THE INSTITUTION OF PURELY PUBLIC CHARITY REGISTRATION

WHO'S REQUIRED TO FILE?

Section 379 of The Institution of Purely Public Charity Act, 10 P.S.§ 371 et seq., (IPPC Act) requires an institution of purely public charity receiving or claiming exemption from Pennsylvania property or sales taxes to annually file the Institution of Purely Public Charity Registration Statement (IPPC registration), a $15 fee, and a copy of the IRS Form 990 for the most recently completed fiscal year with the Charitable Organizations Division within 135 days of its most recently completed fiscal year unless exempt from registration (see below) or the institution annually files the Charitable Organization Registration Statement BCO-10 (BCO-10 registration) required by The Solicitation of Funds for Charitable Purposes Act, 10 P.S. § 162.1 et seq., (Solicitation Act) which requires the registration of charitable organizations that solicit contributions from Pennsylvania residents.

HOW DOES AN ORGANIZATION DETERMINE IF IT IS AN INSTITUTION OF PURELY PUBLIC CHARITY?

An organization must review Section 375 of the IPPC Act, entitled "Criteria for institutions of purely public charity" in order to determine if it meets the criteria to be considered an institution of purely public charity. The IPPC Act can be reviewed by visiting our website at www.dos.pa.gov/charities/resources.

IS AN ORGANIZATION THAT ANNUALLY FILES THE CHARITABLE ORGANIZATION REGISTRATION FORM BCO-10 REQUIRED BY THE SOLICITATION OF FUNDS FOR CHARITABLE PURPOSES ACT ALSO REQUIRED TO FILE THE INSTITUTION OF PURELY PUBLIC CHARITY REGISTRATION?

No. An organization is not required to file both registrations and it is important that an organization does not file the IPPC registration whenever it is required to file the BCO-10 registration required by the Solicitation Act as penalties and fines may be imposed upon a charitable organization that fails to file the appropriate registration.

An organization determining which registration to file with the Charitable Organizations Division must first review the Solicitation Act to determine if the organization is required to file the registration under this Act as this registration takes precedence over the filing required by the IPPC Act. If it is determined that the organization is not required to file pursuant to the Solicitation Act, then the IPPC Act is reviewed to determine if a registration is required by the IPPC Act. Both the Solicitation Act and
the IPPC Act contain exemptions from registration for certain organizations. An organization may visit our Web site at www.dos.pa.gov/charities/resources to review these Acts.

The organizations that are required to file the IPPC registration are those institutions of purely public charities that are receiving or claiming exemption from Pennsylvania property or sales taxes and are not required to file the registration under the Solicitation Act. It is possible that an organization is not required to file either registration.

EXEMPTIONS FROM REGISTRATION

The following institutions of purely public charity are exempt from filing the IPPC registration:

1) an institution of purely public charity which receives contributions of less than $25,000 during its most recently completed fiscal year provided that the institution's program service revenue does not equal or exceed $5,000,000;

2) religious institutions and such separate groups or corporations which form an integral part of a religious institution and are exempt from filing an IRS 990 Return.

If an IPPC that was previously required to file a registration is exempt from registration for a subsequent fiscal year, then please check the appropriate box on the registration statement, indicate the applicable exemption, complete items #1 - #3, sign where indicated, and no fee is required.

EXTENSION OF TIME TO FILE

If the IPPC is not exempt from the registration requirements of the IPPC Act and cannot meet the filing deadline, an extension to file your organization’s registration can be granted. To receive an extension, you may mail a request for an extension by either completing items #1 - #3 and #10 of the registration statement or a copy of your IRS extension form filed with the IRS. Institutions only needing an extension to file the IRS Form 990 may request an extension of time by completing the registration statement in its entirety including item #10. Institutions may remit their registration fee with the extension request or submit with the completed registration by its extended due date. Extension request must be postmarked on or before the date when the institution’s registration is due which is within 135 days after the close of the institution’s fiscal year.

The IPPC registration as well as any request for an extension of time to file may be completed and signed by any authorized individual, including the organization’s accountant, attorney, etc. If you have any questions concerning these matters, please contact our Charitable Organizations Division.

HOW DO I OBTAIN THE REGISTRATION STATEMENT FORM?

The IPPC registration can be obtained by visiting our Web site at www.dos.pa.gov/charities.
Institution of Purely Public Charity Registration Statement
For the Fiscal Year Which Ended: __/__/__

☐ Exempt from registration. (Give reason for exemption, complete items #1-#3, and sign below.)

1. Employer Identification # __________________________  Registration # (If known) ______________

2. Legal name of organization: ____________________________________________________________

3. c/o ____________________________________________________________

   Street address _________________________________________________________

   City __________________ State __________________ Zip Code ________________

   County ____________________________________

   Telephone # __________________  800 Telephone # __________________

4. Date organized: __/__/__

5. Has your organization's tax-exempt status ever been revoked by the Internal Revenue Service?
   Yes ☐ No ☐ (If "yes", attach copy of revocation.)

6. Does your organization share revenue or formal governance with any other nonprofit corporation or unincorporated association? Yes ☐ No ☐ (If "yes", attach explanation listing name, address, type of organization, and relationship to your organization.)

7. Does any other domestic or foreign organization own a 10% or greater interest in your organization or does your organization own a 10% or greater interest in any other domestic or foreign organization? Yes ☐ No ☐ (If "yes", attach the following information for each domestic or foreign organization: name and type of organization, whether organization is for-profit or nonprofit, and relationship of organization to your organization.)

8. Attach a complete copy of your organization's IRS 990 Return and Schedule A for the fiscal year covered by this registration statement. (Make sure you include copies of all pages and attachments.)

9. Please include $15 filing fee. (Make check or money order made payable to the "Commonwealth of Pennsylvania").

Complete the following if an extension is needed to file the IRS 990 Return:

10. An extension of time until ________________ is requested for filing our IRS 990 Return.

    I do hereby declare that the information contained herein is true and correct to the best of my knowledge, information, and belief.

__________________________________________________________
SIGNATURE OF AUTHORIZED OFFICIAL

______________________________ __________________________
TYPE OR PRINT NAME AND TITLE OF
AUTHORIZED OFFICIAL OF THE ORGANIZATION DATE