

Mail – Send the completed form with all additional required documentation to:

Department of Attorney General
Charitable Trust Section
PO Box 30214
Lansing, MI 48909

Telephone: 517-373-1152

Fax: 517-241-7074

SPECIFIC INSTRUCTIONS

Name - Enter your exact legal name on the form. This will be the same name as is currently on your articles of incorporation or other organizing document. If you use any name other than your legal name, enter it on the form in the space *Other names used by organization*.

Item C. Organization's purpose – Provide a summary of the organization's purpose in 50 words or less. This will be used on our database and will be provided to persons who inquire. Do not simply quote your articles of incorporation or provide the IRS required 501(c)(3) language.

Item D. Exemptions – This form applies to 2 different laws. The exemption area is divided into 3 parts: Section I applies to both laws and Sections II and III apply separately to COSA and the STCPA. If you check any box for an exemption that applies to the organization, see the Key, which will tell you if any additional forms should be filed.

Exemption 2 – If checked, include any documentation you hold that indicates the organization is recognized by the Michigan Department of Education as a school or educational institution. This is separate from accreditations or other certifications.

Exemption 3 – If the organization is a chapter of a federally chartered veterans organization, provide verification of the parent organization's federal charter

and also verification of your status as a chapter of the parent.

Exemption 9 – If you later enter into a contract with a professional fundraiser, provide a copy of the contract and submit the Initial Solicitation Form.

Exemption 12 - A hospital-based foundation or auxiliary does not qualify for the exemption if it solicits contributions for other organizations even if they are related to, or controlled by, the hospital.

Exemption 13 - If any person involved in fundraising is compensated, you do not qualify for this exemption. If you anticipate receiving contributions in excess of \$25,000 during a fiscal year, you do not qualify for this exemption. Do not count governmental grants or restricted grants from foundations in the \$25,000.

A restricted grant from a foundation is one that the organization applies for and includes all of the following components:

- The foundation is organized and operated primarily as a grant making foundation;
- The gift should be restricted for purposes or programs narrower or more limited than the organization's general charitable mission or operations; i.e., it is not a gift to be used for general operating funds;
- The restriction should be in writing and include reporting and accountability requirements back to the grant making foundation.

If you are providing a financial statement for a period in which you received governmental grants or restricted grants from foundations, provide a schedule of such grants. The schedule should include the name and address of the granting foundation or governmental agency, and dollar amount of the grant, and the restricted purpose of the grant.

Key – Other forms are available at our website: www.mi.gov/charity.

CHECKLIST

Have you:

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 and included your contact information?

Checked a box on pages 2 or 3? Do not submit this form if no box is checked.