

## **INSTRUCTIONS FOR COMPLETING ANNUAL UPDATE OF REGISTRATION AND FORM:**

This form, in addition to the other documents required must be completed and submitted to complete the annual update of registration. An organization's annual registration is due within 10.5 months after the end of the organization's fiscal year. There is no need to complete this form if this is the organization's initial registration. If this is the organization's initial registration, please complete the form COR-92.

If the organization has not completed its annual registration by the due date 6 months after its fiscal year ends and it has a current registration, it is automatically granted an extension until the 15th day of the 11th month after the end of its most recently completed fiscal year. No extension request (IRS Form 8868) is required. The maximum extension allowed is the same as the maximum extension date for filing your 990 with the IRS. This extension that we grant is for all information due with the annual update of registration filing, not just the 990 or 990-EZ.

**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](mailto:dlcharity_sos@maryland.gov).** *There is no online payment option. If the organization submits registration documentation via email but owes a fee, it must still mail the payment to us.*

**Questions? Call us at 410-974-5534 or email us at [dlcharity\\_sos@maryland.gov](mailto:dlcharity_sos@maryland.gov).**

The Secretary of State will review and respond to the organization upon review of its annual registration. If the annual update of registration paperwork is complete, the Secretary of State will send the organization a registration letter. The next due date will be included in the registration letter. If the annual update of registration paperwork 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 the annual update of registration is found on page 2.**

**Instructions for completing the Annual Update of Registration form are found on page 3.**

**Annual Update of Registration form is found on page 4.**

## Checklist to complete Annual Registration:

1. Completed Annual Update of Registration form.
2. 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. Charitable organizations are not required to submit Schedule B of the IRS Form 990, 990-EZ, or 990-PF. 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.
3. 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.
4. 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, the organization must submit an Audit and Agreed Upon Procedures Report with the application.
5. 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.
6. 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.
7. Any changes to the registration or other documents, for example, change to name, address, telephone number, articles of incorporation, bylaws, etc.
8. 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 Annual Update of Registration form:

**TO BE CONSIDERED COMPLETE, AN ANSWER MUST BE PROVIDED FOR ALL ITEMS ON THE FORM.**

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 organization's EIN (Federal Tax Identification Number).
3. Provide the fiscal year end that is being reported with this filing. The fiscal year end that is provided on this form should match the fiscal year end on the 990, 990-EZ or COF-85 that is submitted as part of this annual update of registration
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.
5. If the organization does business under any other names, please list them in the space provided.
6. Provide the mailing address of the charity. This is the address to which we will mail all documentation regarding the organization's registration with this office. This address should include the street address, unit number if applicable, city, state, and zip code.
7. Provide the physical address of the charity. The physical address is the actual location at which the organization's primary place of business is located. This cannot be a P.O. Box.
8. Enter the organization's phone number. This should be a phone number that we can call to speak with someone about a registration issue.
9. Enter the County in which the organization is located.
10. 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.
11. If the organization has contracts/fundraising agreements with a Professional Solicitor check "yes". If not, check "no". 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.
12. Check the appropriate box 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.
13. 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 Annual Update of Registration form and print the name of the person signing the document along with their position with the charity. Also, note the date this document was signed.



## Annual Update of Registration Form

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**ALL ITEMS ON THIS FORM MUST BE COMPLETED**

Office of the Secretary of State, 16 Francis Street, Annapolis MD 21401 Telephone: 410-974-5534

1. Fee submitted: \$ \_\_\_\_\_ 2. EIN: \_\_\_\_\_
3. Fiscal year end being reported: \_\_\_\_\_ Month \_\_\_\_\_ Year
4. Name of Charitable Organization: \_\_\_\_\_
5. If name under which solicitation is made is different from above, indicate here:  
\_\_\_\_\_
6. Mailing address of charity: \_\_\_\_\_
7. Physical address of charity: \_\_\_\_\_
8. Telephone Number: \_\_\_\_\_ 9. County: \_\_\_\_\_
10. E-mail address: \_\_\_\_\_

**11. Does your organization engage or have a contract with a professional solicitor or fund-raising counsel? If yes, please attach a copy of the contract(s). In order to process your organization's application, you must respond to this question.**

**Professional Solicitor:** Yes No

**Fund-raising Counsel:** Yes No

**12. 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):** \_\_\_\_\_

**13. I have attached all forms required in the instructions.**

I hereby certify that this registration statement and all supporting documents are true to the best of my knowledge, and the IRS Form 990, IRS Form 990-EZ, or IRS Form 990-PF for the above noted fiscal year submitted to the Office of the Secretary of State under section 6-408 of the Business Regulation Article of the Annotated Code of Maryland 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