

INSTRUCTIONS FOR REGISTRATION STATEMENT (COR-92) AND ADDITIONAL DOCUMENTATION NEEDED FOR INITIAL REGISTRATION

Instructions for completing Initial Registration and form:

The COR-92, in addition to the other documents required, must be completed and submitted to complete an initial registration with the Secretary of State so that an organization may solicit charitable contributions in the State of Maryland. A certificate of registration will be issued to an organization that successfully completes their initial registration. This must occur prior to conducting charitable solicitations in Maryland. There is no need to complete this form for each annual update of registration. If the organization is filing an Annual Update of Registration, please complete the Annual Update of Registration form.

If the organization receives less than \$25,000 per year in charitable contributions, it may file the Exempt Organization Fund-Raising Notice form to register.

Print this form, complete it, and submit it with the other documents required to complete initial registration. Submit the form by mail or e-mail.

The mailing address is:

**Charitable Organization Division
Office of the Secretary of State
16 Francis Street
Annapolis, MD 21401**

When emailing the form, email it to: dlcharity_sos@maryland.gov.

Questions? Call us at 410-974-5534 or email us at dlcharity_sos@maryland.gov.

The Secretary of State will review and respond to the organization upon review of its initial registration. If the initial registration paperwork is complete, the Secretary of State will send the organization a registration letter and certificate of registration. The next due date will be included in the registration letter. If the initial registration filing is not complete, the Secretary of State will send the organization a letter requesting additional documentation. Letters may be sent to the organization by email, to the email address provided on the organization's registration.

Checklist for completing initial registration is found on page 2.

Instructions for completing the COR-92 are found on pages 3-4.

Form COR-92 found on pages 5-6.

| | Complete Application | Application Determination |
|-----------------------------|----------------------|---------------------------|
| Paper Form | 30-60 minutes | 10-60 days |
| Online Version of this Form | 30-60 minutes | 10-30 days |

**Application Determination time can be longer if mailed during the busiest filing periods (May, June, November, December)*

Checklist to complete initial registration:

1. Completed Form COR-92.
2. A current copy of the organization's articles of incorporation and/or other governing instruments (bylaws/charter).
3. A copy of the organization's IRS tax determination letter or other confirmation from the IRS showing the tax exempt status of the charitable organization. If the organization has applied for tax determination with the IRS, but it has not been granted, submit a copy of the IRS Form 1023 (we will not accept the IRS Form 1023-EZ).
4. A **SIGNED COPY** of the IRS Form 990, 990-EZ, or 990-PF. If the 990, 990-EZ, or 990-PF is e-filed with the IRS, submit a copy of the IRS E-Signature Authorization form (IRS Form 8879-EO), along with the 990. The Office of the Secretary of State form COF-85 may be filed in lieu of the IRS Form 990, 990-EZ, or 990-PF if your organization is exempt from IRS filing requirements or files the 990-N; ensure the COF-85 is signed if you submit this form.
5. A. If the organization's charitable contributions are at least \$300,000, but are less than \$750,000 a **financial review** performed by an independent certified public accountant; **OR**
B. If the organization's charitable contributions are at least \$750,000 an **audit** performed by an independent certified public accountant.
6. If the charitable organization is affiliated with any Maryland State agency (as described in COMAR 01.02.04.01L) and raised more than \$750,000, you must submit an Audit and Agreed Upon Procedures Report with the application.
7. A current list of the board of directors for the organization. This list should include the name and address of: (i) each officer, including each principal salaried executive staff officer, and each other person with final responsibility for the custody and final distribution of the charitable contributions made to the charitable organization; or (ii) each person who has custody of the financial records of the charitable organization if the charitable organization does not have a local office in the State. The address may match that of the physical address of the charity.
8. A copy of all contracts with professional solicitors or fund-raising counsel and all subcontracts or other contracts in furtherance of such an agreement under which solicitation is conducted in Maryland.
9. A check or money order made payable to the Secretary of State in payment of the registration fee. This fee is based on the organization's level of charitable contributions received in its most recently completed fiscal year. See below chart. *Note: For purposes of determining the registration fee and the audit or review requirements, charitable contributions are computed on each form as follows:*
 - A. IRS Form 990: add lines 1(b), 1(c), 1(d), 1(f), 8(a), 9(a) on Part VIII (page 9). If the organization is a PTA, also add line 10(a).
 - B. IRS Form 990-EZ: add lines 1, 6(a), 6(b) on page 1. If the organization is a PTA, also add line 7(a). If any of the money reported on line 1 of the 990-EZ was received from a government grant or other government money, please notify us of that amount. A government grant or government money is not a charitable contribution.
 - C. IRS Form 990-PF. Line 1. If any of the money reported on line 1 of the 990-PF was an unsolicited gift or government money, please notify us of that amount. An unsolicited gift or government money is not a charitable contribution.
 - D. COF-85: add lines 1, 6(a), 7(a) on page 1. If the organization is a PTA, also add 8(a).

| Level of Charitable Contributions | Annual Registration Fee |
|--|-------------------------|
| Less Than \$25,000 (see note below)* | \$0 |
| At least \$25,000 but less than \$50,0001 | \$50 |
| At least \$50,001 but less than \$75,001 | \$75 |
| At least \$75,001 but less than \$100,001 | \$100 |
| At least \$100,001 but less than \$500,001 | \$200 |
| \$500,001 and above | \$300 |

*A charitable organization that collects less than \$25,000 in charitable contributions but uses the services of a Professional Solicitor is required to pay an annual fee of \$50.

Instructions for completion of the Registration Statement for Charitable Organizations (COR-92):

TO BE CONSIDERED COMPLETE, AN ANSWER MUST BE PROVIDED FOR ALL ITEMS ON THE FORM, WITH THE EXCEPTION OF ITEM #8.

1. If a registration fee is required, enter the fee submitted with this form. If unsure of the organization's registration fee, refer to the table at the end of the checklist.
2. Enter the month in which the organization's fiscal year ends.
3. Enter the organization's EIN (Federal Tax Identification Number).
4. Enter the name of the charitable organization. This name should match the name on the organization's IRS Tax Determination Letter and current Articles of Incorporation. If the organization does business under any other names, please list them in the space provided.
5. Enter the mailing address and physical address of the charity. The mailing address is the address to which we will mail all correspondence for this charitable organization. The physical address is the actual location at which the organization's primary place of business is located; it cannot be a P.O. Box.
6. Enter the County in which the organization is located.
7. Enter the organization's phone number. This should be a phone number that we can call to speak with someone about a registration issue.
8. Enter the organization's fax number. This should be a fax number that we can fax documentation to in reference to a registration issue.
9. Enter the organization's email address. This should be an email address that we can send an email to about a registration issue. Be sure that this email address is one that is actually checked and answered by someone at the organization.
10. Enter the names and addresses of any chapters, branches, or affiliates of this organization that are located in Maryland.
11. Enter the names and addresses of officers, including principal salaried executive officers for the organization. If attaching a separate list, please write "see attached list." The address may match that of the physical location of the charity. An officer is a person elected or appointed to manage the organization's daily operations. An officer that served at any time during the organization's tax year is deemed a current officer. The officers of an organization are determined by reference to its organizing document, bylaws, or resolutions of its governing body, or as otherwise designated consistent with state law, but, at a minimum, include those officers required by applicable state law. Officers can include a president, vice-president, secretary, treasurer and, in some cases, a Board Chair. A principal salaried executive is a person who has ultimate responsibility for implementing the decisions of the governing body or for supervising the management, administration, or operation of the organization; for example, the organization's president, CEO, or executive director. It can also be a person who has ultimate responsibility for managing the organization's finances; for example, the organization's treasurer or chief financial officer. Reference directions for completing the IRS Form 990 for more detailed information.
12. Enter the names and addresses of persons who have final responsibility for the custody and final distribution of the contributions received by this organization. The addresses may match that of the physical location of the charity.
13. Enter the purpose or purposes for which contributions are to be used. Try to keep this purpose to 25 words or less. If the purpose is very long, attach a separate page and write "see attached". Please note that we have limited space to enter the purpose of the organization into our system. If the purpose is too long, we will use as many sentences as possible until space runs out. This purpose that is entered into our registration system will be displayed on our website.

14. If the organization has contracts/fundraising agreements with a Professional Solicitor write “yes” into the appropriate field. If not, write “no” into the appropriate field. Do the same for Fund-raising counsel. Answer “yes” if the company solicits contributions on the organization’s behalf in Maryland or advises about a solicitation that will occur in Maryland. If answering “yes” to either or both, attach a copy of the contract(s) and give the name and address of each company with which a contract exists.

Also, answer yes or no to the two questions regarding potential conflicts of interest. If answering “yes” to the question, you must provide details. These details should include the potential conflict between the charity and the company with which the charity does business including any influence in the decision-making processes for the charity and company.

15. Check one of the three boxes. If all taxes owed to the State of Maryland, a county in Maryland, or Baltimore City for the prior year have been paid, check the first statement. If no taxes are owed to the State of Maryland, a county in Maryland, or Baltimore City, check the first statement. Only check the second statement if not all taxes due from the prior year have been paid to the State of Maryland, a county in Maryland, or Baltimore City or there is a dispute over taxes owed to State of Maryland, a county in Maryland, or Baltimore City from the prior year. If not all taxes due to the State of Maryland, or county in Maryland, or Baltimore City are paid but they are not under dispute, check the third statement.
16. Check the appropriate line to answer whether or not the organization is affiliated with a Maryland State agency. “Organization affiliated with a State agency” means a charitable organization which engages in activities for the benefit of the State agency or to further the purposes of the State agency, or both, through the use of contributions solicited from the public. If answering “yes,” list the names of the agencies with which it is affiliated. If answering “yes” and the organization raised more than \$750,000 in charitable contributions, it must also submit an Agreed Upon Procedures Report with its initial registration. See what is required in an Agreed Upon Procedures Report at the [Division of State Documents](#) website.
17. By signing this form, the organization is certifying that it has attached all required documentation.

Affidavit section: This form must be signed by the chairman, president, or other principal officer. Remember to sign the Registration Statement and print the name of the person signing the document and their position within the charity. Also, note the date the document was signed.



Registration Statement for Charitable Organizations (COR-92)

Office of the Secretary of State, State House, Annapolis MD 21401 Telephone: 410-974-5534

1. Fee Submitted \$ _____ 2. Fiscal Year Ends (month/year) _____ 3. EIN _____

4. Name _____

If name under which solicitation is made is different from above, indicate here:

5. Mailing Address of Charity _____

Address of Physical Location _____

6. County _____ 7. Telephone _____ 8. FAX _____

9. Email _____

10. Names and addresses of any chapters, branches, or affiliates in Maryland:

11. Names and addresses of officers, including principal salaried executive officers:

12. Names and addresses of persons who have final responsibility for the custody and final distribution of the contributions:

13. Purpose or purposes for which contributions are to be used:

14. Does your organization engage or have a contract with a professional solicitor or fund-raising counsel? Enter yes or no for both.

Professional solicitor

Fund-raising counsel

If YES to either or both, attach a copy of the contract(s) and give name and address of firm(s).

- A. Does applicant or any officer, director, partner, or employee of applicant, or any person holding any financial interest in the applicant, have any interest in any mail house, cashiering, professional solicitor, fund-raising counsel, or other business with which applicant does business pursuant to or in conjunction with a contract between the applicant and a professional solicitor, fund-raising counsel, or solicitor? Answer Yes or No. _____ If YES, provide details.

- B. Is any officer, director, partner, or employee of the applicant, or any person holding any financial interest in the applicant, also an officer, director, partner, or employee of a professional solicitor, fund-raising counsel, or solicitor with which the applicant does business?

Answer Yes or No. _____ If YES, provide details.

15. Check One.

All taxes due from the applicant to the State or Baltimore City or a county of the State for the preceding fiscal year have been paid, and all taxes the applicant was required to collect and pay over to the State or to Baltimore City or a county of the State for the preceding fiscal year have been collected and paid over.

The taxes due from the applicant to the State or to Baltimore City or a county of the State are under dispute and the dispute has not been finally resolved.

The taxes due from the applicant to the State or to Baltimore City or a county of the State have not been paid but are not under dispute.

16. Is your organization affiliated with any Maryland State agency (as defined in COMAR 01.02.04.01L)?

_____Yes _____No (If yes, and raised more than \$750,000) you must submit an Audit and Agreed upon Procedures Report with application.

If yes, list the name(s) of the Maryland State agencies of which you are affiliated (use a separate sheet of paper, if needed): _____

17. I have attached all forms required in the instructions for registration.

Affidavit

I solemnly affirm under the penalties of perjury and upon personal knowledge that the contents of the foregoing COR-92 and each supporting document are true. Additionally, I certify that the IRS Form 990 or IRS Form 990-EZ submitted to the Office of the Secretary of State is a copy of the form submitted to the Internal Revenue Service.

Signature of the President, Chairman or other Principal Officer

Date

Print or Type Name of President, Chairman, or Principal Officer

Title