



Georgia Secretary of State's Office
Securities & Charities Division

*****To assist in the timely process of your application, USE THIS AS A CHECKLIST to assemble your application packet*****

Charity Reinstatement Registration Requirements:

- 1. Registration Fee: The initial application fee is \$35.00. The payment must be made by check or money order, payable to Georgia Secretary of State.
- 2. Form C-100: Submit a fully completed Form C-100 application. ****NOTE: EACH assigned Control Person(s) MUST complete items A-D (listed below).**
 - A. Control Person Form along with a ten-year employment history of EACH assigned Control Person(s). The organization's assigned Control Person(s) should be an Executive or Board Member who has control over all funds solicited by the charity.
 - B. Georgia Bureau of Investigation Georgia Crime Information Center (GBI GCIC) Consent Form is necessary to complete only if the applicant marked "Yes" for any questions 14 through 18 on page three of the C-100 Form.
 - C. Affidavit of Citizenship Form: EACH assigned Control Person MUST complete and submit this form. ****NOTE: This page MUST be signed and stamped by a notary.**
 - D. Secure and Verifiable Document (SVD) Form along with a copy of the chosen SVD. EACH assigned Control Person MUST submit this.

****NOTE: The Securities and Charities Division accepts the Unified Registration Statement (URS), however submission of items A-D (listed above) are still required.**

3. Financial Statements: If the charitable organization received or collected any charitable contributions during its two preceding fiscal years, attach the TWO most recent fiscal years' financial statements. If your organization has not received charitable contributions/funds in the past two years, please proceed to number four (4).

The criteria for such required financial statements are:

** Amounts listed below (in A-C) are total contributions for an **individual fiscal year, from all states** where charity is registered.

A. If the organization received or collected more than \$1,000,000.00 during the preceding fiscal year, submit a certified financial statement prepared by an independent certified public accountant for that year.

B. If the organization received more than \$500,000.00 but not more than \$1,000,000.00 during the preceding fiscal year, submit financial statements for that year that are reviewed by an independent certified public accountant.

C. If the organization has received or collected less than \$500,000.00 in its preceding fiscal year, submit financial statements for such year. The financial statements for that year need not be certified or reviewed.

****NOTE: The State of Georgia DOES NOT accept bank statements, C-200 Forms, or IRS 990 filings in lieu of financial statements.**

4. No Funds Received Statement (if applicable): If the charitable organization is newly formed and/or has not received charitable contributions, attach a signed statement from an officer of the organization attesting to that fact in lieu of financial statements and IRS 990 filings.

5. IRS 990 Forms: Attach the IRS Form 990 or Form 990EZ for TWO most recent fiscal year.

A. If the charity filed a Form 990N (Postcard), you must fill out and submit the Georgia Form C-200, which can be found at <http://sos.ga.gov/admin/uploads/C-200.pdf>, for each preceding fiscal year the 990N (Postcard) was submitted. Georgia DOES NOT accept the Form 990N.

6. IRS Determination Letter for 501 (c)(3) Tax Exemption: Georgia law (O.C.G.A. § 43-17-5 (5)) states that a charitable organization shall file copies of any federal or state tax exemption determination letters received after the initial registration within thirty (30) days after receipt. If the United States Internal Revenue Service determined that the organization is tax exempt, submit a copy of the determination letter. If the organization has NOT yet received a determination letter, please provide a written statement that your charity will comply with Georgia law and will file with the Division its determination letter within thirty (30) days of receipt of such letter.