**INSTRUCTIONS for Unified Registration Statement (URS)**

Preliminary identifying information:  Indicate whether registration is **initial** or **renewal** by checking the correct box at top of page.

**Reporting period:**  Insert state-specific end date for registration period covered by this URS—applicable to renewals and to states with a fixed-date reporting cycle (“N/A” as to states with one-time registration.  Leave blank for initial registration in states with “anniversary” due dates.)

**Filer EIN:**  Enter the organization’s federal Employer Identification Number (EIN).

**State:**  Enter state to which this particular copy of the URS will be submitted.

**State ID:**  Enter state-specific ID, *if* this is a renewal or update, and the state to which *this particular copy* of the URS will be submitted has assigned the organization a unique file, license or identifying number.

Item #1: Enter organization's legal name; previous name used if an immediately prior filing was made under the previous name; and any other names the organization may be identified as or known as.  Under “other names,” include any distinctive names, such as one given to a particular campaign, the organization uses for purposes of public solicitation (e.g., “The Citywide Dance Project” of Houston Arts Advocates, Inc).

Item #2(A, B): Fill out complete street address in item #2A.  Fill out complete **mailing** address (e.g., a generally used P.O. Box) in item #2B, if different from above.

Item #3: List primary telephone and facsimile numbers.  Also, provide address for electronic mail or web site(s) if used to provide information to or to communicate with the public.

Item #4: Attach list of all other offices, chapters, branches and/or affiliates with complete names and addresses.  PLEASE NOTE Kansas, Maine, Mississippi, and Tennessee require you specifically indicate the offices, chapters, etc. for their states in your respective URS submission to them.

Item #5: Fill out organization's date of incorporation, the state where it was incorporated, and the day and month of its fiscal year end.  Go to Item #7.

Item #6: **If your organization is not incorporated**, list the type of organization, state in which it is located, and date of establishment (if a partnership, include the partners’ names, addresses, and telephone numbers).

Item #7: Answer questions A through G by checking the appropriate box.  If you answer “yes” to A, B, C, D, and/or E, you **must** attach a written explanation.  If you answer “yes” to F and/or G, attach a listing of all states where *registered*, or from whom an *exemption* was obtained, or in which your organization *solicited* contributions (include agencies, dates of registration, registration numbers, any other names organization was/is registered under, and the dates and types of solicitation conducted).

**VERY IMPORTANT**: In answering 7G for an **initial registration** in a given state, make sure you have provided a specific date when solicitation began (if your answer to 7G is “yes”) in that state; *OR*, if “no” (or “no” as to the state in question) but you *intend to begin* soliciting, give the approximate date you expect to begin soliciting in that state.

Item #8: Check the appropriate box.  If you answer “yes,” list date of application or the date of the IRS determination letter.  If exempt status has been granted, supply the IRS Code section number (e.g., “501(c)(***3***)” or “501(c)(***4***)”) under which the organization secured its exemption.  *Please note* some states also require a copy of the organization’s IRS determination letter or application for exemption (see state-by-state Appendix).

Item #9: Answer by checking the appropriate box.  If you answer “yes,” please attach a written explanation.

Item #10: Answer by checking *all* appropriate boxes.  Use “other” blank to specify any solicitation method not listed (if your organization raises funds by *operating or sponsoring games of chance*, such as *bingo* or *“casino nights*”, you must report that fact, specifying the game, in the “Other” blank).

Item #11: The National Taxonomy of Exempt Entities (NTEE) is a system for classifying nonprofits developed by the National Center for Charitable Statistics. From the twenty-six major groupings of the NTEE system, below, select the code letter best describing the organization’s primary purpose or field of endeavor (you may enter a second or third code letter if no single code seems adequate):**A**   Arts, culture, humanities

**B** Educational institutions & related activities

**C** Environmental quality, protection & beautification

**D** Animal related

**E** Health-general & rehabilitative

**F** Mental health, crisis intervention

**G** Disease, disorders, medical disciplines

**H** Medical research

**I** Crime, legal related

**J** Employment, job related

**K** Food, nutrition, agriculture

**L** Housing, shelter

**M** Public safety, disaster preparedness & relief

**N** Recreation, sports, leisure, athletics

**O** Youth development

**P** Human services

**Q** International, foreign affairs, national security

**R** Civil rights, social action, advocacy

**S** Community improvement, capacity building

**T** Philanthropy, voluntarism and Grantmaking foundations

**U** Science and technology research

**V** Social science research

**W** Public affairs, society benefit

**X** Religion, spiritual development

**Y** Mutual/membership benefit

**Z** Unknown, unclassifiable

Item #12: Explain purposes and programs of organization for which funds are solicited.  If programs are directed to specific beneficiaries, list or describe the beneficiaries.  Attach a separate sheet of paper if necessary.

Item #13: Attach list of officers, directors and executives of organization complete with their *residence* addresses and telephone numbers.  At your discretion, you may supply a *daytime* phone number instead, so long as the person can generally be reached at the number during normal business hours.

Item #14: (A) (1&2) Answer by checking the appropriate box.  If you answer “yes” to *any* of the relationships described, attach the requested information for *all* the related parties.

 (B) Answer by checking appropriate box.  If you answer “yes,” attach a written explanation.  A “misdemeanor or felony” is a crime and *does not include* violations of civil ordinances, such as minor traffic offenses.

Item #15: On an attached sheet, provide the names and addresses of the people with the specified responsibilities.  Please clearly indicate the respective responsibility for each name listed.  Also include the names, addresses, and phone numbers of all banks, *and all accounts* (provide numbers), in which organization's funds are deposited.  “Custody” means legal custody of the organization’s funds, typically the charge of the treasurer.  Person responsible for “distribution” means the person, typically the president or chief executive, who has primary day-to-day authority over disposing of the organization’s funds.

Item #16: List name, address and telephone number of organization’s outside accountant and/or auditor.  Exclude from this item an outside accountant or accounting firm employed solely as a bookkeeper.

Item #17: This item should be left blank, expect for a few selected instances, specified below.  Some states require you to appoint one of their residents to receive legal notices (“service of process”) in order to affect your registration.  This person is variously termed a “resident agent” or “registered agent.”  Of the states requiring such an appointment, some permit you to make it by filling in this item on the URS.  Fill in this item **only for each such state,** and then, only with the name, address and telephone number of the agent for *that* state.  Consult the state-by-state Appendix for further information.

Item #18: Answer by checking the appropriate box.  Provide all the requested information for all persons or organizations producing a “yes” (and if yes for 18C, specify the percentage interest).  For “type of organization”, include both organizational structure (such as “corporation,” “partnership,” or “unincorporated association”) and whether the organization is for-profit or nonprofit.

Item #19: Answer by checking the appropriate box.  A person solicits “directly” when they have actual contact with potential donors, such as when placing telephone calls or when going door-to-door.

Item #20: Attach a list of outside professionals providing fundraising services to your organization.  Include in the list companies who are conducting “cause-related marketing” for your benefit (such companies are subject to regulation—typically as “commercial co-venturers”—under the solicitation laws of several states).  Supply a complete address (street & P.O. Box) and phone number for each office location providing services.

The terms employed (e.g., “fund raising counsel”), although commonly used, are illustrative only.  In practice, the precise and operative definitions of the categories of professionals derive from each state's law and, therefore, vary from state to state.  In some instances, two (or more) states will use the same term to describe a different group of professionals; in other instances, identical categories of professionals will be described by different terms.

To accommodate the disparity in terminology, you must either (1) determine the correct term for your professionals by reference to each state's law and customize each URS submission accordingly or (2) provide generic information on the URS from which each state can readily make the necessary determinations under its law.

You may comply with Item #20's requirements by choosing option (1), above, but the item is structured to implement option (2).  The two examples that follow illustrate complete option (2) replies:

(a) “Great Telemarketing, Inc., 543 First Ave, New York, NY, 10036, 212-555-1212; plans and manages telephone campaign for public support and awareness; GTI charges us $4.50 per completed call plus $1.50 per pledge; our contract with GTI is from January 1, 2004 to December 31, 2005; the campaign will run from April 2004 to October 2004; GTI, through another firm it employs, solicits donations on our behalf; GTI does not itself handle donations but employs a caging company that receives, logs and deposits contributions.”

(b) “John James & Associates, 325 Mason St, San Francisco, CA, 94111, 415-989-8765; designs and manages direct mail campaigns for recruiting and retaining members; we pay JJA a fee of $1,000 per month plus $45 per thousand letters mailed; our contract with JJA runs from July 1, 2004 through June 30, 2005; the campaign is continuous; JJA does not solicit contributions; JJA does not have custody or control of contributions, replies come directly to our P.O. Box.”

[There is no specified format for responding to Item 20.  However, especially if you are reporting multiple professionals, organizing the required information in a chart or table may help assure that your response is complete and clear.]

Finally, and **VERY IMPORTANT**, you ***must*** provide accurate information as to whether the listed professionals are engaged in fundraising in each state in which you are filing the URS.  You may address this issue by listing the respective states with each firm entry (e.g., to the GTI entry above, you might add: “only conducts campaigns for us in New York, New Jersey, Ohio, Illinois, and Pennsylvania”).  Regardless of method, *absent a clear indication to the contrary, each state receiving the URS will assume all firms listed are subject to its law* and will proceed accordingly with enforcement.

**NOTE:** Some states require you to *submit copies of all of your contracts* with retained outside fundraising professionals.  See the state-by-state listing in the Appendix.

Item #21: List the total amount paid in fees and attributable expenses to any outside fundraising professionals during the previous reporting year.  Specify the period covered by this total (e.g., “fiscal year running from July 1, 2009 through June 30, 2010”).  All or most of this entire total should derive from **line 16(A) of the IRS 990**.

Item #22: (A) List total contributions for reporting year.  Item #22A should be the result of taking the number on Form 990, Part VIII, Line 1h, and subtracting Line 1b (membership dues).  (Or Line 1 on the 990-EZ)

(B) List total program services expenses for reporting year.  Item #22B should be the same number appearing on **part IX, line 25(b) of the IRS 990**. (there is no equivalent on the 990EZ).

(C) List total management & general expenses for reporting year.   Item #22C should be the same number appearing on **line 25(c) of the IRS 990.** (there is no equivalent on the 990EZ).

(D) List total fundraising expenses for reporting year.  Item #22D should be the same as the number appearing on **line 25(d) of the IRS 990** (there is no equivalent on the 990EZ).

(E) List total expenses for reporting year.  Item #22E should be the same as the number that appears on **line 18 of the IRS 990** (or on line 17 on the 990EZ).

(F) Express fundraising expenses as a percentage of contributions raised (divide Item #22D by Item #22A).

(G) Express fundraising expenses plus management and general expenses as a percentage of total contributions.  (divide Item #22C + Item #22D by Item #22A).

(H) Express program services as a percentage of total expenses (divide Item #22B by Item #22E).

Signature Box: **Signatures may not be photocopied.**   The URS must be executed with *original signatures*.  Requirements vary as to who must sign (i.e., which nonprofit official) and whether the signatures must be notarized.  Refer to the state-by-state listing in the Appendix to *ensure the designated official(s) has signed* for the respective state and the signature(s) has been *notarized, if required.*  Some states stipulate signers are making certain specific representations by signing and submitting the URS.  This information can be found in the “required signatures” entry in the Appendix.