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## GEORGIA CHARITABLE SOLICITATIONS ACT OF 1988, AS AMENDED CHARITABLE ORGANIZATION REGISTRATION INFORMATION RELEASE

The Georgia Charitable Solicitations Act of 1988 (“Act”), as amended, O.C.G.A. Title 43, Chapter 17 and the Rules and Regulations of the State of Georgia (“Rules”), regulates the solicitation and collection of charitable contributions in Georgia. Organizations and individuals that solicit contributions from the public for charitable purposes are required to register with the Secretary of State and disclose financial information and other facts related to the organization unless the organization or individual qualifies for an exemption under the provisions of the Act. The Act grants the Secretary of State authority to take administrative action and impose civil penalties against those persons and organizations who violate its provisions. The following information is a general overview of the Act. Additional information may be obtained by securing a copy of the Act or contacting the Securities and Charities Division.

**SOLICITATION** – “Solicitation,” “solicitation of funds,” or “solicit” means the request or acceptance directly or indirectly of money, credit, property, financial assistance, or any other thing of value to be used for any charitable purpose. *See* O.C.G.A. § 43-17-2(15).

**CHARITABLE ORGANIZATION** - A charitable organization is any benevolent, philanthropic, patriotic or such associated group or person who solicits or obtains contributions from the general public, any part of which is used for charitable purposes. The term charitable organization does not include religious organizations as defined below. *See* O.C.G.A. § 43-17-2(2).

**RELIGIOUS ORGANIZATIONS** – An entity which:

(A) Conducts regular worship services; or

(B) Is qualified as a religious organization under Section 501(c)(3) of the Internal Revenue Code of 1986, as now or hereafter amended, that is not required to file IRS Form 990, Return of Organization Exempt from Income Tax, under any circumstances. *See* O.C.G.A. § 43-17-2(14).

**REGISTRATION** – Charitable organizations or individuals that solicit or accept charitable contributions from any person located in this state, solicit or accept charitable contributions while in this state from any person, or solicit or accept charitable contributions on behalf of a charitable organization located in this state shall file a registration statement with the Secretary of State unless exempt from registration. Organizations should submit a completed Form C100 Application or Universal Registration Statement (“URS”) along with an initial filing fee of \$35.00. *See* O.C.G.A. § 43-17-5 and Rule 590-9-4.

**CONTACT PERSON EMAIL ADDRESS** - Applicants should include the email address of a contact person within the charitable organization. The Secretary of State will send official correspondence to this email address.

**RENEWAL OF REGISTRATION** - A charitable organization registration is valid for a period of 24 months from its effective date and must be renewed on or before the expiration date through the submission of a renewal application. The renewal application should contain any changes to the information on the original application or most recent renewal application, the filing of financial statements covering the period of time since the most recent financial statement was previously filed, and the renewal application payment fee. A renewal notice is mailed to the organization in the month prior to its expiration date. The renewal notice should be signed and returned with the requested attachments, including financial statements and payment for the renewal fee of \$20.00. The applicant is responsible for filing their renewal application whether the notice is received or not. If additional time is needed to file financial statements, the charitable organization must submit a written request for an extension with the required renewal fee of \$20.00 and the renewal form. This must be received before the

expiration date. This request must specify the reason the financial statements cannot be filed and a date when such financial statements will be completed and filed. *See* O.C.G.A. § 43-17-5(b) (9).

**FINANCIAL DISCLOSURES AND RENEWALS** -If the charitable organization has received or collected any charitable contributions, the organization must attach an IRS Form 990, Form 990EZ or Georgia Form C200 filed for the previous two taxable years to the Form C100 renewal application along with financial statements that meet the proper below criteria:

- Organizations that received or collected more than \$1,000,000 in the preceding fiscal year must submit a financial statement prepared by an independent certified public accountant. The financial statement must be a certified financial statement of the charitable organization or a certified consolidated financial statement of the charitable organization and its subsidiaries;
- Organizations that received or collected more than \$500,000 but less than \$1,000,000 in the preceding fiscal year must have its financial statement reviewed by an independent certified public accountant. Such organizations must submit its financial statement accompanied by the independent certified public accountant on review report;
- Organizations that received or collected less than \$500,000 in either of its two preceding fiscal years must submit financial statements for such years. The financial statements do not have to be reviewed or certified;
- If the charitable organization is newly formed and has not received charitable contributions; a signed statement from an officer of the organization attesting to the financial status of the organization will be accepted in lieu of financial statements. *See* O.C.G.A. §§ 43-17-5(b)(4) and 43-17-5(b)(9).

**REINSTATEMENT OF REGISTRATION** - If an organization's registration expires, it must file a new Form C100 application or URS and pay the \$35.00 filing fee are required to reinstate the registration. The organization must file a completed application which includes the financial statements required for that filing period. *See* O.C.G.A. § 43-17-5.

**AMENDMENTS** - Charitable organizations must amend their registration statement to reflect any change in the initial registration statement within 30 days of the change. Form C100 is a continuous filing form and is also used for filing amendments. Only the section of the C100 that will be amended should be updated and filed with the Secretary of State. An authorized agent for the charitable organization should sign the execution page of the C100. *See* O.C.G.A. § 43-17-5(b) and Rule 590-9-4-.02.

**EXEMPTIONS** - Organizations exempt from registration under the Act include the following:

- **EDUCATIONAL** - Institutions and those organizations, foundations, associations, corporations, charities, and agencies operated, supervised, or controlled by or in connection with a nonprofit educational institution, provided that those organizations are qualified under Section 501 (c)(3) of the Internal Revenue Code of 1986, as amended.
- **PROFESSIONAL ASSOCIATIONS** - Professional, business and trade associations that do not solicit members or funds from the general public.
- **FRATERNAL AND SOCIAL ORGANIZATIONS** - Fraternal, civic, benevolent, patriotic and social organizations when solicitations of contributions is carried on by persons without any form of compensation and solicitation is confined to their membership.
- **NAMED INDIVIDUALS** - Persons requesting any contributions for the relief of any other individual who is specified by name at the time of the solicitation if all of the contributions collected, without any deductions whatsoever are turned over to the named beneficiary. If contributions exceed \$5,000.00, a written accounting of funds may be required.
- **\$25,000.00 EXEMPTION** - Any charitable organization which does not have any agreement with a paid solicitor and whose total revenue from contributions has been less than \$25,000.00 for both the immediately preceding and current calendar years.
- **VOLUNTEER FIRE AND RESCUE** - Any volunteer fire department or rescue service operating in

conjunction with a city or county government in this state and which has received less than \$25,000.00 in both the immediately preceding and current calendar years.

- **HUNTERS, FISHERMEN AND TARGET SHOOTERS** - Any local or state organization of hunters, fishermen and target shooters which has been granted tax exempt status.
- **POLITICAL ORGANIZATIONS** - Political parties, political action committees and candidates for federal or state office who file financial information with federal or state election commissions.

Local community and state-wide organizations affiliated with or acting on behalf of a registered or exempt state-wide or national parent organization by contract or agreement need not register separately with the Secretary of State. Additionally, national charitable organizations having a Georgia affiliate need not register separately with the Secretary of State. *See* O.C.G.A. § 43-17-9 and Rule 590-9-6.

**PROVING EXEMPTIONS** - The burden of proving a charitable organization qualifies to claim an exemption falls upon the charitable organization. Organizations claiming an exemption from registration as a charitable organization are advised to carefully review the Act to insure compliance. *See* O.C.G.A. § 43-17-2(21).

**DISCLOSURE REQUIREMENTS** - At the time of solicitation, a charitable organization, paid solicitor, or solicitor agent is required to disclose the name and location of any paid solicitor or solicitor agent being used, the organization or agents name and location, and state that a full description of the charitable program and financial statement will be sent upon request. *See* O.C.G.A. § 43-17-8.

**FEDERAL TAX CONSIDERATIONS** - The Secretary of State does not provide tax advice to charitable organizations. For information regarding federal tax laws, tax-exempt, or nonprofit status contact the Internal Revenue Service at 1-877-829-5500 or [www.Irs.gov](http://www.Irs.gov). For information regarding state tax laws and state tax exemptions contact the Georgia Department of Revenue at 404-656-7043 or [www.dor.ga.gov](http://www.dor.ga.gov).

**LOCAL ORDINANCES** - Charitable organizations should contact the relevant city and county governments to determine what, if any, local ordinances apply to an organization's charitable activities.

**RAFFLES AND BINGO GAMES** - If a charitable organization wishes to conduct a raffle, the organization must notify the sheriff's office of the county where the organization is located. Information regarding bingo games should be directed to the Georgia Bureau of Investigation. *See* O.C.G.A. §§ 16-12-22.1 and 16-12-50 *et. seq.*