

INSTRUCTIONS

So your registration can be approved, please enclose the following:

- A properly completed and signed BCO-10 registration statement.
- A completed and signed copy of your organization's IRS 990 Return and Schedule A for the immediate preceding fiscal year end. (An organization which is not required to file an IRS 990 Return must file a BCO-23 Form. This includes an organization that files a 990N, 990EZ, or 990PF, or an affiliate whose parent organization files a 990 group return must file a BCO-23 Form in addition to filing a copy of the organization's IRS 990 Return. You may request a BCO-23 Form from the Bureau or print the form from our website at: www.dos.state.pa.us then select "Charities" from the left-side navigation bar).
- Internally prepared, compiled, reviewed, or audited financial statements for the immediate preceding fiscal year end. (See chart below and "Important Information For Charitable Organizations" on page #6).
- Additional Filings (*Initial registrants only*): Copies of IRS exemption letter and organizational documents such as charter, articles of incorporation, and by-laws.
- Registration fee made payable to "Commonwealth of Pennsylvania." (See chart below.) For renewal registrants, please include your Certificate number on your check or money order.
- Initial Registrants: file your registration prior to any compensated person soliciting contributions or within 30 days of receiving more than \$25,000 in gross contributions for those organizations that do not compensate any person for soliciting contributions. Renewal Registrants: File your registration within 315 days from the close of your fiscal year end.
- Late filing fees (*If applicable*). An organization failing to file a registration by the due date must pay an additional fee of \$25 for each month or part of a month after the date on which the registration was due to be filed. Late filing fees are statutorily required and may not be waived under any circumstances. Organizations electing to voluntarily register are not subject to late filing fees.

Gross Contributions ¹	Type of Financial Statements Required	Fee
Section 162.7(a) Organizations ²	None	\$15
\$25,000 or less	Internally Prepared, Compiled, Reviewed, or Audited	\$15
\$25,001 to less than \$50,000	Internally Prepared, Compiled, Reviewed, or Audited	\$100
\$50,000 to less than \$100,000	Compiled, Reviewed or Audited	\$100
\$100,000 to less than \$300,000	Reviewed or Audited	\$150
\$300,000 to \$500,000	Audited	\$150
Greater than \$500,000	Audited	\$250

¹ Gross annual contributions are total national contributions from all sources based on the organization's immediate preceding fiscal year end. They are not just contributions received from Pennsylvania. To determine "gross annual contributions" add Part VIII lines 1a, 1b, 1c, 1d, 1f, 8a, and 9a from your organization's IRS 990 return or see line 6 from your BCO-23 Form if not required to file a 990. If your organization filed a 990 EZ, add lines 1, 6a and 6b and subtract any government grants.

² Section 162.7(a): (1) Persons or organizations which solicit contributions for the relief of a specific individual which turn over all contributions collected without any deductions whatsoever to the specific individual; (2) organizations which only use their own members to solicit other bona fide members of the organization; (3) organizations which receive no more than \$25,000 per fiscal year whose fund raising activities are carried on only by volunteers, members, officers or permanent employees and only permanent employees are compensated for those fundraising activities; and (4) veterans organizations chartered under Federal law,

organizations of volunteer firemen, ambulance associations, rescue squad associations and their auxiliaries or affiliates which are not exempt from registration, did not receive contributions in excess of \$100,000, and did not use a professional solicitor.