

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 has not completed its annual registration by the due date 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.

You will receive a letter from this office in response to your filing of the annual update of registration documents. 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. 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.
5. 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.
6. Enter the organization's phone number. This should be a phone number that we can call to speak with someone about a registration issue.

7. 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.
8. 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.
9. 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 \$750,000 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 on the [Division of State Documents](#) website.
10. By signing this form, you are certifying that you have attached all required forms from these instructions.

Affidavit section: This form must be signed by the chairman, president, or other principal officer. 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 the IRS Form 990 or 990-EZ. If the 990 or 990-EZ is e-filed with the IRS, submit a **SIGNED 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 or 990-EZ 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.
2. If charitable contributions are at least \$300,000 but less than \$750,000, a copy of a financial review performed by an independent certified public accountant. Or, if charitable contributions are at least \$750,000, a copy of an audit performed by an independent certified public accountant.
3. 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.
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). 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. 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 \$50,001 | \$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

ALL ITEMS ON THIS FORM MUST BE COMPLETED

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. Mailing address of charity: _____
- 5. Physical address of charity: _____
- 6. Telephone Number: _____
- 7. E-mail address: _____

8. 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 |

9. 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): _____

10. 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.

Signature of the President, Chairman or other Principal Officer

Date

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

Title