

STATE OF MICHIGAN
 DEPARTMENT OF ATTORNEY GENERAL
 CHARITABLE TRUST SECTION

REQUEST FOR EXEMPTION
Charitable Organizations and Solicitations Act (COSA)
Supervision of Trustees for Charitable Purposes Act (STCPA)

Complete this form to request exemption from the two laws listed above. Some exemptions apply to both laws. Although you may be exempt from registration under COSA, registration may be required under STCPA and vice versa.

PLEASE TYPE OR PRINT IN INK – Attach additional pages if more space is needed.

Legal Name of Organization				Attorney General File # (CS/CT/T) if applicable	
Address of Organization					
City	County	State	Zip	Area Code	Telephone Number
Organization Email Address		Website		Organization Fax Number	
Other names used by organization				Employer Identification Number (EIN)	

GENERAL INFORMATION

A. Type of Organization – Check one.

- Nonprofit corporation – State of incorporation _____ Date incorporated _____
 If incorporated in Michigan, enter your Corporate Identification Number: _____ Provide copy of bylaws.
 If not incorporated in Michigan, provide copies of your articles of incorporation, bylaws and, if applicable, Mich. Certificate of Authority.
- Trust – Provide a copy of the trust instrument.
- Unincorporated Association – Provide a copy of your Articles of Association, Constitution and Bylaws, or other organizing document
- Other – explain and provide a copy of the relevant document:

B. Organization's Federal Tax Exempt Status – Check one.

- Exempt under 501(c)(3) – Provide a copy of your determination letter.
- Exempt under another section: Section 501(c) ____ Provide a copy of your determination letter.
- Applied, or will apply, for tax exempt status under section 501(c) ____ Date of application _____
- The organization is not tax exempt and will not apply for tax exempt status. Explain:

C. Summarize the organization's purpose in 50 words or less. Do not simply refer to articles of incorporation or quote required IRS language.

**MICHIGAN DEPARTMENT OF ATTORNEY GENERAL
REQUEST FOR EXEMPTION**

D. Specific exemptions. Check all that apply to the organization. Additional information and required documentation is listed in the right column.

See item 20 at the end to determine if any additional forms must be filed.

Exemption	Additional instruction
Section I <i>The exemptions in the following section apply to both COSA and STCPA.</i>	
<input type="checkbox"/>	1. An organization that requests contributions only for the relief or benefit of a named individual or family with all fundraising conducted by persons who are unpaid for their service. Enter the name, address, and telephone number of the beneficiary: _____
<input type="checkbox"/>	2. An organization approved as an educational institution by the Michigan Board of Education. Provide appropriate documentation from the Michigan Department of Education.
<input type="checkbox"/>	3. A veterans organization chartered under federal law. Submit proof of federal charter.
<input type="checkbox"/>	4. A hospital licensed in the State of Michigan. Provide a copy of the hospital license.
<input type="checkbox"/>	5. A school booster organization operating with the knowledge and approval of an educational institution for the support or promotion of educational, artistic, musical, or athletic programs or events. The school booster organization must serve only one school which must be an approved school in Michigan. Provide the name of the school and attach documentation of its knowledge and approval.
<input type="checkbox"/>	6. A governmental unit or instrumentality. Provide explanation and copies of appropriate documentation.
<input type="checkbox"/>	7. An advocacy or lobbying organization, or an organization associated with an advocacy organization, political party, candidate or committee. Provide explanation, articles of incorporation, and IRS determination letter.
<input type="checkbox"/>	8. A duly constituted religious organization or group affiliated with and forming an integral part of a religious organization. <i>Note - If the organization's IRS 501(c)(3) determination letter requires it to file a Form 990, 990-EZ, or 990-N, the organization likely does not qualify for this exemption.</i> Provide explanation and copies of appropriate documentation.
<input type="checkbox"/>	9. An organization that does not have 501(c)(3) status and whose principal purpose is not charitable but that solicits from time to time for a charitable purpose. <i>Note - To qualify for this exemption:</i> <ul style="list-style-type: none"> • The organization must not have 501(c)(3) status. • All fundraising must be performed by members of the organization who are not paid for their services. • All funds must be wholly used for the purposes for which they were solicited. Provide the IRS determination of tax-exempt status that is not 501(c)(3). If the organization annually files a Form 990 or 990-EZ with the IRS, provide a copy. If the organization enters into a contract with a professional fundraiser for any event or activity, you must provide a copy of the contract and register to solicit.
Section II <i>The exemptions in the following section apply only to COSA.</i>	
<input type="checkbox"/>	10. An organization that confines solicitations to drives solely among members, directors and their immediate families, where the general public is not invited to become a member. This includes a private foundation for IRS tax purposes that receives contributions solely from incorporators, directors, stockholders or their families, or from a sponsoring business. Provide an explanation of your membership requirements, your solicitation activities, and/or your relationship with expected contributors.
<input type="checkbox"/>	11. An organization whose sole source of contributions is a charitable organization licensed with this office to solicit contributions. Enter the name and license number of the organization:
<input type="checkbox"/>	12. A hospital-based foundation or auxiliary that solicits contributions solely for 1 or more hospitals licensed in Michigan. <i>See instructions.</i> Enter the name of the parent hospital:

**MICHIGAN DEPARTMENT OF ATTORNEY GENERAL
REQUEST FOR EXEMPTION**

Exemption	Additional instruction
<input type="checkbox"/> 13. An organization that does not intend to solicit and receive, and does not actually receive, contributions in excess of \$25,000.00 during any 12-month period. Do not include grants from governmental agencies or restricted grants from foundations when calculating contributions. See instructions. <i>Note - To qualify for this exemption:</i> <ul style="list-style-type: none"> *All fundraising functions must be conducted by persons who are not paid for their services. *The organization must make a financial statement of its activities of its most recent fiscal year available to its members and the public. 	This exemption also applies if the organization or trust does not solicit or receive any contributions. Provide a copy of your latest IRS 990, 990-EZ, or 990-PF. If you have not prepared an IRS return, provide a financial statement or treasurer's report. If you are a newly created organization in your first fiscal period, you do not have to provide a financial statement at this time. Provide a schedule of all governmental grants and restricted grants from foundations received during the year of your financial report.
<input type="checkbox"/> 14. A nonprofit corporation whose purpose is the owning and operating of facilities for the aged and chronically ill that is under the sole control of a religious or fraternal society.	Provide proof of sole control by a religious or fraternal society.
<input type="checkbox"/> 15. An organization at least 50% of whose activities are licensed by the Michigan Department of Human Services to serve children and families.	Enter the name of the specific state licensing agency and your license number:
Section III <i>The following section applies only to the STCPA.</i>	
<input type="checkbox"/> 16. An organization incorporated or organized in a state other than Michigan that will never hold assets in Michigan, including cash, savings accounts, investment accounts, land, building, equipment, etc.	
<input type="checkbox"/> 17. An organization that receives operating funds from United Way.	Identify the specific United Way office:
<input type="checkbox"/> 18. An amateur theatre, band, orchestra, chorale or dance organization.	
<input type="checkbox"/> 19. A trust that does not have a current charitable interest.	Provide a copy of the trust instrument.
<input type="checkbox"/> 20. Key:	Forms to provide (available at www.michigan.gov/agcharities)
If you did not check a box:	Initial Solicitation Registration Form.
If you checked a box in Section I, or if you checked boxes in more than 1 section:	Request for Exemption form.
If you checked a box in Section II and did not check a box in Sections I or III:	Request for Exemption form and Charitable Trust Registration Statement and Inventory forms.
If you checked a box in Section III and did not check a box in Sections I or II:	Request for Exemption form and Initial Solicitation Registration Form.

You will be notified in writing if your request for exemption has been approved.

CERTIFICATION

Under penalties of perjury, I certify that I am authorized to sign this document for the organization and that to the best of my knowledge and belief the information provided, including all accompanying documents, is true, correct, and complete.

Signature

Title

Print name

Date

Address of contact person/signer if different than organization

Telephone number of contact person

THIS IS A PUBLIC RECORD, COPIES OF WHICH ARE SENT, UPON REQUEST, TO ANY INTERESTED PERSON.

INSTRUCTIONS REQUEST FOR EXEMPTION

GENERAL INFORMATION

Notification – You will be notified in writing if your request for exemption has been approved.

Statutes - Use this form to request exemption from two statutes: the Charitable Organizations and Solicitations Act, 1975 PA 169, MCL 400.271 et seq. and the Supervision of Trustees for Charitable Purposes Act, 1961 PA 101, MCL 14.251 et seq.

Fees – There is no fee required to file this form.

Filing the form – Mail the completed and signed form with all additional required documentation to:

Department of Attorney General
Charitable Trust Section
PO Box 30214
Lansing, MI 48909

Telephone: 517-373-1152
Fax: 517-241-7074

SPECIFIC INSTRUCTIONS

Name - Enter your exact legal name on the form. This will be the same name as is currently on your articles of incorporation or other organizing document. If you use any name other than your legal name, enter it on the application in the space *Other names used by organization*.

Item C. Organization's purpose – Provide a summary of the organization's purpose in 50 words or less. This will be used on our database and will be provided to persons who inquire. Do not simply quote your articles of incorporation or provide the IRS required 501(c)(3) language.

Item D. Exemptions – This form applies to 2 different laws. The exemption area is divided into 3 sections: 1 section that applies to both laws and additional sections that apply separately to each law. If you check any box for an exemption that applies to the organization, item 20, the Key, will tell you if any additional forms should be filed because the exemption only applied to one of the laws.

Exemption 2 – If this exemption is checked, include any documentation you hold that indicates the organization is recognized by the Michigan Department of Education as a school or educational institution.

Exemption 3 – If the organization is a chapter of a federally chartered veterans organization, provide verification of the parent organization's federal charter and also verification of your status as a chapter of the parent.

Exemption 12 - A hospital-based foundation or auxiliary does not qualify for the exemption if it solicits contributions for other organizations even if they are related to, or controlled by, the hospital.

Exemption 13 - If you anticipate receiving contributions in excess of \$25,000 during a fiscal year, you do not qualify for this exemption. Do not count governmental grants or restricted grants from foundations in the \$25,000.

A restricted grant from a foundation is one that the organization applies for and includes the following components:

- The foundation is organized and operated primarily as a grant making foundation;
- The gift should be restricted for purposes or programs narrower or more limited than the organization's general charitable mission or operations; i.e., it is not a gift to be used for general operating funds;
- The restriction should be in writing and include reporting and accountability requirements back to the grant making foundation.

If you are providing a financial statement for a period in which you received governmental grants or restricted grants from foundations, provide a schedule of such grants. The schedule should include the name and address of the granting foundation or governmental agency, and dollar amount of the grant, and the restricted purpose of the grant.

20. Key – Other forms are available at our website: www.michigan.gov/agcharities.

CHECKLIST

Have you:

- Provided copies of the organizing documents, including amendments?
- Provided a copy of the IRS determination letter or, if none, provided an explanation?
- Provided supporting documentation for each exemption checked?
- Provided additional forms required by the Key, item 20?
- Signed the form and included your contact information?