

**CHARITABLE ORGANIZATIONS AND SOLICITATIONS ACT (EXCERPT)**  
**Act 169 of 1975**

**400.273 Charitable organization; registration; information to be included in registration statement; form; suspension of requirement to file registration statement; conditions.**

Sec. 3. (1) Before a solicitation, unless the charitable organization is exempt from registration and reporting under section 13, a charitable organization that solicits or intends to solicit or receives or intends to receive contributions from persons by any means shall register with the attorney general as provided in this act.

(2) A charitable organization described in subsection (1) shall register under this act by submitting a registration statement in the form prescribed by the attorney general. To register, a charitable organization must include all of the following information about the charitable organization in the registration form:

(a) The name of the organization and any name it uses or intends to use to solicit contributions.

(b) The principal address of the organization and the address of each office in this state. If the organization does not maintain a principal office, the organization shall include the name and address of the person that has custody of its financial records in the registration statement.

(c) The names and addresses of the officers, directors, trustees, chief executive officer, and state agent of the organization.

(d) Where and when the organization was legally established, the form of its organization, and its tax exempt status.

(e) The purpose for which the organization is organized and the purposes for which contributions to be solicited will be used.

(f) The fiscal year of the organization.

(g) Whether the organization is or has ever been enjoined from soliciting contributions.

(h) All methods by which solicitations will be made.

(i) Copies of contracts between the organization and any professional fund raisers relating to financial compensation or profit to be derived by the professional fund raisers. If a contract described in this subdivision is executed after filing of the registration statement, the organization shall file a copy of the contract with the attorney general within 10 days after the date of execution.

(j) If the charitable organization received contributions in its immediately preceding tax year, as reported on the charitable organization's internal revenue service form 990, 990-EZ, 990-PF, or other 990-series return, in the amount of \$500,000.00 or more, financial statements prepared according to generally accepted accounting principles and audited by an independent certified public accountant. If the charitable organization received contributions in its immediately preceding tax year, as reported on the charitable organization's internal revenue service form 990, 990-EZ, 990-PF, or other 990-series return, in the amount of \$250,000.00 or more, but less than \$500,000.00, the charitable organization shall include financial statements that are either reviewed or audited by an independent certified public accountant. The attorney general may waive this requirement 1 time for a charitable organization.

(k) The charitable organization's internal revenue service form 990, 990-EZ, 990-PF, or other 990-series return for the preceding tax year.

(l) Any other information the attorney general requires by rule.

(3) Both of the following apply for purposes of subsection (2)(j):

(a) For registration statements submitted under this section on or after January 1, 2015 and before January 1, 2020, the dollar amounts of contributions in subsection (2)(j) at which reviewed financial statements and at which audited financial statements are required with the registration statement are increased by \$25,000.00. Those dollar amounts are increased by an additional \$25,000.00 for every subsequent 5-year period, beginning on January 1, 2020.

(b) "Contributions" means all contributions and support reported on a charitable organization's form 990, 990-EZ, 990-PF, or other 990-series return. The term includes special fund-raising event receipts, net of direct expenses, but does not include contributions or grants received from governmental agencies.

(4) The attorney general may suspend a charitable organization's obligation to provide any of the following with its registration statement submitted under subsection (2) for a reasonable, specifically designated time if the attorney general receives a written request to suspend that obligation and the attorney general determines, and notifies the charitable organization in writing, that the interest of the public will not be prejudiced by suspending that obligation:

(a) Financial statements under subsection (2)(j).

(b) A tax return under subsection (2)(k).

(c) Any other information the organization is obligated to provide pursuant to any rule promulgated under

subsection (2)(l).

**History:** 1975, Act 169, Imd. Eff. July 20, 1975;—Am. 2008, Act 424, Imd. Eff. Jan. 6, 2009;—Am. 2010, Act 377, Eff. Mar. 30, 2011.