

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

This form, along with several other documents listed later in these instructions, must be completed and filed for annual updates of registration. Annual Registrations are due 6 months after the end of the organization's fiscal year. There is no need to complete this form if this is your organization's initial registration. If this is the organization's initial registration, please complete the form COR-92.

If your organization's IRS Form 990 or 990-EZ is not complete at the time the organization's annual registration is due, please submit a copy of the IRS Form 8868, the IRS request for an extension of the IRS Form 990 or 990-EZ filing deadline. As long as your organization does not owe any documentation or registration fees from prior fiscal years and does not owe a late fee, we will grant an extension for the filing of your annual update of registration with our office. The extension of the filing deadline for Maryland will be extended to the same date provided on the IRS Form 8868 (*For example, the organization's fiscal year ends in December and it must file its 990 or 990-EZ with the IRS by May 15<sup>th</sup> of the following calendar year. If the organization files an IRS Form 8868 seeking an extension of the filing deadline with the IRS until August 15th and sends a copy of that extension request to us, we will grant an extension for your Maryland charitable registration deadline. The new filing deadline with our office would also be August 15<sup>th</sup>.*) This extension that we grant is for all information due on the annual update of registration, not just the 990 or 990-EZ.

You will receive a letter from this office in response to your filing of the annual update of registration documents unless you are filing an extension. If the annual update of registration filing is complete, you will receive your registration letter which will provide your next registration due date. If the annual update of registration filing is not complete, you will receive a letter requesting additional documentation (we may try to call or email you as well).

*Note: This form used to be two separate forms: the Annual Update of Registration form and the Certification form.*

**Print this form; complete it; and mail it along with the required documentation that is listed after the instructions for completing this form to:**

**Charitable Organization Division, Secretary of State, State House, Annapolis, MD 21401.**

**For questions about the form or documentation required to be submitted along with the form, please call us at 410-974-5534 or email us.**

Directions for completion of this form:

1. Provide the amount of the annual update of registration fee being submitted. If you are unsure of your registration fee, please refer to the table at the end of the instructions for help in calculating your registration fee.
2. 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 filed along with this form.
3. Enter the name of the charitable organization. This name should match the name on the current version of your Articles of Incorporation. If not incorporated, use the name under which you are soliciting charitable contributions.
4. Please provide the mailing address for the charity. If the street address is different than the mailing address, please provide that as well.

5. Provide city/state/zip code for the mailing address. If the street address is in a different city, state, or zip, please provide that information for the street address as well.
6. Enter the organization's phone number.
7. Enter the organization's fax number.
8. Enter the organization's email address.
9. Check the correct answer for whether or not your organization has a fundraising agreement/ contract with a Professional Solicitor and/or Fund-Raising Counsel. If you check 'yes' to having a contract with a Professional Solicitor and/or Fund-Raising Counsel, you must provide a copy of the contract along with this form. If you use the services of more than one Professional Solicitor and/or more than one Fund-Raising Counsel, you should include a copy of the contract between the charitable organization and each Professional Solicitor and/or Fund-Raising Counsel with which the charitable organization has a contract.
10. Check the correct answer for whether or not your 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 the organization circles 'yes' it must list the names of the agencies with which it is affiliated. If it answers yes and it has raised more than \$100,000 in charitable contributions, it must also submit an Agreed Upon Procedures Report along with the organization's annual registration. See what is required in an Agreed Upon Procedures Report at this link:  
<http://www.dsd.state.md.us/comar/getfile.aspx?file=01.02.04.20-1.htm>.
11. By signing this form, you are certifying that you have attached all required forms from these instructions.

Affidavit section: Remember to sign the form and print the name of the person signing the document along with their position with the charitable organization and the date this form was signed.

**Along with this form, you must submit the following documentation to complete the organization's annual update of registration:**

1. A signed copy of an IRS Form 990 or 990-EZ. The Office of the Secretary of State form COF-85 may be filed in lieu of the IRS Form 990 or 990-EZ if your organization is exempt from IRS filing requirements or files the 990-N. If your organization's IRS Form 990 or 990-EZ is not complete at the time the organization's annual registration is due, please submit a copy of the IRS Form 8868, the IRS request for an extension of the IRS Form 990 or 990-EZ filing deadline.
2. If charitable contributions are at least \$200,000 but less than \$500,000, a copy of a financial review performed by an independent certified public accountant. Or, if charitable contributions are at least \$500,000, a copy of an audit performed by an independent certified public accountant.
3. An updated list of the names and home or alternative business addresses of the board of directors. This may not be the same address as the charitable organization or a post office box. Unless the home or alternative business addresses are included in the IRS Form 990, please submit a separate list, including the home or alternative business address.
4. A copy of all fundraising agreements, if one or more independent contractors or subcontractors solicit charitable contributions on your organization's behalf in Maryland. This should include all fundraising agreements with Professional Solicitors and Fund-raising Counsel.

5. Any changes to the registration or other documents, for example, change to name, address, telephone number, articles of incorporation, bylaws, etc.
6. A check or money order made payable to the Secretary of State in payment of the annual update of registration fee. This fee is based on the organization's level of charitable contributions. See below chart.  
*Note: For purposes of determining the annual 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)
  - c. 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.



# Annual Update of Registration Form

*(This form also used to be known as the Certification Form)*

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

- 1. Fee submitted: \$ \_\_\_\_\_
- 2. Fiscal year end being reported: \_\_\_\_\_ Month \_\_\_\_\_ Year
- 3. Name of Charitable Organization: \_\_\_\_\_
- 4. Address: \_\_\_\_\_
- 5. City, State and Zip Code: \_\_\_\_\_
- 6. Telephone Number: \_\_\_\_\_ 7. Fax Number: \_\_\_\_\_
- 8. E-mail address: \_\_\_\_\_

**9. 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

**10. 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 \$100,000 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):** \_\_\_\_\_

**11. 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 or IRS Form 990-EZ 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.

\_\_\_\_\_  
Name of Individual Preparing this Form

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date