

**STATE OF CONNECTICUT
Charitable Organization Registration Application**

This is a four page application, including instructions. Please read the instructions on pages 3 and 4 before completion.

1. Has this organization ever been registered as a charitable organization in Connecticut?
 Yes No **IF YES**, enter Connecticut Charities Registration Number:

2. Organization's Legal Name: _____
Mailing Address: _____
City: _____ State: Zip Code -
Tel. Number: - Fax Number: -
Web Site URL: WWW E-Mail Address: _____@_____
Federal Employer Identification Number (FEIN): -
Exempt under Internal Revenue Code Section 501(c)() (insert code section if exempt)

3. Names, other than the name given above, under which funds will be solicited (attach a sheet if needed).

4. Is the organization incorporated ? Yes No
IF YES, enter the State of incorporation: _____

5. Questions 5a, 5b, 5c, and 5d relate to your organization's most recently completed year end. **If your answer to any question is YES** attach a detailed explanation for that question.
 - a. Has there been any change in the organization's tax status with the IRS? Yes No
 - b. Has there been a significant change in the purpose of the organization? Yes No
 - c. Has the organization's right to solicit funds been denied, suspended, revoked, or enjoined by any state agency or by any court, or are proceedings pending? Yes No
 - d. Has the organization entered into a voluntary agreement of compliance with any government agency? Yes No

6. Have any of the directors or employees of the organization been subject to intermediate sanctions imposed by the Internal Revenue Service? **IF YES**, attach a detailed explanation. Yes No

7. Describe the purposes of the organization and describe its major program activities (attach a sheet if needed).

8. Does the organization plan to use an outside fund-raising counsel or paid solicitor within the registration period? **IF YES**, attach a separate sheet with its name and address. Yes No

9. Has the organization used an outside fund-raising counsel or paid solicitor during its most recently completed year? **IF YES**, attach a sheet with its name and address. Yes No

10. If this application is for an **initial** registration, has the organization solicited contributions in Connecticut during any year prior to the year reported with this application? Yes No
If YES, the organization must include a financial report (IRS form and audit if required) for each such year in which the organization solicited in Connecticut but was not registered. No prior year reports are due for years ending before September 30, 2005.
11. If this application is a **renewal** application of an organization which let its registration expire, has the organization solicited contributions in Connecticut during any year when its application had expired? Yes No
If YES, the organization must include a financial report (IRS form and audit if required) for each such year in which the organization solicited in Connecticut but was not registered. No prior years reports are due for years ending before September 30, 2005.
12. Required Attachments to this application form:

Attach a completed IRS Form 990, 990EZ or 990PF for your **most recently completed year**. (See instructions on page 3.) **For initial applications only**, applicants may attach the prior year IRS form if your most recently completed year end IRS form is not complete.

In addition to the IRS Form mentioned above, an audit may be required. Was gross revenue in excess of \$200,000 during the report year accompanying this application? Yes No
If YES, attach an audit to this form.
 The terms "audit" and "gross revenue" are explained in the instructions to this form.

Attach a list of the names, titles and addresses of officers, directors, trustees, and the principal salaried employees of the organization.

If questions 4, 5, 6, 8, 9, 10 or 11 were answered **YES**, attach the required documents.

We hereby certify under penalty of false statement that we are authorized to sign this document for the organization and that the information provided, including all attachments, is true and complete to the best of our knowledge.

Signed: _____	Signed: _____
Printed Name: _____	Printed Name: _____
Title: _____	Title: _____
Date: _____ / _____ / _____	Date: _____ / _____ / _____

STATE LAW REQUIRES THAT TWO PERSONS SIGN THIS FORM

Public Act No. 05-101 provides:

In the event the department determines that the application for registration does not contain the information, fees and documents required, the department shall notify the charitable organization, in writing, of such noncompliance not later than ten days after the department's receipt of such application for registration. An application for registration shall be deemed to be approved if the charitable organization is not notified of noncompliance by the department not later than ten days after the department's receipt of the application for registration. Any such charitable organization may request a hearing on its noncompliant status not later than seven days after receipt of such noncompliance notice. Such hearing shall be held not later than seven days after the department's receipt of such request and a determination as to the organization's compliance status shall be rendered no later than three days after such hearing.

INSTRUCTIONS

IMPORTANT: All the parts of this application must be filed at the same time. If any part of the application (the filing fee, the late filing fee if applicable, this form - Form PCUREG-01, a copy of Form 990, 990EZ or 990PF and an audit if applicable) is missing, the application will not be accepted.

Date Due: If this is an initial application it must be filed prior to the organization soliciting in Connecticut. If your organization is already registered in Connecticut and wishes to remain registered, it must file a application prior to the expiration date of its current registration. Please note that all time deadlines for registrations, including the calculation of late fees and granting of extensions are based on the date the registration or other materials are **received** by the department, not on the postmark date.

Extension of Time to File: If you need any extension of time in which to file your application because you do not have a financial report, you must request it in writing before the expiration date of your current registration. You may request an extension by email at Charity.Extension@po.state.ct.us. We will grant an extension of not more than 180 days regardless of whether the I.R.S. grants you a longer extension. You will receive an approval of your extension request. **All extension requests must include the Connecticut Charities Registration Number, the name and current address of the registered organization, the organization's FEIN number, the date the current registration expires and the number of days of extension requested.** Do not send this form, a fee or any other documents or attachments with your extension request.

Fee: A check in the amount of \$50, payable to the Department of Consumer Protection, must accompany this application.

Late Filing Penalty: If we receive your registration application after your current registration, including any approved extensions, has expired, you must pay a late filing penalty of \$25 per month or any part thereof.

Financial Information: You must use an Internal Revenue Service Form 990 unless I.R.S. instructions allow you to use Form 990EZ. If however, the I.R.S. considers you to be a private foundation, you may use Form 990PF. Forms must be completed in accordance with I.R.S. instructions, ***unless I.R.S. instructions are superseded by Connecticut Special Instructions*** (see page 4 of this form). All applicable schedules and attachments required by the I.R.S. form or instructions must also be filed. We may question an incomplete or inaccurate report - even if the I.R.S. does not. Forms and instructions may be obtained from the I.R.S.

Audit: The financial report of an organization which received more than \$200,000 in gross revenue (before *any* deductions) in the year covered by this report, not including grants and fees from government agencies and revenue from trusts held by a trustee (usually a bank) for the benefit of the organization, must be accompanied by an opinion of any independent licensed public accountant or certified public accountant. This requirement may be satisfied in either of two ways: (1) the opinion may refer directly to the I.R.S. form or (2) the opinion may refer to a set of financial statements. If the latter is chosen, the financial statements to which the audit opinion refers must be filed *in addition to* the I.R.S. form. All audit reports must be on the accountant's letterhead and be signed. ***Compiled or reviewed financial statements do not fulfill the audit requirement.***

Signatures: The Charitable Organization Registration Application must be signed by **two** authorized representatives of the organization.

Mailing instructions:

Mail to:
Public Charities Unit
c/o Office of the Attorney General
55 Elm Street
P.O. Box 120
Hartford, CT 06141-0120

Include:
1. Fully completed and signed registration application
2. Registration fee of \$50
3. If filed after expiration date, \$25 per month late fee
4. Audit, if required

CONNECTICUT SPECIAL INSTRUCTIONS

SPECIAL INSTRUCTIONS FOR ORGANIZATIONS THAT ARE REQUIRED TO ATTACH A SCHEDULE OF CONTRIBUTORS TO FORM 990 OR FORM 990EZ

The I.R.S. requires some organizations to attach a Schedule of Contributors to the Form 990 or Form 990EZ that is filed with the I.R.S. **Do not** include that Schedule with the Form 990 or Form 990EZ you file with the State of Connecticut. Although the I.R.S. does not make the schedule available for public inspection, if you file it with the State it will be a public record under State law.

SPECIAL INSTRUCTIONS FOR:

1. Organizations exempt from federal taxation under sections other than 501(c)(3) of the Internal Revenue Code.
2. Labor organizations which file Forms LM-2 or LM-3 with the U.S. Department of Labor.
3. Organizations not exempt from federal tax (except non-exempt charitable trusts described in Section 4947(a)(1) of the Internal Revenue Code).
4. Organizations with gross receipts of \$25,000 or less.

Organizations described above should follow these special instructions when preparing Form 990 or Form 990EZ for filing with the State of Connecticut under the Solicitation of Charitable Funds Act. They supersede corresponding I.R.S. Instructions. Please refer to I.R.S. Form 990 General Instruction E (page 4), which describes how state reporting requirements may differ from I.R.S. reporting requirements.

- a) All organizations are required to complete all parts, lines, columns and schedules of Form 990 or Form 990EZ, including Form 990 Schedule A. You may not submit a blank form to the State of Connecticut, even if I.R.S. instructions tell you that you do not need to file the form with the I.R.S.
- b) Labor organizations may not file a Form LM-2 or LM-3 as a substitute for any part of Form 990 or Form 990EZ.
- c) Organizations required to register as a charitable organization under Connecticut law but which are not exempt from Federal tax and, therefore, do not file a Form 990 or Form 990EZ with the I.R.S., must nevertheless use Form 990 or if eligible, Form 990EZ to satisfy the Connecticut annual financial report filing requirement. Consult the I.R.S. instructions to determine whether you are eligible to use Form 990EZ. In completing Form 990 or Form 990EZ, follow the instructions provided by the I.R.S., except to the extent modified by paragraphs (a) and (b) above.