

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. **All organizations must provide an email address.** Email Address : _____ @ _____
2. Enter the organization's Connecticut Registration Number if previously registered.
3. Organization's Legal Name: _____
In Care of: _____
Mailing Address: _____
City: _____ State: _____ Zip Code: _____
Physical Address (if different): _____
City _____ State: _____ Zip Code: _____
Tel. Number: (____) _____ Web Site URL: WWW _____
Federal Employer Identification Number (FEIN): _____
Exempt under Internal Revenue Code Section 501(c)(____) (insert code section if exempt)
Enter the date your last fiscal year ended or the date your first fiscal year will end(mm/dd/yy) _____ / _____ / _____
4. Names, other than the names given above, under which funds will be solicited (attach a sheet if needed).

5. Is the organization incorporated? Yes No If YES, enter the State of incorporation: _____
6. Questions 6a, 6b, 6c and 6d 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
7. 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
8. 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
9. 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?
 Not an initial application Yes No

10. If this application is a renewal application of an organization that let its registration expire, has the organization solicited contributions in Connecticut during any year when its application had expired?
 Not a renewal application Yes No

If question 9 or 10 is answered YES, the organization must include with this application a financial report (IRS form and audit if required) for each such year in which the organization solicited in Connecticut, but was not registered. Provide only the IRS form and audit for those years, no additional forms or fees.

11. **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. **For any organization**, an IRS form with a year end that is more than 23 month old cannot be used because the registration period plus any extension of time to register for that year has already passed.
- In addition to the IRS Form mentioned above, an audit may be required. Was gross revenue in excess of \$500,000 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. (IRS Form 990 Part VII **does not** provide addresses.)
- If question 6, 7, 8, 9 or 10 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 – See instructions on signatures****

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.

CONNECTICUT INSTRUCTIONS

IMPORTANT: Please provide an email address to register. 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. If you have registration questions you may email them to CTCHARITYHELP@CT.GOV

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 an application prior to the expiration date of its current registration. Registrations expire on the last day of the fifth month after your fiscal year ends. 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, you must request it **by email** before the expiration date of your current registration. We will grant an extension of 6 months regardless of whether the I.R.S. grants you a longer extension. You must email a request for an extension to CHARITY.EXTENSIONS@CT.GOV. You will always receive an email reply indicating approval or denial of your request. All extension requests must include the Connecticut Charities Registration Number, the federal ID number, the name and current address of the registered organization, the fiscal year end date for which you are requesting an extension and the reason for requesting an extension. **Mailed or Faxed extension requests will not be granted.**

Fee: A check in the amount of \$50, payable to *Treasurer, State of Connecticut*, 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. Once your registration expires, the late penalty continues to accrue until the complete application and fee *including late penalties* is received and accepted.

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. Only the financial report for your most recently completed fiscal year end can be used to renew your registration. If you are registering but filed an **IRS Form 990N** with IRS, you must complete and submit a Form 990 or 990EZ for registration in Connecticut. Connecticut does not accept IRS Form 990N for purposes of registration.

Audit: The financial report of an organization which received more than \$500,000 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 **auditor'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
Department of Consumer Protection
165 Capitol Avenue
Hartford, CT 06106-1630

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 and/or who file IRS Form 990N.

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, 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. 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. You may not submit an IRS Form 990N.
- 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.