

## **Instructions for Registration Charitable Organization Annual Registration – Paper Filing**

*These instructions are for organizations filing paper Charitable Organization Annual Registration forms to the Department of Law. There are separate instructions for charitable organizations that are filing annual registration forms online.*

- Charitable Organization Annual Registration forms are public documents that will be made available for public review.
- Under AS 45.68.010(g), it is unlawful to knowingly provide false statements in a registration form.

### **How do I register using a paper registration form?**

- Complete and submit the Alaska Charitable Organization Annual Registration form to the Department of Law with payment of the \$40 registration fee. Make checks for registration fees payable to the “State of Alaska,” you can also pay by credit card by filling out the Credit Card Payment Form available on the Department’s website.
- Your registration is complete when the Department of Law mails you a postcard notifying you that your registration is complete. Your registration information will also appear on the Department’s website when your registration is complete.
- If you submit a registration form that is not complete, you will receive a written request for the missing information.
- The Department of Law may not accept a registration form that is incomplete, not signed, not legible, or contains material misrepresentations or false information.

### **Do I use the same form for a new registration and a registration renewal?**

- Yes. The Charitable Organization Annual Registration form can be used for either an initial (new) registration, or to renew an existing registration. On the registration form you will be asked whether you are filing an initial registration or a registration renewal.

### **What is the registration deadline?**

- All Alaska registrations expire on September 1 each year regardless of what date the registration form is filed. To keep your registration from lapsing, you will need to renew your registration by filing an annual registration form by September 1.
- Organizations that file a registration form after September 1 will be registered effective the date their registration is complete.

### **How do I fill out the registration form?**

- See the Line by Line Instructions for completing the registration form below.

### **What documents do I attach to the registration form?**

- There is one required attachment to the paper registration form, which is the list of the organization's officials, (see question 5(B) on the annual registration form). You can also attach additional pages if you need more space to complete any section of the registration form.
- ***Do not attach an IRS Form 990, audited financial statement, or copies contracts with paid solicitors to your registration form*** – you will only need to provide these documents if the Department of Law requests them.
- Do not attach the organization's IRS determination letter, articles of incorporation, bylaws, or other similar organizational documents to the registration form. These documents are not required for registration with the Alaska Department of Law.

### **Does the Department of Law grant extensions of the registration deadline?**

- No, the Department of Law cannot grant extensions of the registration deadline.
- You can submit a registration form to the Department even if the organization has not completed or filed a Form 990 with the IRS.

### **Does the Department of Law charge late fees?**

- No, the Department does not charge late fees for registration forms submitted after September 1.

### **How do I withdraw a registration?**

- Send a written request to withdraw a registration to the Alaska Department of Law by one of the following:
  - By mail: 1031 W. 4<sup>th</sup> Ave, Suite 200, Anchorage, AK 99501
  - Or, by email: [lawcharities@alaska.gov](mailto:lawcharities@alaska.gov)
- Include the organization's name, federal tax ID number (EIN/FEIN), and mailing address.

## Line by Line Instructions

### Charitable Organization Annual Registration Form – Paper Filing

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#### **Initial Registration or Renewal**

- If the organization is registering with the Department of Law for the first time, select “initial registration.”
- If the organization is renewing an existing registration, or has registered in a prior year, select “registration renewal.”

#### **Registration Contact Information**

- Enter the name, title, company and contact information of the person the Department can contact about the organization’s registration.
- If you are a paid preparer or third party preparer that is submitting a registration form on behalf of a charity, enter your contact information here.

#### **General Information**

1. Enter the organization’s legal name, and all other names the organization is identified or known as. Include any DBAs and distinctive names the organization uses to solicit donations.
2. Enter the organization’s nine-digit Federal EIN (FEIN) or Tax ID Number.
3. (A) Enter the organization’s mailing address.  
(B) Enter the organization’s location address if different than the mailing address, leave blank if the location address is the same as the mailing address.
4. Enter the organization’s telephone number, email address, and website URL. If the organization does not have an email address or website, leave blank.

#### **Organization**

5. (A) Select “**Yes**” if the organization is incorporated in any state (may be called a non-profit corporation) and enter the year it was incorporated and the state where it was incorporated. Select “**No**” if the organization is not incorporated and enter the organization type, the year it was established, and state where it was established.
  - *If not incorporated*, examples of organization types you can enter include “association,” “trust,” “limited liability company,” “LLC,” or “fund.” Do not enter “charity,” “charitable nonprofit,” or IRS designations such as “501(c)(3).”

(B) Attach a separate sheet to the registration form with the names, titles, and addresses of the organization's current officials. Include officers, board members, trustees, and the organization's executive director (or individual with equivalent position).

### **State Registration**

6. (A) Select **"Yes"** if the organization has registered to solicit contributions in any other state(s), and enter the list of states in the space provided. Only enter states where registration is complete. You can attach an extra sheet of paper to your registration if you need more space to respond.

(B) Select **"Yes"** if the organization has been enjoined or prohibited by any government agency or court in any jurisdiction from soliciting charitable contributions, and provide an explanation. You can attach an extra sheet of paper to your registration if you need more space to respond.

- *"Jurisdiction"* means federal, state, county, city/municipal, or other government agency or court (specify which, and the location).
- *"Enjoined or otherwise prohibited"* means prohibited by a court order, administrative order, cease and desist order, assurance of voluntary compliance, assurance of discontinuance, formal settlement agreement, consent decree, consent judgment, or other similar agreement or order.

### **Tax Exempt Status**

7. (A) Select **"Yes"** if the organization has applied for or been granted tax exempt status through the U.S. Internal Revenue Service (IRS). Select the subsection of the IRS code that the organization has applied or been granted tax exempt status under, for example 501(c)(3).

- If the organization has applied for tax exempt status but has *not received a determination letter*, enter the date of the application.
- If the organization *has received a determination letter* from the IRS, enter the date of the determination letter (you can leave the application date blank).

(B) Select **"Yes"** if the IRS has ever denied, revoked, or modified the organization's tax exempt status. Enter the date of the IRS action, and the select the type of action that occurred.

### **Solicitation Methods**

8. Select all of the methods the organization uses to solicit contributions. If you select "other" please enter a short description of the solicitation method in the space provided. You can select more than one solicitation method.

## **Purpose of the Organization**

9. (A) Select the option that best describes the primary purpose(s) of the organization. You can select more than one option.
- (B) Enter a brief description of the organization's specific purpose(s) and the program(s) the organization solicits contributions for.

## **Paid Solicitors**

10. (A) Select **"Yes"** if the organization used paid solicitors to solicit contributions in Alaska in the past year, and enter the solicitor's company name and contact information.
- If the solicitor is an individual, enter the person's name on the "Company" line.
  - If the organization used more than one solicitor, attach a separate sheet listing the company/individual name and contact information for each solicitor.
  - *"Paid solicitor"* means a person who is required to register with the Department of Law under AS 45.68.010(b) or as defined by AS 45.68.900(4), you can find the statutes on the [Department's website](#). The definition of paid solicitor does not include the organization's bona fide employees and volunteers, and typically does not include grant writers.
- (B) By submitting a registration form, the organization agrees to provide copies of contracts with any paid solicitors listed on the form to the Department of Law if the Department requests them. **Do not attach copies of contracts with paid solicitors to the registration form.**

## **Financial Information**

11. (A) Enter the start date and end date for the last full fiscal or accounting year the organization completed.
- *"Fiscal or accounting year"* is time period the organization uses for accounting purposes and to prepare financial statements.
  - *New organizations* may not have completed a full accounting year—if this is the case you can enter the start date and leave the end date blank.
- (B) Enter the organization's total revenue and total expenses for the last fiscal or accounting year the organization completed.
- The total revenue and expenses can be taken from the organization's accounting records—you are not required to reference an IRS Form 990 to complete this section.
  - *"Total revenue"* means the total amount of funds the organization received from all sources during the accounting/fiscal year.
  - *"Total expenses"* means the total amount of funds the organization paid out during the accounting/fiscal year.
  - *New organizations* that have not completed a fiscal or accounting year can enter "0" (zero) revenue and expenses.

(C) Select “**Yes**” if the organization filed a Form 990 with the IRS for the last fiscal or accounting year it completed, and select the type of 990 it filed. If the organization has not yet filed a Form 990, but was granted an extension of the filing deadline, select “**Yes**” and enter the date the Form 990 is due.

(D) Select “**Yes**” if the organization completed an audited financial statement for the last fiscal or accounting year it completed. “Audited financial statement” means an independent audit, prepared in accordance with generally accepted accounting principles, and accompanied by the opinion of a certified public accountant.

(E) By submitting a registration form, the organization agrees to provide copies of any Form 990 or audited financial statement referenced in the registration form to the Department if the Department of Law requests them. **Do not attach copies of the organization’s Form 990 and audited financial statement to the registration form.**

### **Signature**

The registration form can be signed by either a member of the organization’s governing body (such as an officer, board member, or trustee), or by any authorized employee of the organization. The signature does not need to be notarized.