

WRITTEN SOLICITATION DISCLOSURES **FOR CHARITABLE ORGANIZATIONS**

A number of states require solicitation disclosure statements on all written materials mailed to potential donors in their states. The following lists the states and the most recent disclosure information to be included on all charitable solicitations mailed to residents in these states. Please note that additional disclosures are required if a professional fundraiser is used to conduct the solicitation, which are summarized in a separate document, “Charitable Solicitation Disclosures for Professional Fundraisers.”

At the end of this outline is a “**Model Disclosure Statement For Charities**” which encompasses all the required disclosures and can be customized for your organization.

The information provided in this document does not constitute legal advice, and is not intended to substitute for legal counsel.

ARKANSAS

Every charitable organization that solicits in Arkansas, and uses an Arkansas address, including a return address, but does not maintain and staff an office at that address must disclose in writing immediately proximate to the address located in the state both (1) the address of the charitable organization’s actual headquarters and (2) the fact that the address is that of a mail drop box or located in a mail-handling facility. The following language may be used:

“The headquarters of this organization is located at (insert the address of the non-Arkansas headquarters). The Arkansas address is that of a (insert either “mail drop box” or “mail-handling facility”) located in the state.”

COLORADO

Every charitable organization must include a statement that Colorado residents may obtain copies of registration and financial documents from the office of the Secretary of State, with a current telephone number and web site address for obtaining such documents from the Secretary of State.

DELAWARE

Any person soliciting a charitable contribution must disclose prior to making the solicitation his or her name and the name of the charitable organization.

FLORIDA

A charitable organization or sponsor soliciting in this state must include all of the following disclosures at the point of solicitation:

1. The name of the charitable organization or sponsor and state of the principal place of business of the charitable organization or sponsor;
2. A description of the purpose or purposes for which the solicitation is being made;
3. Upon request, the name and either the address or telephone number of a representative to whom inquiries could be addressed;
4. Upon request, the amount of the contribution which may be deducted as a charitable contribution under federal income tax laws;
5. Upon request, the source from which a written financial statement may be obtained. Such financial statement must be for the immediate past fiscal year and must be consistent with the annual financial report. The written financial statement must be provided within 14 days after the request and must state the purpose for which funds are raised, the total amount of all contributions raised, the total costs and expenses incurred in raising contributions, the total amount of contributions dedicated to the stated purpose or disbursed for the stated purpose, and whether the services of another person or organization have been contracted to conduct solicitation activities.

The following verbatim disclosure must be conspicuously displayed, IN CAPITAL LETTERS, and included on all fund-raising materials sent to Florida residents:

“A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE, WITHIN THE STATE, 1-800-HELP-FLA. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE.”

The disclosure statement must also include the charity's registration number.

When the solicitation consists of more than one piece, "the statement must be displayed prominently" in the materials.

GEORGIA

Every charitable organization required to be registered and soliciting in this state must include the following disclosures at the point of solicitation:

1. The name and location of the charitable organization for which the solicitation is being made;
2. That the following information will be made available upon request:
 - a. A full and fair description of the charitable program for which the solicitation campaign is being carried out and, if different, a full and fair description of the programs and activities of the charitable organization on whose behalf the solicitation is being carried out; and

- b. A financial statement or summary which shall be consistent with the financial statement required to be filed with the Secretary of State.

IOWA

A charitable organization must provide, upon request and without cost to the requesting party, financial disclosure information concerning contributions received and disbursements for the organization's last complete fiscal year, or, if the organization has not completed a full fiscal year, for its current fiscal year, to the attorney general or a person requesting the information within five days of the request.

A charitable organization may not solicit contributions for a charitable purpose in this state, where the charitable organization claims that a portion or all of the contributions received will be given to another charitable organization in this state, without permission from the other charitable organization that its name may be referred to as part of the solicitation.

MAINE

Any person or entity who solicits contributions must fully disclose to the prospective donor, at the time of solicitation but prior to the request for contributions, the name and address of the charitable organization for which the solicitation is being conducted.

MARYLAND

A charitable solicitation that is a specific written request to the public for money, and any written receipt for a charitable contribution, must contain a disclosure statement with the following information:

1. a statement that a copy of the current financial statement of the charitable organization is available on request;
2. the name of the charitable organization and the address and telephone number where requests for a copy of the financial statement should be directed; and
3. a statement that, for the cost of copies and postage, documents and information submitted under this title are available from the Secretary of State.

The disclosure statement must be displayed conspicuously on a charitable solicitation and on a receipt for a charitable contribution.

MICHIGAN

No disclosure statement required. However, the state Attorney General's office strongly encourages inclusion of the organization's Michigan registration number in all solicitations written as: "MICS No. _____."

MINNESOTA

The following information must be clearly disclosed in any written charitable solicitation:

1. the name and location by city and state of each charitable organization on behalf of which the solicitation is made;
2. the tax deductibility of the contribution; and
3. a description of the charitable program for which the solicitation campaign is being carried out; and, if different, a description of the programs and activities of the organization on whose behalf the solicitation campaign is being carried out.

MISSISSIPPI

The following statement must be reproduced verbatim on written solicitations, confirmations, receipts and reminders of oral solicitations:

"The official registration and financial information of [legal registered name of charity] may be obtained from the Mississippi Secretary of State's office by calling 1-888-236-6167. Registration by the Secretary of State does not imply endorsement by the Secretary of State."

NEW JERSEY

The following disclosure must be "conspicuously printed" on any printed solicitation, written confirmation, receipt or written reminder of a contribution from an organization, independent paid fund raiser or solicitor:

“INFORMATION FILED WITH THE ATTORNEY GENERAL CONCERNING THIS CHARITABLE SOLICITATION AND THE PERCENTAGE OF CONTRIBUTIONS RECEIVED BY THE CHARITY DURING THE LAST REPORTING PERIOD THAT WERE DEDICATED TO THE CHARITABLE PURPOSE MAY BE OBTAINED FROM THE ATTORNEY GENERAL OF THE STATE OF NEW JERSEY BY CALLING (973) 504-6215 AND IS AVAILABLE ON THE INTERNET AT www.njconsumeraffairs.gov/ocp.htm#charity. REGISTRATION WITH THE ATTORNEY GENERAL DOES NOT IMPLY ENDORSEMENT.”

NEW YORK

Any solicitation, by any means, including oral and written solicitations, by or on behalf of a registered charitable organization, must include:

1. a statement that upon request, a person may obtain from the organization or from the attorney general, a copy of the last financial report filed by the organization with the attorney general. Such statement shall specify the address of the organization and the address of the attorney general, to which such request should be addressed and in the case of a written solicitation, must be placed conspicuously in the material with print no smaller than ten point bold face type or, alternatively, no smaller than the size print used for the most number of words in the statements.

2. a clear description of the programs and activities for which it has requested contributions or must include therein a statement that, upon request, a person may obtain from the organization such a description.
3. If any charitable organization makes contributions to another organization which is not its affiliate, the solicitation must include a statement that such contributions have been made and that a list of all organizations which have received contributions during the past twelve months from the soliciting organization may be obtained from that organization provided, however, a united way, federated fund or incorporated community appeal, by or through which a donation is merely transferred to a charity selected by the donor, need not include such donor selected organizations in the list. The term "affiliate" includes any chapter, branch, auxiliary, or other subordinate unit of any registered charitable organization, howsoever designated, whose policies, fund raising activities, and expenditures are supervised or controlled by such parent organization.

The disclosure must be placed conspicuously in the materials with print no smaller than 10 point bold face type or, alternatively, no smaller than the size print used for the most number of words in the solicitation.

NORTH CAROLINA

A charitable organization or sponsor soliciting in this State must include all of the following disclosures at the point of solicitation:

1. The name of the charitable organization and state of the principal place of business of the charitable organization or sponsor.
2. A description of the purpose for which the solicitation is being made.
3. Upon request, the name and either the address or telephone number of a representative to whom inquiries could be addressed.
4. Upon request, the amount of the contribution which may be deducted as a charitable contribution under federal income tax laws.
5. Upon request, the source from which a written financial statement may be obtained. The financial statement must be for the immediate past fiscal year. The written financial statement must be provided within 14 days after the request and must state the purpose for which funds are raised, the total amount of all contributions raised, the total costs and expenses incurred in raising contributions, the total amount of contributions dedicated to the stated purpose or disbursed for the stated purpose, and whether the services of another person or organization have been contracted to conduct solicitation activities.

Every charitable organization or sponsor that is required to obtain a license to solicit contributions must conspicuously display in type of a minimum size nine points, the following statement on every printed solicitation, written confirmation, receipt, or reminder of a contribution:

"Financial information about this organization and a copy of its license are available from the State Solicitation Licensing Branch at 1-888-830-4989. The license is not an endorsement by the

State."

The statement must be made conspicuous by use of one or more of the following: underlining, a border, or bold type. When the solicitation consists of more than one piece, the statement must be displayed prominently in the solicitation materials, but not necessarily on every page.

OHIO

Every charitable organization that directly solicits contributions in this state must make the following disclosures at the point of solicitation:

1. The name of the charitable organization and the city of the principal place of business of the charitable organization;
2. If the charitable organization has not received a determination letter from the internal revenue service that is currently in effect, stating that the organization is exempt from federal income taxation under section 501(a) and described in section 501(c)(3) of the Internal Revenue Code, the particular charitable purpose or purposes to be advanced with the funds raised.

OREGON

Every charitable organization that solicits in Oregon, and uses an Oregon address, including a return address, but does not maintain and staff an office at that address must disclose in writing immediately proximate to the address located in the state both (1) the address of the charitable organization's actual headquarters and (2) the fact that the address is that of a mail drop box or located in a mail-handling facility. The following language may be used:

"The headquarters of this organization is located at (insert the address of the non-Oregon headquarters). The Oregon address is that of a (insert either "mail drop box" or "mail-handling facility") located in the state."

PENNSYLVANIA

A charitable organization soliciting in Pennsylvania shall include all of the following disclosures at the point of solicitation:

1. Its legal name as registered with the department and location and, if different, the legal name and address of the charitable organization as registered with the department on whose behalf the solicitation is being conducted. Any use of a project or program name in a solicitation must be immediately followed by a disclosure of the legal name of the charitable organization as registered.
2. If requested, the name and address or telephone number of a representative to whom inquiries could be addressed.
3. A full and fair description of the charitable purpose or purposes for which the solicitation is being made, and a source from which written information is available.
4. If requested, the source from which a financial statement may be obtained. Such financial

statement shall be consistent with the annual financial report requested under section 5 and shall disclose assets, liabilities, fund balances, revenue and expenses for the preceding fiscal year. Expenses shall be separated into program services, administrative costs and fundraising costs.

The following must also be reproduced verbatim and "conspicuously printed" in any solicitation materials, including any written confirmation, receipt, and reminder of a contribution:

“The official registration and financial information of [legal name of the charity as registered with the department] may be obtained from the Pennsylvania Department of State by calling toll-free, within Pennsylvania, 1-800-732-0999. Registration does not imply endorsement.”

VIRGINIA

Although required by law only of Professional Solicitors, the Office of Consumer Affairs is requesting all nonprofits to include a disclosure stating that financial statements for the last fiscal year are available from the State Office of Consumer Affairs, P.O. Box 1163, Richmond, VA 23218.

WASHINGTON

A charitable organization that directly solicits contributions from the public in this state must make the following clear and conspicuous disclosures at the point of solicitation:

1. The name of the individual making the solicitation;
2. The identity of the charitable organization and the city of the principal place of business of the charitable organization; and
3. If requested by the solicitee, the published number in the office of the Secretary of State for the donor to obtain additional financial disclosure information, 1-800-332-4483.

If the organization solicits charitable contributions by telephone, the above disclosures must be made in the course of the solicitation, but prior to asking for a commitment for a contribution from the solicitee, and in writing to any solicitee that makes a pledge within five working days of making the pledge. If the person or organization sends any materials to the person or organization solicited before the receipt of any contribution, those materials must include the disclosures.

In the case of a solicitation by advertisement or mass distribution, including posters, leaflets, automatic dialing machines, publication, and audio or video broadcasts, it must be clearly and conspicuously disclosed in the body of the solicitation material that:

1. The solicitation is conducted by a named commercial fund raiser, if it is;
2. The notice of solicitation required by the charitable solicitation act is on file with the Secretary of State's office; and

3. The potential donor can obtain additional financial disclosure information at a published number in the office of the secretary.

WEST VIRGINIA

All registered charitable organizations are required to disclose in writing:

1. The name of a representative of the charitable organization to whom inquiries can be made;
2. the name of the charitable organization;
3. the purpose of the solicitation;
4. upon request of the person solicited, the estimated percentage of the money collected which will be applied to the cost of solicitation and administration or how much of the money collected will be applied directly for the charitable purpose; and
5. the number of the raffle, bingo or other such state permit used for fund raising. If the organization only has a general state charitable solicitation license and not a raffle, bingo or other such state fundraising permit, no registration number is assigned, and this disclosure is not applicable.

The following printed statement is also required:

“West Virginia residents may obtain a summary of the registration and financial documents from the Secretary of State, State Capitol, Charleston, WV 25305. Registration does not imply endorsement.”

The disclosure statement must be conspicuously displayed on any written or printed solicitation. When the solicitation consists of more than one piece, “the statement must be displayed on a prominent part of the solicitation materials.”

WISCONSIN

If an unpaid solicitor solicits a contribution for a charitable organization that is required to be registered, the unpaid solicitor must make the following disclosures prior to accepting a contribution:

1. The name and location of the charitable organization;
2. That a financial statement of the charitable organization disclosing assets, liabilities, fund balances, revenue and expenses for the preceding fiscal year will be provided to the person upon request; and
3. A clear description of the primary charitable purpose for which the solicitation is made.

MODEL DISCLOSURE STATEMENT FOR CHARITIES

Financial and other information about [name of charity] can be obtained by contacting [name of charity representative] at [Address of charity's principal headquarters and phone number], or for residents of the following states, as stated below. **Colorado:** Secretary of State (303) 894-2680, <http://www.sos.state.co.us/> re: Reg. No. __. **Florida:** SC No. __ A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE, WITHIN THE STATE, 1-800-HELP-FLA. **Maryland:** For the cost of postage and copying, Secretary of State. **Michigan:** MICS No. __ **Mississippi:** The official registration and financial information of [name of charity] may be obtained from the Mississippi Secretary of State's office by calling 1-888-236-6167. **New Jersey:** INFORMATION FILED WITH THE ATTORNEY GENERAL CONCERNING THIS CHARITABLE SOLICITATION AND THE PERCENTAGE OF CONTRIBUTIONS RECEIVED BY THE CHARITY DURING THE LAST REPORTING PERIOD THAT WERE DEDICATED TO THE CHARITABLE PURPOSE MAY BE OBTAINED FROM THE ATTORNEY GENERAL OF THE STATE OF NEW JERSEY BY CALLING (973) 504-6215 AND IS AVAILABLE ON THE INTERNET AT www.njconsumeraffairs.gov/ocp.htm#charity. **New York:** Upon request, **Attorney General Charities Bureau, 120 Broadway, New York, NY 10271.** **North Carolina:** Financial information about this organization and a copy of its license are available from the State Solicitation Licensing Branch at 1-888-830-4989. **Pennsylvania:** The official registration and financial information of [name of charity] may be obtained from the Pennsylvania Department of State by calling toll-free, within Pennsylvania, 1-800-732-0999. **Virginia:** State Office of Consumer Affairs, P.O. Box 1163, Richmond, VA 23218. **West Virginia:** West Virginia residents may obtain a summary of the registration and financial documents from the Secretary of State, State Capitol, Charleston, WV 25305. **REGISTRATION IN A STATE DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION OF [NAME OF CHARITY] BY THE STATE.**

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