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## Charities Bureau Heads Publish Survey of Charitable Registration Requirements Across All 50 States

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The National Association of State Charity Officials ([Nasco](#)) is an association of the state attorneys general, secretaries of state, and other offices that regulate and oversee charitable organizations and charitable solicitation within their individual states. On May 15, 2020, Nasco published a [50 State Survey of State Laws Governing Registration of Charities](#). While the survey is intended for informational purposes only, it should prove a useful resource for charitable organizations that realize they may need to register in one or more states they are not familiar with and are struggling to navigate the recurring and conflicting information and fee requirements that are imposed by the individual states. It may be especially useful at this time, as they have included a column describing whether the current COVID-19 situation has caused changes or relief in any of the state's filing requirements.

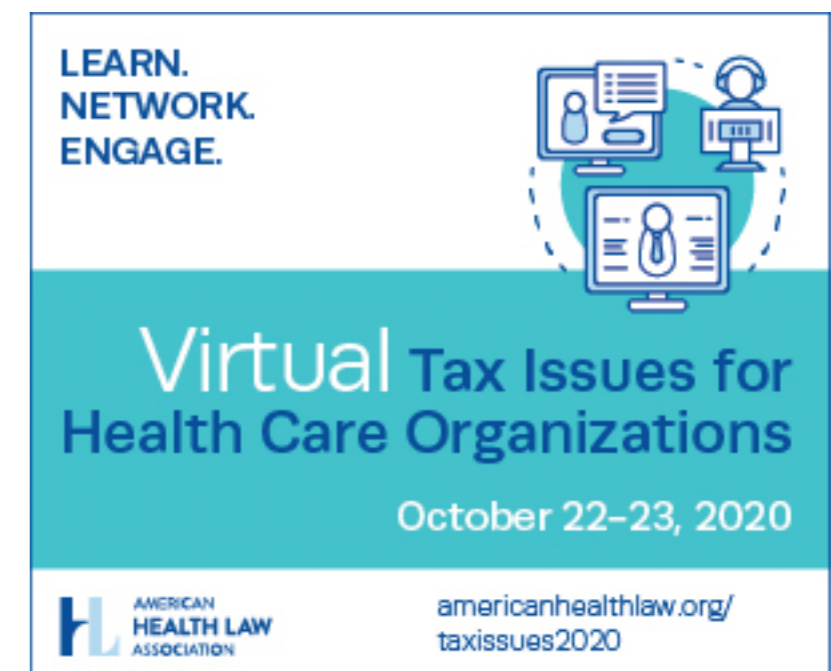
Charitable registration requirements are frequently a secondary thought after a new nonprofit is incorporated and receives its favorable determination letter from the Internal Revenue Service (IRS) stating that the IRS recognizes it as a tax-exempt organization. Filing the registration papers, our clients want to make sure that the state we have incorporated under recognizes the client as exempt from the payment of state income taxes. They may not realize that the registration (not just the determination letter) is what enables them to solicit donations in the state.

Thirty-nine states require some kind of annual filing, and filing fee, from charities that would seek donations of their citizens. Before the internet, these requirements were thought of as applying to those organizations that sent solicitations through the mail to state residents. However, in 2001, Nasco adopted [The Charleston Principles: Guidelines On Charitable Solicitations Using The Internet](#) which provides, among other things that an "entity solicits contributions through an interactive Web site" should register as a charity with a state even when it is domiciled outside the state. Since then, many states have adopted this principle. While state regulators would use a website to require an organization to register, many states still require paper rather than online filings and fee payments. Navigating the different filing requirements and fees for these frequently annual filings can create an ongoing paper challenge for the organization. To assist with this, in 2016, Nasco and the [National Association of Attorneys General](#) (NAAG) partnered to form the [Multistate Registration and Filing Portal](#) with the goal of making the registration process more efficient and less burdensome through the creation of an online portal through which one organization may register in multiple states. The multistate portal is being designed to

*"maximize efficiency, data transparency, and information sharing by enabling compliance with registration requirements for all participating states without duplication of data entry. It will make the collected data available to the public in a searchable and interactive format.... Multistate registrants will realize reduced administrative costs and inefficiencies in complying with 39 states' different registration requirements, allowing more resources to be devoted to charitable mission. Single state filers will avoid the inconvenience and uncertainty of paper filings. Registration service providers will be able to electronically transmit data for multiple clients. State... and disbursed to states through the Single Portal.... [In addition, the portal designers] intend that the system... fields from electronically filed Forms 990, thus avoiding further reentry of data."*

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As of May 15, 2020, there are currently 13 states piloting the portal. These states are Alaska, California, Colorado, Connecticut, Georgia, Hawaii, Illinois, Massachusetts, Michigan, Mississippi, Missouri, New Hampshire, and Tennessee. They have not announced a date when the portal will be deployed for use in the other 26 states. In the meantime, Nasco's recently published 50 State Survey of State Laws Governing Registration of Charities may assist organizations in fulfilling their compliance obligations.



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