

Pennsylvania Department of State
Bureau of Corporations and Charitable Organizations
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Harrisburg, PA 17120
Phone: (717) 783-1720 or 1-800-732-0999 (within PA)
Web site: www.dos.pa.gov/charities

Instructions for Charitable Organization Registration Statement

BCO-10 Instructions (rev. 1/2018)

Who should file this form: The Pennsylvania Solicitation of Funds for Charitable Purposes Act, 10 P. S. §162.1 et seq., requires organizations soliciting charitable contributions from Pennsylvania residents to register with the Bureau by filing a Charitable Organization Registration Statement (BCO-10), unless the organization is excluded or exempted from the Act. For additional information on excluded or exempted organizations, please refer to the Bureau's Exclusions and Exemptions Chart at <http://www.dos.pa.gov/charities>.

This form may be used for both initial registration and renewal of registration.

Initial registration is required prior to any compensated person soliciting contributions on behalf of the charitable organization 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 of registration must be refiled (postmarked) no later than the 15th day of the eleventh month following the close of the organization's fiscal year. The renewal due date is indicated on the certificate of registration sent to the organization upon the approval of a registration. The Bureau encourages renewal applications to be submitted prior to the due date to avoid gaps in registration.

Requirement to update information: Charitable organizations are required to notify the Bureau in writing of any material change in any information filed with the Bureau not more than 30 days after such change occurs.

What should be submitted as part of charitable organization registration:

- A properly completed, signed and dated BCO-10 registration statement with original signatures.
- A completed and signed copy of the organization's IRS 990/990EZ/990PF/990N Return and all applicable schedules for the immediate preceding fiscal year end. If your IRS 990 return was signed electronically, you must submit a copy of the electronic signature page filed with the IRS.
(An organization that is not required to file an IRS 990 return or an organization that files a 990N, 990EZ or 990PF must file a Pennsylvania public disclosure form (BCO-23). An affiliate whose parent organization files a 990 group return must file both a BCO-23 Form and a copy of the parent organization's 990 Return. The BCO-23 Form in fillable .pdf format may be found at: www.dos.state.pa.us/charities.)
- Internally prepared, compiled, reviewed or audited financial statements for the immediate preceding fiscal year end. *(See chart on next page.)*
- *Initial registrants only:* Copies of IRS exemption letter; organizational documents such as charter or articles of incorporation; and by-laws.
- Registration fee made payable to "Commonwealth of Pennsylvania." *(See chart on next page.)* For renewal registrants, please include your Certificate number on your check or money order.
- 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 calendar 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 Annual Contributions ¹	Registration Fee
Section 162.7(a) organizations	\$15
\$25,000 or less	\$15
\$25,001 to less than \$100,000	\$100
\$100,000 to less than \$500,000	\$150
Greater than \$500,000	\$250

Gross Annual Contributions	Type of Financial Statements Required
Section 162.7(a) organizations	None
\$25,000 or less	Internally Prepared, Compiled, Reviewed, or Audited
\$25,000 to less than \$100,000	Internally Prepared, Compiled, Reviewed, or Audited
\$100,000 to less than \$250,000	Compiled, Reviewed or Audited
\$250,000 to less than \$750,000	Reviewed or Audited
Greater than \$750,000	Audited

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 the organization’s IRS 990 return or see line 6 from the BCO-23 Form, if not required to file a 990. If the organization filed a 990 EZ, add lines 1, 6a and 6b, and subtract any government grants.

² **Internally prepared financial statements** shall contain a balance sheet and statements of revenue, expenses and changes in fund balances indicating the organization's gross revenue, the amount of funds received from solicitations or other fundraising activities and all expenditures for supplies, equipment, goods, services, programs, activities or other expenses, a detailed list of all salaries and wages paid and expenses allowed to any officer or employee if the organization is not required to file an Internal Revenue Service Form 990 and the disposition of the net proceeds received from solicited contributions or other fundraising activities. **Compiled financial statements** must be prepared by an independent licensed certified public accountant or independent licensed public accountant in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. **Reviews and audits** must be performed by an independent licensed certified public accountant or independent licensed public accountant. Reviews must be performed in accordance with the American Institute of Certified Public Accountants’ Statements on Standards for Accounting and Review Services. Audits must be performed in accordance with the American Institute of Certified Public Accountants’ Statements on Auditing Standards.

General Instructions

This form and attachments must be submitted by mail.

The form may be typewritten and printed using the fillable .pdf version available at <http://www.dos.pa.gov/charities>.

If handwritten, please use black ink.

All written materials must be capable of photographic reproduction (i.e. no shaded text boxes or otherwise highlighted text on the registration statement or attachments).

Do not staple or otherwise bind the BCO-10, attachments or other registration documents (paper clips and binder clips are encouraged to help speed up processing times).

All documents must be on 8 ½ x 11 paper.

It is recommended that all questions are answered, even if the answer to certain questions is N/A. Leaving questions blank could delay the registration process.

Line Instructions for completing the BCO-10

Certificate Number. All organizations that have previously filed with the Bureau are assigned a “Certificate Number.” This number is listed on the Certificate of Registration, as well as any deficiency letter the organization may receive. Use of the correct Certificate Number will enable the Bureau to apply the information received to the correct registration record.

Fiscal Year Ended. This lets the Bureau know what fiscal year end your organization is trying to register for. This

line is very important and should always correlate with your most previously filed IRS 990, 990EZ, 990PF, 990N or 990 Group Return. If the date indicated on this line is a future fiscal year end, your registration will not be approved until it is corrected as a registration cannot be based on a fiscal year end that has not been completed. The fiscal year end must match on all of your submitted documents.

Federal Employer Identification Number (FEIN/EIN). The nine-digit Federal EIN assigned by the Internal Revenue Service (e.g. 12-3456789). All digits should be listed and legible.

Voluntary registration. Charitable organizations that are not mandated to register with the Bureau under the Act may register voluntarily. If the organization is registering voluntarily, check and complete the applicable box(es). For a registration to be voluntary, the organization must be exempt or excluded from registration or not soliciting in Pennsylvania. If the organization is exempt from registration, provide the reason why (i.e. hospital; public library; nursing home; parent-teacher association, etc.). For additional information on the criteria for exclusion or exemption under the Act, please refer to the Bureau's Exclusions and Exemptions Chart at <http://www.dos.pa.gov/charities>. Organizations that elect to voluntarily register must comply with all the Act's requirements with the exception of the payment of late filing fees.

1. Legal name of organization. Provide the name of the charity as it appears in the most current organizational documents (articles of incorporation or charter). The organization's name as it appears on this line of the BCO-10 form is how it will appear on Certificate of Registration and on the Bureau's searchable database. If the organization was previously registered with the Bureau under another name, check box and provide all prior names used by the organization.

2. All other names used to solicit contributions. If the organization uses more than one name to solicit, such as a d/b/a or fictitious name or specific program name, these should be listed. These names will also appear on the Bureau's searchable database upon proper registration of the charitable organization. If a solicitation uses a different name than the one used by the charity to register, prospective donors may not get the information they need prior to donating.

3. Contact person and contact's email. Listing a contact person is not a registration requirement. However, listing a contact person and email makes it easier for the Bureau to communicate with the correct person within the organization. If a valid email is provided, renewal reminders and registration certificates will be sent via email and not by mail.

4. Address.

Principal address of organization. If the organization does not maintain an office, the name and address of the individual having custody of its financial records should be listed as the principal address.

Mailing Address. The Bureau will send all correspondence to the mailing address (i.e. Certificate of Registration, deficiency letters), if there is no email address on file. If the mailing address is incorrect or is not updated if a change occurs, this could lead to late filings and the assessment of late filing fees.

5. Type of organization. This relates to the formation type of the organization (non-profit corporation, association, trust, foundation, etc.). "Where established" is referencing the state in which the organization was founded or filed. Date established is the date that the organization was incorporated or organized.

6. Offices, chapters, branches, auxiliaries, affiliates, or other subordinate units located in Pennsylvania. If the organization has additional offices, chapters, branches, auxiliaries, affiliates or other subordinate units located in Pennsylvania, which share in the contributions or revenue raised in the Commonwealth, please list the name, address and telephone number of the separate offices.

7. Short form registration applicability. Specified types of charitable organizations described in §162.7(a) of the Act are required to register but may file a short form registration. This permits the organization to register by completing the Charitable Organization Registration Statement (BCO-10) without filing a financial report. Charitable organizations which are of the types specified by boxes §162.7(a)(1) – §162.7(a)(4) are not required to file a

financial report with this registration. If the organization is not one of the numerated types, “Not Applicable” should be checked and the charitable organization must submit financial reports which are audited, reviewed, compiled or internally prepared.

8. Date organization first solicited contributions from Pennsylvania residents. This question is required for initial registrants only. Give the exact date that solicitation efforts began in Pennsylvania. See definitions of “solicitation” and “contribution” for more information.

9. Date organization received gross contributions totaling more than \$25,000 while soliciting Pennsylvania residents. This question is required for initial registrants only. Give the exact date that the organization received over \$25,000 after solicitation began in Pennsylvania. This date may be in the current fiscal year or in prior fiscal years. Gross contributions include contributions received both within and outside Pennsylvania before any deductions or expenses.

10. Tax-exempt status. Check box “yes” or “no” if the organization been granted tax-exempt status by the Internal Revenue Service.

A. If yes, state under which Internal Revenue Code section the exemption is made (e.g. 501(c)(3), 501(c)(4), etc.) and attach a copy of the IRS determination letter, if it has not been submitted to the Bureau previously.

B. If the organization’s tax-exempt status has been denied, revoked or modified, it must be reported to the Bureau with every registration. The first time the organization files after its tax-exempt status was denied, revoked or modified, it must include a copy of any denial, revocation, modification and/or reinstatement letter. All subsequent registrations must include an attachment with a brief explanation as to why the organization’s tax-exempt status was changed. Alternatively, the organization may choose to submit the denial, revocation, modification and reinstatement letter each year instead of an attachment.

11. Type of tax return. Reference to the IRS 990 return includes all types of IRS 990 (Return of Organization Exempt From Income Tax), including 990EZ, 990PF, 990N or a 990 Group Return. If the organization files any of these types of IRS 990, the answer to this question should be “Yes.” If the organization is not required to file any of these types of IRS 990 returns, the organization should answer this question “No,” as well as submit an attachment explaining why it does not file any type of 990 return. Organizations that file an IRS 990EZ, 990PF, 990N or 990 Group Return must also submit a Pennsylvania Public Disclosure Form (BCO-23).

12. Manner in which contributions are solicited. Describe how the organization makes direct or indirect requests for contributions (i.e. direct mail, telephone, internet, word of mouth, email, radio, etc.)

13. Description of specific programs. The organization must describe the specific programs for which contributions are being or will be used. It should also indicate whether these programs are already in existence or will be implemented in the future.

14. Registration in other jurisdictions. If the charitable organization is registered to solicit contributions in any other state or municipality, these must be disclosed.

15. Compensation for soliciting efforts. If a charitable organization uses a paid employee or uses a Professional Solicitor to solicit contributions in Pennsylvania, the “Yes” box should be checked. If “Yes” is checked, supply the date that solicitation began or will begin. If the organization does not pay anyone to solicit and/or uses a Professional Fundraising Counsel, check the box “No.”

16. Professional Solicitors. If the charitable organization uses the services of a Professional Solicitor (see definitions), list the name and contact information of the solicitor, the beginning and ending dates of the contract, and the date/dates when Pennsylvania residents were first solicited or will be solicited.

17. Professional Fundraising Counsel. If the charitable organization uses the services of a Professional Fundraising Counsel (see definitions), list the name and contact information of all Fundraising Counsel, the beginning and ending dates of the contract, and the date/dates services began or will begin.

18. Commercial Coventurers. List the names, addresses and telephone numbers of any commercial coventurers (see definitions) under contract with the organization.

19. Parent Organizations. Is the registering charitable organization a “Parent Organization” that elects to file a combined registration covering all its affiliates? See the box below with Additional Information and/or section 162.5(m) of the Act for more information.

20. Pennsylvania Affiliate of a Parent Organization. Is the registering charitable organization an “Affiliate of a Parent Organization” and the parent organization has elected to file a combined registration covering all affiliates? See the box below with Additional Information and/or section 162.5(m) of the Act for more information.

Additional information on **Affiliate and Parent Organizations** for questions 19 and 20: An affiliate whose parent organization is located in Pennsylvania can register individually or its parent organization can file a combined registration for itself and its Pennsylvania affiliate(s). To file a combined registration, the Pennsylvania-based parent and each affiliate must file a separate Charitable Organization Registration Statement - Form BCO-10 and its own IRS 990 Return or a Form BCO-23. An affiliate whose parent organization files a combined registration on its behalf does not have to pay a registration fee. However, the parent organization’s registration fee is determined by combining the gross contributions received by the parent and all Pennsylvania affiliates. In addition, a parent organization filing a combined registration must submit the appropriate financial statements covering itself and all its Pennsylvania affiliates.

21. Officers, directors, trustees and principals. Provide the names and addresses of all officers, directors, trustees, and principal salaried executive staff officers. This question must include the names of all unpaid and paid individuals.

22. Responsible individuals. Provide the names of all individuals whose duties are outlined in each question. There could be multiple individuals involved with these responsibilities.

23. Relations by blood, marriage or adoption. Relation by blood means sharing biological ancestors. If the answer to any part of question is “Yes,” attachment details listing all related individuals with their name, business, residence addresses and an explanation of how they are related (i.e. blood, marriage, adoption). Where the number of employees or vendors renders it impractical for the registrant to contact them on an individual basis regarding the existence of any of the relationships set forth under this section, the registrant may file an affidavit stating which relationships, if any, exist to the best of the affiant's information and belief.

24. Discipline/unlawful practices.

If the answer to any part of question #24 is “Yes,” your organization must submit a full written explanation including reasons for actions and copies of all relevant documents. If your organization has already filed supporting documentation with the Bureau, you will only need to submit an attachment referencing the previous actions taken against the organization and/or personnel.

Certification and signatures. The registration statement must be signed and dated by two different officers of the organization, one of whom is the chief fiscal officer of the organization.

You are encouraged to familiarize yourself with the requirements of the Solicitation of Funds for Charitable Purposes Act by contacting the Bureau to request a copy of the Act or by visiting the Bureau’s website at: www.dos.pa.gov/charities.

DEFINITIONS

Affiliate. Any chapter, branch, auxiliary, or other subordinate unit of any charitable organization, howsoever designated, whose policies, fundraising activities, and expenditures are supervised or controlled by a parent organization.

Charitable Organization. Any person granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code or any person who is, or holds himself out to be, established for any charitable purpose or any person who in any manner employs a charitable appeal as the basis of any solicitation or an appeal which has a tendency to suggest there is a charitable purpose to any solicitation.

Charitable Purpose. Any benevolent, educational, philanthropic, humane, scientific, patriotic, social welfare or advocacy, public health, environmental conservation, civic, or other eleemosynary objective, including an objective of any bona fide duly constituted organization of law enforcement personnel, firefighters, or other persons who protect the public safety if a stated purpose of the solicitation includes any benefit to any person outside the actual active membership of the organization.

Commercial Coventurer. Any person who for profit is regularly and primarily engaged in trade or commerce other than in connection with the raising of funds or any other thing of value when offered at the usual retail price comparable to similar goods or services in the market for a charitable organization and who advertises that the purchase or use of goods, services, entertainment, or any other thing of value will benefit a charitable organization.

Contribution. The promise, grant, or pledge of money, credit, property, financial assistance, or other thing of any kind or value, excluding volunteer services, in response to a solicitation, including the payment or promise to pay in consideration of a performance, event, or sale of a good or service. Payment by members of an organization for membership fees, dues, fines, or assessments or for services rendered to individual members, if such fees, dues, fines, or assessments confer a bona fide right, privilege, professional standing, honor or other direct benefit, are not contributions, provided that membership is not conferred solely as consideration for making a contribution in response to a solicitation. Government grants or contracts are also not contributions.

Parent Organization. An organization which coordinates, supervises, or exercises control of policy, fundraising and expenditures, or assists or receives funds from, or advises, one or more affiliates.

Professional Fundraising Counsel. Any person retained by a charitable organization for a fixed fee or rate under a written agreement to plan, manage, advise, consult, or prepare material for, or with respect to, the solicitation of contributions for a charitable organization, but who does not solicit contributions or employ, procure, or engage any compensated person to solicit contributions and who does not have custody or control of contributions. A bona fide salaried officer or regular, nontemporary employee of a charitable organization is not a professional fundraising counsel as long as the individual is not employed or engaged as professional fundraising counsel or as a professional solicitor by any other person. Note: A person who is otherwise a professional fundraising counsel is considered to be a professional solicitor if his compensation is related to the amount of contributions received.

Professional Solicitor. Any person retained for financial or other consideration by a charitable organization to solicit contributions for charitable purposes directly, or in the form of payment for goods, services, or admission to fundraising events, whether such solicitation is performed personally or through his agents, servants, or employees or through agents, servants, or employees especially employed by, or for, a charitable organization who are engaged in the solicitation of contributions, the sale of goods or services, or the production of fundraising events under the direction of such person, or a person who plans, conducts, manages, carries on, advises, consults, whether directly or indirectly, in connection with the solicitation of contributions, sale of goods or services, or the production of fundraising events for, or on behalf of, any charitable organization, but does not qualify as a professional fundraising counsel. A person who is otherwise a professional fundraising counsel is considered a professional solicitor if his compensation is related to the amount of contributions received. A bona fide salaried officer or regular, nontemporary employee of a charitable organization is not a professional solicitor as long as the individual is not employed or engaged as professional fundraising counsel or as a professional solicitor by any other person.

Solicitation. Any direct or indirect request for a contribution on the representation that the contribution will be used, in whole or in part, for a charitable purpose, including, but not limited to, any of the following:

- (1) Any oral request made in person, by telephone, radio, television, or other advertising or communication media.
- (2) Any written or otherwise recorded or published request mailed, sent, delivered, circulated, distributed, posted in a public place, or advertised or communicated by press, telegraph, television, or any other media.
- (3) Any sale of, offer, or attempt to sell any advertisement, advertising space, sponsorship, book, card, chance, coupon, device, food, magazine, merchandise, newspaper, subscription, ticket, or other service or tangible good, thing, or item of value.
- (4) Any announcement requesting the public to attend an appeal, assemblage, athletic or competitive event, carnival, circus, contest, dance, entertainment, exhibition, exposition, game, lecture, meal, party, show, social gathering, or other performance or event of any kind.