

# FORMS AND INSTRUCTIONS

GUIDE FOR MONEY MANAGEMENT

2018-2019



*everychild.one voice.*

Maryland PTA, Inc.  
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Glen Burnie, Maryland 21061  
410-760-6221  
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August 2018

## TABLE OF CONTENTS

|   |                  |
|---|------------------|
| <b><u>SAMPLE ANNUAL FINANCIAL REPORT</u></b>  | <b><u>1</u></b>  |
| <b><u>CHARITABLE ORGANIZATIONS DIVISION</u></b>   | <b><u>2</u></b>  |
| <b><u>EXEMPT ORGANIZATIONS FUND RAISING NOTICE (INSTRUCTIONS &amp; SAMPLE FORM)</u></b>                     | <b><u>3</u></b>  |
| <b><u>REGISTRATION STATEMENT FOR CHARITABLE ORGANIZATIONS (COR-92) (INSTRUCTIONS &amp; SAMPLE FORM)</u></b> | <b><u>8</u></b>  |
| <b><u>ANNUAL UPDATE OF REGISTRATION (INSTRUCTIONS &amp; SAMPLE FORM)</u></b>                                | <b><u>13</u></b> |
| <b><u>ANNUAL FINANCIAL REPORT FOR CHARITIES - FORM COF-85 (INSTRUCTIONS &amp; SAMPLE FORM)</u></b>          | <b><u>17</u></b> |
| <b><u>PERSONAL PROPERTY RETURN (INSTRUCTIONS &amp; SAMPLE FORM)</u></b>                                     | <b><u>23</u></b> |
| <b><u>MARYLAND INSURANCE PROGRAM</u></b>  | <b><u>28</u></b> |
| <b><u>FILING OBLIGATIONS 990'S</u></b>  | <b><u>29</u></b> |
| <b><u>DISCLOSURE RULES</u></b>  | <b><u>30</u></b> |
| <b><u>INSTRUCTIONS FOR IRS FORM 990-EZ &amp; SCHEDULES A, C, G, &amp; O</u></b>                             | <b><u>31</u></b> |
| <b><u>IRS FORM 990-EZ</u></b>   | <b><u>37</u></b> |
| <b><u>SCHEDULE A – PUBLIC CHARITY STATUS AND PUBLIC SUPPORT</u></b>   | <b><u>41</u></b> |
| <b><u>SCHEDULE C – POLITICAL CAMPAIGN AND LOBBYING ACTIVITIES</u></b>                                       | <b><u>44</u></b> |
| <b><u>SCHEDULE G – SUPPLEMENTAL INFO. REGARDING FUNDRAISING OR GAMING ACTIVITIES</u></b>                    | <b><u>47</u></b> |
| <b><u>SCHEDULE O – SUPPLEMENTAL INFORMATION TO FORM 990 AND 990-EZ</u></b>                                  | <b><u>50</u></b> |
| <b><u>INSTRUCTIONS FOR THE 990-N</u></b>  | <b><u>51</u></b> |
| <b><u>E-POSTCARD 990-N</u></b>  | <b><u>52</u></b> |

THESE FORMS AND INSTRUCTIONS ARE PROVIDED TO ASSIST PTAs IN FULFILLING THEIR FIDUCIARY RESPONSIBILITIES. THESE INSTRUCTIONS ARE INTENDED TO HELP CLARIFY AND SUPPLEMENT THOSE PROVIDED BY ALL GOVERNMENTAL BODIES; **THEY ARE NOT INTENDED TO REPLACE THEM.** ALL PTAs ARE OBLIGATED TO ABIDE BY LOCAL, COUNTY, STATE AND FEDERAL REGULATIONS IN ORDER TO MAINTAIN THEIR AFFILIATION AS A NONPROFIT, INCOME TAX EXEMPT ORGANIZATION.

THE INFORMATION PROVIDED IS BASED ON THE SAMPLE ANNUAL FINANCIAL REPORT PROVIDED.

# SAMPLE ANNUAL FINANCIAL REPORT

## School PTA/PTSA ANNUAL FINANCIAL REPORT

|                                       | <b>Budgeted</b>  | <b>Actual</b>    |
|---------------------------------------|------------------|------------------|
| Balance from Previous year:           | 610.89           | 610.89           |
| <b>RECEIPTS:</b>                      |                  |                  |
| 1. Membership Dues                    | 2,500.00         | 2,600.00         |
| 2. Donations (Individual & Corporate) | 5,000.00         | 5,000.00         |
| 3. Fundraising                        |                  |                  |
| a. Special Events                     | 30,000.00        | 29,892.50        |
| b. Candy Sale                         | 6,000.00         | 7,250.00         |
| c. Bookfair                           | 4,000.00         | 4,500.00         |
| d. Yearbook                           | 2,000.00         | 1,975.00         |
| 4. Project/Program Generated Revenue  | <u>720.00</u>    | <u>823.50</u>    |
| <b>TOTAL RECEIPTS</b>                 | <b>50,830.89</b> | <b>52,651.89</b> |
| <b>DISBURSEMENTS:</b>                 |                  |                  |
| <b>Organizational Expenses:</b>       |                  |                  |
| 10. State & National Dues             | 812.50           | 845.00           |
| 11. PTA Council Dues                  | 250.00           | 260.00           |
| 12. PTA Publications                  | 150.00           | 21.75            |
| 13. Delegate Expenses                 | 2,000.00         | 1,950.00         |
| 14. Insurance                         | <u>200.00</u>    | <u>179.00</u>    |
| Total Organizational Expenses         | <b>3,412.50</b>  | <b>3,255.75</b>  |
| <b>Operating Expenses:</b>            |                  |                  |
| 20. Supplies/Postage                  | 250.00           | 200.00           |
| 21. Committees                        | 1,000.00         | 978.25           |
| 22. Newsletter                        | 500.00           | 500.00           |
| 23. Bank Charges/Fees                 | <u>50.00</u>     | <u>80.00</u>     |
| Total Operating Expenses              | <b>1,800.00</b>  | <b>1,758.25</b>  |
| <b>PTA Objectives:</b>                |                  |                  |
| 30. Parent Programs                   | 2,000.00         | 2,000.00         |
| 31. Life Membership & Awards          | 2,500.00         | 2,427.30         |
| 32. Scholarships                      | 2,000.00         | 1,400.00         |
| 33. Cultural Arts                     | 5,000.00         | 4,850.00         |
| 34. Classroom Teachers                | 3,000.00         | 3,000.00         |
| 35. Student Activities                | <u>6,720.00</u>  | <u>6,773.50</u>  |
| Total PTA Objectives                  | <b>21,220.00</b> | <b>20,450.80</b> |
| <b>Fund Raising Expenses</b>          |                  |                  |
| 40. Special Events                    | 15,000.00        | 14,946.25        |
| 41. Candy Sale                        | 2,400.00         | 3,387.37         |
| 42. Bookfair                          | 2,000.00         | 2,250.00         |
| 43. Yearbook                          | <u>2,000.00</u>  | <u>1,975.00</u>  |
| Total Fund Raising Expenses           | <b>21,400.00</b> | <b>22,558.62</b> |
| <b>Carryover</b>                      | <b>2,998.39</b>  | <b>4,628.47</b>  |
| <b>TOTAL DISBURSEMENTS</b>            | <b>50,830.89</b> | <b>52,651.89</b> |

Charitable Organizations Division  
Office of the Secretary of State  
State House  
Annapolis, Md. 21401  
410-974-5534 or 1-800-825-4510  
<http://www.sos.state.md.us>

Under the Maryland Charitable Solicitations Act (Title 6 of the Business Regulation Article of the Annotated Code of Maryland), parent-teacher organizations may be required to register with the Charitable Organizations Division of the Office of the Secretary of State. If your parent-teacher organization solicits contributions or holds fundraising events, the organization may be subject to the Act.

If a parent-teacher organization solicits and receives less than \$25,000 in charitable contributions, there are no filing fees with the Division, but the Division and Maryland PTA recommend that you complete the Exempt Organization Fund Raising Notice. Registering allows the public to check on the existence of a PTA should they be solicited.

If a parent-teacher organization solicits and receives more than \$25,000 in charitable contributions, the organization will be required to submit registration with the Division. Registration includes the submission of documents pertaining to the administration and finances of the organization.

To determine the level of charitable contributions, add lines 1(b), 1(c), 1(d), 1(f), 8(a), 9(a) and 10 (a), of Part VIII (page 9) on the IRS Form 990 or lines 1, 6(a) 6(b), 7(a) of the IRS Form 990EZ or lines 1(a) 1(b) 9(a) and 10(a) on form COF-85 . The sum of these lines will guide you in determining the annual filing fee due to the Division.

Registration materials and a copy of the Maryland Charitable Solicitations Act can be obtained by contacting the Division or by visiting the office's webpage.

#### NOTE

The instructions for the filing of the COR-92, a sample registration form, and an Annual Update of Registration, as well as an Exempt Organization Fund Raising Notice are also included. Please note that most PTAs will not have to submit a copy of their financial review or audit unless contributions are over \$200,000.00. A sample copy is included with these instructions.

Mail completed forms to:  
Office of the Secretary of State  
State House  
Annapolis, Maryland 21401

## **INSTRUCTIONS FOR COMPLETING EXEMPT ORGANIZATION FUNDRAISING NOTICE FORM**

This form is required if you are soliciting charitable contributions in Maryland and received less than \$25,000 in charitable contributions in your most recently completed fiscal year. This form is also required for when you are soliciting charitable contributions for a named individual and the gross amount is delivered to the individual (*example: Jane Doe is sick and in the hospital, she cannot afford her medical bills, a fundraiser is held to raise money to give to Jane Doe to pay her medical bills*). You cannot use the services of a Professional Solicitor and file this form.

This form should be filed prior to any solicitation occurring and then annually thereafter. This form must be completed annually as long as you are soliciting charitable contributions in Maryland. You will receive a letter from our office after we have processed this form. If the form is complete, the letter will indicate the next date on which you must file this form again. If the form is not complete or we need to clarify an item on the form, we will send a letter indicating what is needed (we may try to call or email you as well).

**Print this form, complete it, and mail it to:**

**Charitable Organization Division, Secretary of State, State House, Annapolis, MD 21401.**

**For questions about the form, please call us at 410-974-5534 or email us.**

Directions for completing this form are as follows:

If you have never filed with the Secretary of State prior to completing this form, you should check 'New.' If you have filed this form with the Secretary of State in the past, you should check 'Renewal.'

1. Check one: If you are exempt because you have received less than \$25,000 in your most recently completed fiscal year, you should check the first box. If you solicit for a named individual, you should check the second box. If you cannot check either one of these statements, this is the incorrect form. You will most likely need to file the documentation found on the Registration Instructions and Checklist page or complete the Form COR-92.
2. Enter the most recently completed fiscal year. Provide the month and year in which the filer's most recent fiscal year ended. For example, if your fiscal year ends on December 31<sup>st</sup>, you should write "December" into the month field. If completing this form in 2015, your most recently completed fiscal year would have ended in December 2014. If the organization has not yet completed its first fiscal year, leave that first part blank and complete the italicized line on the form, indicating the month and year when your first fiscal year will end.
3. Enter the name of the charitable organization. This name should match the name on the current version of your Articles of Incorporation. If not incorporated, use the name under which you are or plan to solicit charitable contributions. If you are filing this form because you are soliciting contributions for a named individual, you should enter the name of the person for whom the fundraising is being conducted.
4. Enter the organization's Employer Identification Number (EIN), also known as a Federal Tax Identification Number. If you do not have one, you must obtain an EIN from the IRS to complete this form. There is no cost to obtain an EIN. You can apply online at the IRS' website:
5. Please provide the mailing address for the charity. If the street address is different than the mailing address, please provide that as well.
6. Provide city/state/zip code for the mailing address. If the street address is in a different city, state, or zip, please provide that information for the street address as well.

7. Enter the county in which the organization is located.
8. Enter the organization's phone number.
9. Enter the organization's fax number.
10. Enter the organization's email address.
11. Enter the purpose or purposes for which contributions are to be used. If the purpose is very long, please attach a separate page and write "see attached". Please note that we have limited space to enter the purpose of the organization into our system. If the purpose is too long, we will use as many sentences as possible until space runs out.
12. If your organization has received a letter of determination from the IRS, giving 501(c)(3) status, please check "yes" and attach a copy of the IRS Tax Determination Letter to the form. If the organization has applied for 501(c)(3) status from the IRS but has not yet received its letter of determination, please check "pending". If the organization was denied 501(c)(3) status, has not yet applied for it, or has no intention of applying for it, please check 'no.' You can file this form even if you are not a 501(c)(3). There is no penalty for checking "no".
13. Identify your methods of fundraising. You can identify multiple methods. Please select all that apply to your organization. "Canisters" are can or collection jars left in the public view, often times at a place of business, and often times asking people to place their change in them. If you solicit from a method other than the 5 listed, please list them in the space provided after "Other". These methods can include fundraising events, email, raffles, etc. You should describe any method listed in other.
14. Enter the name and address of the individual with custody of financial records for the organization. This is often times the Treasurer.
15. Enter the names and addresses of persons who have final responsibility for the custody and final distribution of the contributions received by this organization.
16. Provide the name of the bank at which your contributions are deposited and the bank account number into which contributions are deposited. This information will remain confidential.
17. If the filer is an organization and has completed any of the listed IRS forms, please check the one it has it completed. For organizations that have filed a 990 or 990-EZ, please attach a copy of that to this form. There is no need to complete parts A and B if a 990 or 990-EZ was submitted.

If the organization has a completed the 990-N or none of the listed forms, it will need to complete parts A and B of this section. Part A should provide the amount of contributions received in the most recently completed fiscal year; it should be the amount received in the fiscal year noted on the first page. Part B should provide the amount of contributions received to date in the current fiscal year; the fiscal year that is occurring at the time this form is being completed.

If the filer is not an organization, complete parts A and B of this section. Part A should provide the amount of contributions received in the most recently completed fiscal year; it should be the amount received in the fiscal year noted on the first page. Part B should provide the amount of contributions received to date in the current fiscal year; the fiscal year that is occurring at the time this form is being completed.

18. Check the correct answer for whether or not your organization is affiliated with a Maryland State agency. "Organization affiliated with a State agency" means a charitable organization which engages in activities for the benefit of the State agency or to further the purposes of the State agency, or both, through the use of contributions

solicited from the public. If the organization circles “yes” it must list the names of the agencies with which it is affiliated. If it answers “yes” and it has raised more than \$100,000 in charitable contributions, it must also submit an Agreed Upon Procedures Report along with the organization’s annual registration. See what is required in an Agreed Upon Procedures Report located on the [Division of State Documents](#) website.

Affidavit section: Remember to sign the form and print the name of the person signing the document along the date this form was signed.



## Exempt Organization Fund-Raising Notice

Office of the Secretary of State, State House, Annapolis MD 21401 Telephone: 410-974-5534

NEW

RENEWAL

If you cannot check one of the following statements, this is the wrong form. You will most likely need to file the Initial Registration Statement (COR-92). Please view the initial registration statement and instructions found on our Forms page.

**1. Check One:**

This organization is exempt from registering as a charitable organization because it did not receive more than \$25,000 in charitable contributions during the most recently completed fiscal year and does not have a professional solicitor. (Business Regulation Section 6-102(c)(1)(ii)(4))

--or--

The person or entity completing this form is exempt from registering as a charitable organization because solicitations are being made for a named individual and the gross amount is delivered to the individual. (Business Regulation Section 6-102(c)(1)(ii)(1))

2. Most recently completed fiscal year end is: June (month) 2018 (year)

If first fiscal year not completed yet, when will first fiscal year end: \_\_\_\_\_ (month) \_\_\_\_\_ (year)

3. Name of Charitable Organization or Name of Individual for whom the fund-raising campaign is being conducted.  
ABC PTA, Inc.

4. Employer Identification Number (EIN) of Charitable Organization 00-0000000

5. Street Address 123 Somewhere Street

6. City, State & Zip Someplace, Maryland 00000

7. County County name or Baltimore City

8. Telephone Number 000-000-0000

9. FAX Number N/A

10. Email address (If available)

11. Purpose of Charitable Organization or Charitable Fund-raising  
Engaging and empowering families and communities to advocate for all children.

12. Have you received 501(c)(3) status from IRS? Check one (you can still complete this filing if you check "no"):

Yes

No

Pending

If you checked "yes", please submit a copy of your organization's tax determination letter issued by the Internal Revenue Service.



13. Methods of Fund-raising (check all that apply).

- Mail       Telephone       Canisters       Door-to-Door  
 Website       Email       Social Media       Other (please describe):

Catalog Sales

14. Name and address of individual with custody of financial records

Name & Address of the Treasurer

15. Names and addresses of persons with final responsibility for custody and final distribution of contributions

Name & Address of the President

16. Bank name and account number where contributions are deposited

XYZ Bank; Account #: 0000000000

17. If the filer is an organization, has it filed any of the following forms with the IRS? If so, please check the space.

- 990       990-EZ       990-N

If the organization has filed the 990 or 990-EZ with the IRS, please attach a copy of that to this form.

If the organization has filed the 990-N or none of the above with the IRS, please complete parts A and B.

If the filer is not an organization, please complete parts A and B.

A. Amount of contributions received in most recently completed fiscal year (this should be the amount received in the most recently completed fiscal year noted on the first page of this form) Total Income Last Year

B. Amount of contributions received to date in current fiscal year (this should be the amount received to date, in the current fiscal year that is occurring at the time this form is being completed) Total Income so far

18. Is your organization affiliated with any Maryland State agency (as defined in COMAR 01.02.04.01L)?

Yes  No  (If yes, and raised more than \$100,000 you must submit an Audit and Agreed upon Procedures Report with application)

If yes, list the name(s) of the Maryland State agencies with which you are affiliated (use a separate sheet of paper, if needed):

I do solemnly affirm under the penalties of perjury that the contents of this document are true to the best of my knowledge, information, or belief.  
(Type or Print) Name of Individual or Chief Executive Officer of Organization

President's Printed Name

Name

President's Signature & Date

Signature

Date

## **INSTRUCTIONS FOR REGISTRATION STATEMENT (COR-92) AND ADDITIONAL DOCUMENTATION NEEDED FOR INITIAL REGISTRATION**

Instructions for completing Initial Registration and form:

This form, along with several other documents listed later in these instructions, must be completed and filed in order to complete an initial registration with the Secretary of State so that an organization may solicit charitable contributions in the State of Maryland. This should be completed and filed prior to the beginning of any charitable solicitations in Maryland. There is no need to complete this form if this is for your annual update of registration. If the organization is filing an Annual Update of Registration, please complete the Annual Update of Registration form.

If the organization receives less than \$25,000 per year in charitable contributions, it may file the Exempt Organization Fund-Raising Notice form instead of submitting all forms required to complete the initial registration.

**Print this form, complete it, and mail it along with the required documentation that is listed after the instructions for completing this form to:**

**Charitable Organization Division, Secretary of State, State House, Annapolis, MD 21401.**

**For questions about the form or documentation required to be submitted along with the form, please call us at 410-974-5534 or email us.**

You will receive a letter from this office in response to your filing of the initial registration documents. If the initial registration filing is complete, you will receive your registration letter which will provide your next registration due date as well as a certificate of registration. If the initial registration filing is not complete, you will receive a letter requesting additional documentation (we may try to call or email you as well).

Directions for completion of this form, the Registration Statement for Charitable Organizations (COR-92):

1. If fee submitted, please enter amount of fee submitted along with this form. If you are unsure of your registration fee, please refer to the table at the end of the instructions for help in calculating your registration fee.
2. Enter the month in which the organization's fiscal year ends.
3. Enter the organization's EIN (Federal Tax Identification Number).
4. Enter the name of the charitable organization. This name should match the name on your IRS Tax Determination Letter and current version of your Articles of Incorporation. If the organization does business under any other names, please list them in the space provided.
5. Enter the mailing address and physical address of the charity. The mailing address is the address to which we will mail all correspondence for this charitable organization. The physical address is the actual location at which the organization's primary place of business is located; it cannot be a P.O. Box.
6. Enter the County in which the organization is located.
7. Enter the organization's phone number. This should be a phone number that we can call to speak with someone about a registration issue.
8. Enter the organization's fax number. This should be a fax number that we can fax documentation to in reference to your registration.
9. Enter the organization's email address. This should be an email address that we can send an email to about a registration issue. Be sure that this email address is one that is actually checked and answered by someone at the organization.
10. Enter the names and addresses of any chapters, branches, or affiliates of this organization that are located in Maryland.

11. Enter the names and addresses of officers, including principal salaried executive officers for the organization. If attaching a separate list, please write "see attached list." The address may match that of the physical location of the charity. An officer is a person elected or appointed to manage the organization's daily operations. An officer that served at any time during the organization's tax year is deemed a current officer. The officers of an organization are determined by reference to its organizing document, bylaws, or resolutions of its governing body, or as otherwise designated consistent with state law, but, at a minimum, include those officers required by applicable state law. Officers can include a president, vice-president, secretary, treasurer and, in some cases, a Board Chair. A principal salaried executive is a person who has ultimate responsibility for implementing the decisions of the governing body or for supervising the management, administration, or operation of the organization; for example, the organization's president, CEO, or executive director. It can also be a person who has ultimate responsibility for managing the organization's finances; for example, the organization's treasurer or chief financial officer. Reference directions for completing the IRS Form 990 for more detailed information.
12. Enter the names and addresses of persons who have final responsibility for the custody and final distribution of the contributions received by this organization. The addresses may match that of the physical location of the charity.
13. Enter the purpose or purposes for which contributions are to be used. If the purpose is very long, please attach a separate page and write "see attached". Please note that we have limited space to enter the purpose of the organization into our system. If the purpose is too long, we will use as many sentences as possible until space runs out. This purpose will be displayed on our website for people searching for information on your organization. You should try to keep this purpose to 25 words or less.
14. If your organization has contracts/fundraising agreements with a Professional Solicitor write "yes" into the appropriate field. If not, write "no" into the appropriate field. Do the same for Fund-raising counsel. You will only need to answer "yes" if the company solicits contributions on your behalf in Maryland or advises about a solicitation that will occur in Maryland. If you enter "yes" to either or both, attach a copy of the contract(s) and give the name and address each company with which a contract exists.

Also, answer yes or no to the two questions regarding potential conflicts of interest. If you answer "yes" to the question, you should provide details of why you answered "yes". These details should include your involvement with the charity and your involvement with the company with which the charity does business including your influence in the decision-making processes for the charity and company.

15. Check one of the three boxes. If all taxes owed to the State of Maryland, a county in Maryland, or Baltimore City for the prior year have been paid you will want to check the first statement. If you did not owe any taxes to the State of Maryland, a county in Maryland, or Baltimore City, you will also want to check the first statement. You will only check the second statement if not all taxes due from the prior year have been paid to the State of Maryland, a county in Maryland, or Baltimore City or there is a dispute over taxes owed to State of Maryland, a county in Maryland, or Baltimore City from the prior year. If you have not paid all of your taxes due to the State of Maryland, or county in Maryland, or Baltimore City but they are not under dispute you will check the third statement.
16. Check the appropriate line to answer for whether or not your organization is affiliated with a Maryland State agency. "Organization affiliated with a State agency" means a charitable organization which engages in activities for the benefit of the State agency or to further the purposes of the State agency, or both, through the use of contributions solicited from the public. If the organization circles "yes" it must list the names of the agencies with which it is affiliated. If it answers "yes" and it has raised more than \$750,000 in charitable contributions, it must also submit an Agreed Upon Procedures Report along with the organization's annual registration. See what is required in an Agreed Upon Procedures Report at the [Division of State Documents](#) website.
17. By signing this form, you are certifying that you have attached all required forms from these instructions.

Affidavit section: Remember to sign the Registration Statement and Print the name of the person signing the document and their position within the charity. Also, note the date the document was signed.

**Along with this form, you are required to submit the following documentation to complete the organization's initial registration:**

1. A current copy of the organization's articles of incorporation and/or other governing instruments (bylaws/charter).
2. A copy of the organization's IRS tax determination letter or other confirmation from the IRS showing the tax exempt status of the charitable organization. If the organization has applied for tax determination with the IRS, but it has not been granted, submit a copy of the IRS Form 1023 (we will not accept the IRS Form 1023-EZ).
3. A **SIGNED COPY** of the IRS Form 990 or 990-EZ. If the 990 or 990-EZ is e-filed with the IRS, submit a copy of the IRS E-Signature Authorization form (IRS Form 8879-EO), along with the 990. The Office of the Secretary of State form COF-85 may be filed in lieu of the IRS Form 990 or 990-EZ if your organization is exempt from IRS filing requirements or files the 990-N; ensure the COF-85 is signed if you submit this form.
4. A. If the organization's charitable contributions are at least \$300,000, but are less than \$750,000 a **financial review** performed by an independent certified public accountant.  
**OR**  
 B. If the organization's charitable contributions are at least \$750,000 an **audit** performed by an independent certified public accountant.
5. If the organization is a private foundation (as defined in COMAR 01.02.04.01L) that is affiliated with any Maryland State agency and raised more than \$750,000, you must submit an Audit and Agreed Upon Procedures Report with the application.
6. A current list of the board of directors for the organization. This list should include the name and address of: (i) each officer, including each principal salaried executive staff officer, and each other person with final responsibility for the custody and final distribution of the charitable contributions made to the charitable organization; or (ii) each person who has custody of the financial records of the charitable organization if the charitable organization does not have a local office in the State. The address may match that of the physical address of the charity.
7. A copy of all contracts with professional solicitors or fund-raising counsel and all subcontracts or other contracts in furtherance of such an agreement under which solicitation is conducted in Maryland.
8. A check or money order made payable to the Secretary of State in payment of the registration fee. This fee is based on the organization's level of charitable contributions. See below chart. *Note: For purposes of determining the annual registration fee and the audit or review requirements, charitable contributions are computed on each form as follows:*
  - A. IRS Form 990: add lines 1(b), 1(c), 1(d), 1(f), 8(a), 9(a) on Part VIII (page 9). If the organization is a PTA, also add line 10(a).
  - B. IRS Form 990-EZ: add lines 1, 6(a), 6(b) on page 1. If any of the money reported on line 1 of the 990-EZ was received from a government grant or other government money, please notify us of that amount. A government grant or government money is not a charitable contribution
  - C. COF-85: add lines 1(a), 1(b), 9(a) on page 1. If the organization is a PTA, also add 10(a)

| Level of Charitable Contributions          | Annual Registration Fee |
|--|-------------------------|
| Less Than \$25,000 (see note below)*       | \$0                     |
| At least \$25,000 but less than \$50,0001  | \$50                    |
| At least \$50,001 but less than \$75,001   | \$75                    |
| At least \$75,001 but less than \$100,001  | \$100                   |
| At least \$100,001 but less than \$500,001 | \$200                   |
| \$500,001 and above                        | \$300                   |

\*A charitable organization that collects less than \$25,000 in charitable contributions but uses the services of a Professional Solicitor is required to pay an annual fee of \$50.



# Registration Statement for Charitable Organizations (COR-92)

Office of the Secretary of State, State House, Annapolis MD 21401 Telephone: 410-974-5534

1. Fee Submitted \$ 75 2. Month Fiscal Year Ends June 3. EIN 00-0000000

4. Name ABC PTA, Inc. (or PTA Maryland Congress of Parents and Teachers (See Instructions))

If name under which solicitation is made is different from above, indicate here:

(ABC PTA, Inc. See Instructions)

5. Mailing Address of Charity 123 Somewhere Street

Address of Physical Location Someplace, Maryland 00000

6. County County/Baltimore City 7. Telephone 000-000-0000 8. FAX N/A

9. Email (If available)

10. Names and addresses of any chapters, branches, or affiliates in Maryland:

N/A

11. Names and addresses of officers, including principal salaried executive officers:  
See Instructions.

This would be all officers.

12. Names and addresses of persons who have final responsibility for the custody and final distribution of the contributions:

See Instructions.

This would normally be the President and Treasurer.

13. Purpose or purposes for which contributions are to be used:

Engaging and empowering families and communities to advocate for all children.

14. Does your organization engage or have a contract with a professional solicitor or fund-raising counsel? Enter yes or no for both.

Professional solicitor

Fund-raising counsel

If YES to either or both, attach a copy of the contract(s) and give name and address of firm(s).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- A. Does applicant or any officer, director, partner, or employee of applicant, or any person holding any financial interest in the applicant, have any interest in any mail house, cashiering, professional solicitor, fund-raising counsel, or other business with which applicant does business pursuant to or in conjunction with a contract between the applicant and a professional solicitor, fund-raising counsel, or solicitor? Answer Yes or No. NO If YES, provide details.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

- B. Is any officer, director, partner, or employee of the applicant, or any person holding any financial interest in the applicant, also an officer, director, partner, or employee of a professional solicitor, fund-raising counsel, or solicitor with which the applicant does business? Answer Yes or No. NO If YES, provide details.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

15. Check One.

All taxes due from the applicant to the State or Baltimore City or a county of the State for the preceding fiscal year have been paid, and all taxes the applicant was required to collect and pay over to the State or to Baltimore City or a county of the State for the preceding fiscal year have been collected and paid over.

The taxes due from the applicant to the State or to Baltimore City or a county of the State are under dispute and the dispute has not been finally resolved.

The taxes due from the applicant to the State or to Baltimore City or a county of the State have not been paid but are not under dispute.

16. Is your organization affiliated with any Maryland State agency (as defined in COMAR 01.02.04.01L)?

Yes

No (If yes, and raised more than \$750,000) you must submit an Audit and Agreed upon Procedures Report with application.

If yes, list the name(s) of the Maryland State agencies of which you are affiliated (use a separate sheet of paper, if needed): \_\_\_\_\_

**17. I have attached all forms required in the instructions for registration.**

**Affidavit**

I solemnly affirm under the penalties of perjury and upon personal knowledge that the contents of the foregoing COR-92 and each supporting document are true. Additionally, I certify that the IRS Form 990 or IRS Form 990-EZ submitted to the Office of the Secretary of State is a copy of the form submitted to the Internal Revenue Service.

President's Signature

\_\_\_\_\_  
Signature of the President, Chairman or other Principal Officer

00-00-0000

\_\_\_\_\_  
Date

Print President's Name

\_\_\_\_\_  
Print or Type Name of President, Chairman, or Principal Officer

President

\_\_\_\_\_  
Title

## INSTRUCTIONS FOR COMPLETING ANNUAL UPDATE OF REGISTRATION AND FORM:

This form, along with several other documents listed later in these instructions, must be completed and filed for annual updates of registration. Annual Registrations are due 6 months after the end of the organization's fiscal year. There is no need to complete this form if this is your organization's initial registration. If this is the organization's initial registration, please complete the form COR-92.

If your organization has not completed its annual registration by the due date and it has a current registration, it is automatically granted an extension until the 15th day of the 11th month after the end of its most recently completed fiscal year. No extension request (IRS Form 8868) is required. The maximum extension allowed is the same as the maximum extension date for filing your 990 with the IRS. This extension that we grant is for all information due with the annual update of registration filing, not just the 990 or 990-EZ.

You will receive a letter from this office in response to your filing of the annual update of registration documents. If the annual update of registration filing is complete, you will receive your registration letter which will provide your next registration due date. If the annual update of registration filing is not complete, you will receive a letter requesting additional documentation (we may try to call or email you as well).

*Note: This form used to be two separate forms: the Annual Update of Registration form and the Certification form.*

**Print this form, complete it, and mail it along with the required documentation that is listed after the instructions for completing this form to:**

**Charitable Organization Division, Secretary of State, State House, Annapolis, MD 21401.**

**For questions about the form or documentation required to be submitted along with the form, please call us at 410-974-5534 or email us.**

Directions for completion of this form:

1. Provide the amount of the annual update of registration fee being submitted. If you are unsure of your registration fee, please refer to the table at the end of the instructions for help in calculating your registration fee.
2. Provide the fiscal year end that is being reported with this filing. The fiscal year end that is provided on this form should match the fiscal year end on the 990, 990-EZ or COF-85 that is filed along with this form.
3. Enter the name of the charitable organization. This name should match the name on the current version of your Articles of Incorporation. If not incorporated, use the name under which you are soliciting charitable contributions.
4. Provide the mailing address of the charity. This is the address to which we will mail all documentation regarding the organization's registration with this office. This address should include the street address, unit number if applicable, city, state, and zip code.
5. Provide the physical address of the charity. The physical address is the actual location at which the organization's primary place of business is located. This cannot be a P.O. Box.
6. Enter the organization's phone number. This should be a phone number that we can call to speak with someone about a registration issue.

7. Enter the organization's fax number. This should be a fax number that we can fax documentation to in reference to your registration.
8. Enter the organization's email address. This should be an email address that we can send an email to about a registration issue. Be sure that this email address is one that is actually checked and answered by someone at the organization.
9. Check the correct answer for whether or not your organization has a fundraising agreement/ contract with a Professional Solicitor and/or Fund-Raising Counsel. If you check "yes" to having a contract with a Professional Solicitor and/or Fund-Raising Counsel, you must provide a copy of the contract along with this form. If you use the services of more than one Professional Solicitor and/or more than one Fund-Raising Counsel, you should include a copy of the contract between the charitable organization and each Professional Solicitor and/or Fund-Raising Counsel with which the charitable organization has a contract.
10. Check the correct answer for whether or not your organization is affiliated with a Maryland State agency. "Organization affiliated with a State agency" means a charitable organization which engages in activities for the benefit of the State agency or to further the purposes of the State agency, or both, through the use of contributions solicited from the public. If the organization circles "yes" it must list the names of the agencies with which it is affiliated. If it answers yes and it has raised more than \$750,000 in charitable contributions, it must also submit an Agreed Upon Procedures Report along with the organization's annual registration. See what is required in an Agreed Upon Procedures Report on the [Division of State Documents](#) website.
11. By signing this form, you are certifying that you have attached all required forms from these instructions.

Affidavit section: This form must be signed by the chairman, president, or other principal officer. Remember to sign the form and print the name of the person signing the document along with their position with the charitable organization and the date this form was signed.

**Along with this form, you must submit the following documentation to complete the organization's annual update of registration:**

1. A **SIGNED COPY** of the IRS Form 990 or 990-EZ. If the 990 or 990-EZ is e-filed with the IRS, submit a copy of the IRS E-Signature Authorization form (IRS Form 8879-EO), along with the 990. The Office of the Secretary of State form COF-85 may be filed in lieu of the IRS Form 990 or 990-EZ if your organization is exempt from IRS filing requirements or files the 990-N; ensure the COF-85 is signed if you submit this form.
2. If charitable contributions are at least \$300,000 but less than \$750,000, a copy of a financial review performed by an independent certified public accountant. Or, if charitable contributions are at least \$750,000, a copy of an audit performed by an independent certified public accountant.
3. A **current** list of the board of directors for the organization. This list should include the name and address of: (i) each officer, including each principal salaried executive staff officer, and each other person with final responsibility for the custody and final distribution of the charitable contributions made to the charitable organization; or (ii) each person who has custody of the financial records of the charitable organization if the charitable organization does not have a local office in the State. The address may match that of the physical address of the charity.



4. A copy of all fundraising agreements, if one or more independent contractors or subcontractors solicit charitable contributions on your organization's behalf in Maryland. This should include all fundraising agreements with Professional Solicitors and Fund-raising Counsel.
5. Any changes to the registration or other documents, for example, change to name, address, telephone number, articles of incorporation, bylaws, etc.
6. A check or money order made payable to the "Secretary of State" in payment of the annual update of registration fee. This fee is based on the organization's level of charitable contributions. See below chart. *Note: For purposes of determining the annual registration fee and the audit or review requirements, charitable contributions are computed on each form as follows:*
  - a. IRS Form 990: add lines 1(b), 1(c), 1(d), 1(f), 8(a), 9(a) on Part VIII (page 9). If the organization is a PTA, also add line 10(a).
  - b. IRS Form 990-EZ: add lines 1, 6(a), 6(b) on page 1. If the organization is a PTA, also add line 7(a). If any of the money reported on line 1 of the 990-EZ was received from a government grant or other government money, please notify us of that amount. A government grant or government money is not a charitable contribution.
  - c. COF-85: add lines 1, 6(a), 7(a) on page 1. If the organization is a PTA, also add 8(a)

| Level of Charitable Contributions          | Annual Registration Fee |
|--|-------------------------|
| Less Than \$25,000 (see note below)*       | \$0                     |
| At least \$25,000 but less than \$50,000   | \$50                    |
| At least \$50,001 but less than \$75,001   | \$75                    |
| At least \$75,001 but less than \$100,001  | \$100                   |
| At least \$100,001 but less than \$500,001 | \$200                   |
| \$500,001 and above                        | \$300                   |

\*A charitable organization that collects less than \$25,000 in charitable contributions but uses the services of a Professional Solicitor is required to pay an annual fee of \$50.



# Annual Update of Registration Form

(This form also used to be known as the Certification Form)

Office of the Secretary of State, State House, Annapolis MD 21401 Telephone: 410-974-5534

1. Fee submitted: \$ 75
2. Fiscal year end being reported: June Month 2018 Year
3. Name of Charitable Organization: ABC PTA, Inc. (See Instructions)
4. Mailing address of charity: 123 Somewhere Street, Someplace, MD 00000
5. Physical address of charity: Same
6. Telephone Number: 000-000-0000 7. Fax Number: N/A
8. E-mail address: (if available)

**9. Does your organization engage or have a contract with a professional solicitor or fund-raising counsel? If yes, please attach a copy of the contract(s). In order to process your organization's application, you must respond to this question.**

**Professional Solicitor:**  Yes  No

**Fund-raising Counsel:**  Yes  No

**10. Is your organization affiliated with any Maryland State agency (as defined in COMAR 01.02.04.01L)?**

Yes  No (If yes, and raised more than \$750,000 you must submit an Audit and Agreed upon Procedures Report with application)

**If yes, list the name(s) of the Maryland State agencies of which you are affiliated (use a separate sheet of paper, if needed):** \_\_\_\_\_

**11. I have attached all forms required in the instructions.**

I hereby certify that this registration statement and all supporting documents are true to the best of my knowledge, and the IRS Form 990 or IRS Form 990-EZ for the above noted fiscal year submitted to the Office of the Secretary of State under section 6-408 of the Business Regulation Article of the Annotated Code of Maryland is a copy of the form submitted to the Internal Revenue Service.

**President's Signature**

\_\_\_\_\_  
Signature of the President, Chairman or other Principal Officer

\_\_\_\_\_  
Date

**Printed President's Name**

\_\_\_\_\_  
Print or Type Name of President, Chairman, or Principal Officer

**President**

\_\_\_\_\_  
Title

## INSTRUCTIONS FOR ANNUAL FINANCIAL REPORT FOR CHARITIES- FORM COF-85

A COF-85 is required to be filed as part of an organization's initial and annual registrations. However, the COF-85 is required only when an organization files a 990-N with the IRS or files nothing with the IRS at all. This form is not required for organizations that file a 990 or 990-EZ with the IRS. If your organization files a 990 or 990-EZ with the IRS, a signed copy of that form will satisfy the registration requirement.

The directions for the IRS Form 990 are thorough and do a good job of explaining what is needed. You will see italics at the end of various numbers in the instructions. Those italics reference the corresponding lines on the 990 that will also be helpful in completing this form. You should consult the directions for the 990 if further research is needed.

At the top of the form, be sure to note the name of the organization for which this financial report is completed, the mailing address of the organization, the EIN of the organization, and the fiscal year end that is being reported. Please note both the month and year of the fiscal year end being reported.

**Print this form; complete it; and mail it to:**

**Charitable Organization Division, Secretary of State, State House, Annapolis, MD 21401.**

**For questions about the form, please call us at 410-974-5534 or email us.**

Directions for completing the financial report; form COF-85:

### Part I-Statement of Revenue:

1. Enter the gross revenue received from charitable contributions, grants, and all other gifts received by the charitable organization for the fiscal year being reported. This amount should include all donated goods, both cash and in-kind. If the organization is a 501(c)(3), the amount reported on this line should be close or the same as the amount of tax deductible contributions that were received by the charitable organization. Do not include any money received from the government (any level of government) on this line. *See instructions for IRS Form 990, Part VIII, Line 1a, 1b, 1c, 1d, and 1f for further guidance.*
2. Enter the gross revenue received by the charitable organization from the government. All government money should be included on this line. The money reported on this line is not considered a charitable contribution by Maryland. It should not be counted towards an annual registration fee. *See instructions for IRS Form 990, Part VIII, Line 1e for further guidance.*
3. Program service revenue includes income earned by the organization for providing a government agency with a service, facility, or product that benefited that government agency directly rather than benefiting the public as a whole. Program service revenue also includes tuition received by a school, revenue from admission to a concert or performance, museum, and registration/user service fees. *See instructions for IRS Form 990, Part VIII, Line 2 for further guidance.*
4. Membership dues and assessments received that compare with the membership benefits provided by the organization should be reported on this line. Benefits would include subscriptions, newsletters, use of an organization's facilities, and discounts on services or admissions to events that a nonmember can buy. *See instructions for IRS Form 990, Part VIII, Line 2 for further guidance.*
5. The amount of revenue received from savings accounts, investments, and securities. *See instructions for IRS Form 990, Part VIII, Lines 3-4 for further guidance.*
6. Fundraising/Special events revenue is reported on line 6. Special events include dinners, dances, concerts, sporting events, auctions, carnivals. The gross revenue received from these events should be entered on line 6a. The expenses directly associated with making the Fundraising event occur should be entered on line 6b. The difference between 6a and 6b should be reported on line 6c (equation is 6a minus 6b equals 6c). If 6c is a negative amount, please indicate that by putting the number in parenthesis. If gaming occurs at a fundraising event, the income and expenses from this should be reported on line 7, separate from the rest of the Fundraising event. *See instructions for IRS Form 990, Part VIII, Lines 8a, 8b, and 8c for further guidance.*

7. Gaming events revenue should be reported on line 7. Gaming events include raffles, pull tabs, and any other form of gambling that occurs with a gaming device. A gaming device, according to Maryland law, means:
  - i. A gaming table, except a billiard table, at which a game of chance is played for money or any other thing or consideration of value; or
  - ii. A game or device at which money or any other thing or consideration of value is bet, wagered, or gambled.

A gaming device includes a paddle wheel, wheel of fortune, chance book, and bingo. The gross revenue received from these events should be entered on line 7a. The expenses directly associated with making the gaming event happen should be entered on line 6b (this includes payment of cash prizes). The difference between 7a and 7b should be reported on line 7c (equation is 7a minus 7b equals 7c). If 7c is a negative amount, please indicate that by putting the number in parenthesis. *See instructions for IRS Form 990, Part VIII, Lines 9a, 9b, and 9c for further guidance.*
8. Sales of inventory should be reported on line 8. Sales of inventory include sales of items that are donated to the organization, that the organization makes to sell to others, or items that the organization buys for resale. You should not include the sale of goods related to a fundraising event, as that should be reported on line 6. Gross revenue from the sales of inventory should be reported on line 8a. The cost of the items sold should be reported on line 8b. The difference between 8a and 8b should be reported on line 8c (equation is 8a minus 8b equals 8c). If 8c is a negative amount, please indicate that by putting the number in parenthesis. *See instructions for IRS Form 990, Part VIII, Lines 10a, 10b, and 10c for further guidance.*
9. Report all revenue not reportable on lines 1-8 here. Provide an attachment explaining how that revenue was generated.
10. Enter the total revenue received on line 10. This amount should equal the sum of lines 1, 2, 3, 4, 5, 6c, 7c, 8c, and 9.

Part II- Statement of Expenses:

11. The total cost of all program services expenses should be reported on line 11. Program services expenses are activities which the organization was created to conduct and which form the basis for the organization's tax-exempt status. Each major program service shall be distinguishable from all other program services and shall include activities, the costs of which can be practicably segregated and accounted for in the records of the organization. Examples of program services expenses include, but are not limited to, the following:
  - a. Research;
  - b. Public education;
  - c. Professional education and training;
  - d. Patient services; and
  - e. Community services.

The expenses of public education materials and activities which include a specific appeal for financial support, may be jointly allocated with other functions according to the Financial Accounting Standard Board's Statement of Position 98-2 and any subsequent accounting guidance. This section is taken from the Code of Maryland Regulations 01.02.04.04A. *See instructions for IRS form 990, Part IX, Column B for further guidance.*
12. The total cost of all management and general expenses should be reported on line 12. Management and general expenses are the expenses which are not directly identifiable with any of the organization's program service activities or fund-raising activities but are indispensable to the conduct of each of them and to an organization's existence. They include expenditures for the overall direction of the organization, general record keeping, business management, general board activities, and related purposes. Examples of management and general expenses include, but are not limited to, the following:
  - a. General board and committee meetings;
  - b. Executive direction;
  - c. General staff meetings;
  - d. Office management;
  - e. Accounting, auditing, and budgeting;
  - f. Legal services;
  - g. Personnel procurement;

- h. Purchasing and distribution of materials unrelated to fundraising activities
- i. Receptionist, switchboard, mail distribution, filing, and other central services;
- j. Administrative reporting;
- k. Legal and accounting services generated by papers required to be filed by the Act;
- l. Fees required by the Act; and
- m. Organization and procedure studies.

If the chief officer or any member of his staff spends a portion of their time directly supervising fund-raising or program service activities, their salary and expenses shall be prorated among those activities. If the chief officer or any member of the staff spends all of their time supervising the overall direction of the organization, their salary and expenses shall be management and general expense. Direct supervision of program services and of fund-raising shall be allocated to those activities and not to the management and general expenses. This explanation is taken from the Code of Maryland Regulations 01.02.04.04B. *See instructions for IRS Form 990, Part IX, Column C for further guidance.*

13. The total cost of all fund-raising activities should be reported on line 13. Fund-Raising expenses are the expenses of those activities of which the intent and purpose is an appeal for financial support or the solicitation of funds. They include expenditures for activities that constitute an integral and inseparable part of an appeal for financial support. Examples of fund-raising expenses include, but are not limited to, the following:
- a. Transmitting appeals for contributions to the public;
  - b. Salaries of personnel associated with campaigns or other solicitations;
  - c. Fund-Raising services and materials received from affiliates;
  - d. Publicizing fund-raising campaigns and special events
  - e. Conducting fund-raising campaigns, including the services of fund-raising consultants and professional solicitors; purchasing, preparing, maintaining, and revising mailing lists; recruiting and training volunteer solicitors and other campaign personnel, soliciting in person or by mail; acquiring and distributing of seals and other enclosures with appeals for contributions, campaign kits, coin containers, and other fund-raising materials; and maintaining fundraising records;
  - f. Participation in local federated and governmental fund-raising campaigns, including attendance at pre-campaign budget reviews;
  - g. Participation in fund-raising special events by employees of the organization benefited;
  - h. Solicitation of bequests, foundation grants, and other special gifts;
  - i. Clinics, workshops, and other activities for improving fund-raising techniques;
  - j. Preparation and distribution of fund-raising manuals and instructions;
  - k. Feasibility studies;
  - l. Goods, food, entertainment, or drink sold or provided in connection with an appeal for contributions; and
  - m. Postage and printing expenses incurred in connection with an appeal for contributions.

An organization shall allocate to fund-raising expenses an appropriate portion of the salaries of regular staff members who devote time to record keeping relating to fund-raising activities whether during a campaign period or other period of solicitation. This explanation is taken from the Code of Maryland Regulations 01.02.04.04C. *See instructions for IRS Form 990, Part IX, Column D for further guidance.*

14. Report all expenses not reportable on lines 11-13 here. Provide an explanation as to how that expense was incurred.
15. Enter total expenses on line 15. This should equal the sum of lines 11, 12, 13, and 14.

Part III-Totals:

16. Enter the excess or deficit for this fiscal year. This figure will give how much money the organization made or lost in the fiscal year. The equation for this line is line 10 minus line 15 equals line 16.
17. Enter the net assets or fund balance from the beginning of the fiscal year. This is the amount of assets or funds that the organization had in its possession at the end of the prior fiscal year. If filing this form for a second year in a row, this amount can be found on line 18 of the COF-85 from the prior fiscal year (line 21 of the old COF-85).
18. Enter the net assets or fund balances at the end of this fiscal year. The equation for this line is line 16 plus line 17 equals line 18.

Part IV- Statement of Program Accomplishments

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. If the organization does not have three program service accomplishments list the ones that it does have. Describe the services provided, the number of persons benefited, and other relevant information for each program in the left column. In the right column, provide the total expense in performing that program service. *See instructions for IRS Form 990, Part III for further explanation.*

Part V- List of officers, directors, trustees and key employees

List the officers, directors, trustees, and key employees. For this form, a key employee would be an Executive Director, CEO, CFO, or someone who manages the day-to-day operations or the money of the charitable organization. The employee can be paid or a volunteer. Give their name, address, title, average hours per week devoted to the position, and reportable compensation. In the first column, print the name of the person and an address at which that board member may be reached; this address should be a home or business address that is different than the mailing address of the charity. In the second column, print the title of the person. In the third column, provide the average hours per week the person devotes to that position/job function for the charitable organization. In the fourth column, provide the reportable compensation of the person. Reportable compensation is the amount of money that the person must report as income generated from their position at this organization when paying federal income taxes. *See instructions for IRS Form 990, Part VII for further explanation of reportable compensation*

Part VI- Other Information

19. Check "yes" if there is at least one other charitable organization with a board of directors that is similar or identical to this organization.
20. Provide the name of the person who has custody of the financial records of this organization. Provide the address at which those financial records may be found as well as a telephone number and email address at which that person may be contacted.

Provide the name of the officer, director, trustee, or key employee signing the COF-85. List their title and the date of signature. Be sure to sign the signature line as well.



## Annual Financial Report for Charities- Form COF-85

Office of the Secretary of State, State House, Annapolis MD 21401 Telephone: 410-974-5534

This form should be filed annually as part of the charitable organization's annual update of registration. This form **must** be completed if the organization does not file a 990 or 990-EZ with the IRS. This form **must** also be completed if the organization files a 990-N with the IRS. You do not need to complete this if the organization files a 990 or 990-EZ with the IRS.

Name of organization ABC PTA, Inc.

Mailing address of organization 123 Somewhere Street, Someplace, MD 00000

EIN 00-0000000

Fiscal year end being reported: June Month 2018 Year

### Part I- Statement of Revenue

|   |           |                  |
|---|-----------|------------------|
| 1. Contributions/donations received:                                  |           | 5000.00          |
| 2. Government Grants/Monies received:                                 |           | 0                |
| 3. Program Service Revenue received:                                  |           | 823.50           |
| 4. Membership Dues and Assessments received:                          |           | 2600             |
| 5. Investment Income received:  |           | 0                |
| 6. Fundraising/Special Events Income:                                 |           |                  |
| a. Gross revenue received from fundraising events:                    | 37,142.50 |                  |
| b. Less Direct Expenses:  | 18,333.62 |                  |
| c. Net revenue received from fundraising events (= line 6a- line 6b)  |           | 18808.88         |
| 7. Gaming Activities Income:  |           |                  |
| a. Gross revenue received from gaming activities:                     | 0         |                  |
| b. Less Direct Expenses:  | 0         |                  |
| c. Net revenue received from gaming activities (= line 7a- line 7b)   |           | 0                |
| 8. Revenue from Sales of Inventory:                                   |           |                  |
| a. Gross revenue received from sales of inventory:                    | 6475.00   |                  |
| b. Less cost of goods sold:   | 4225.00   |                  |
| c. Net revenue received from sales of inventory (= line 8a- line 8b): |           | 2250.00          |
| 9. Other income (provide attachment explaining):                      |           | 0                |
| 10. <b>Total Revenue (sum of lines 1 through 9):</b>                  |           | <b>29,482.38</b> |

### Part II- Statement of Expenses

|  |                  |
|--|------------------|
| 11. Program Services Expenses incurred:                      | 22400.80         |
| 12. Management and General Expenses incurred:                | 3064.00          |
| 13. Fundraising Expenses incurred:                           | 0                |
| 14. Other Expenses incurred (provide attachment explaining): | 0                |
| 15. <b>Total Expenses (sum of lines 11 through 14):</b>      | <b>25,464.80</b> |

**Part III- Totals**

|  |         |
|--|---------|
| 16. Excess (or deficit) income for the year (= line 10- line 15)   | 4017.58 |
| 17. Net assets or fund balances at beginning of year               | 610.89  |
| 18. Net assets or fund balances at end of year (=line 16+ line 17) | 4628.47 |

**Part IV- Statement of Program Accomplishments**

Describe the organization’s program service accomplishments for each of its three largest program services, as measured by expenses. Describe the services provided, the number of persons benefited, and other relevant information for each program.

| DESCRIPTION OF PROGRAM SERVICES PROVIDED:                        | EXPENSES: |
|--|-----------|
| a.) Provided classroom incentives and student recognitions       | 5427.30   |
| b.) School-wide enrichment, funds for cultural arts performances | 11,623.50 |
| c.) Parenting programs and scholarships                          | 1790.00   |

**Part V- List of officers, directors, trustees, and key employees**

List the officers, directors, trustees, and key employees. Give their name and address, title, average hours per week devoted to the position, and reportable compensation

| NAME AND ADDRESS                                   | TITLE         | HOURS PER WEEK | REPORTABLE COMPENSATION |
|--|---------------|----------------|-------------------------|
| Name & Address of each officer                     | Officer Title | Estimate       | 0                       |
| Name & Address of each Board Member                | Board Member  | Estimate       | 0                       |
| You cannot use the school's address                |               |                |                         |
|  |               |                |                         |
| If more space is needed attach an additional sheet |               |                |                         |

**Part VI- Other Information**

19. Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc. to any other charitable or non-charitable organization?           Yes           No
20. The financial books are in the care of: Treasurer's Name  
 Located at: Treasurer's address  
 Telephone number: 000-000-0000 of the Treasurer  
 Email address: of the Treasurer

UNDER THE PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS REPORT, INCLUDING ACCOMPANYING STATEMENTS AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT, AND COMPLETE.

Name of Officer: President's Name Title: President Date: 00/00/0000

Signature of Officer: \_\_\_\_\_



## Personal Property Return

The following information is provided to assist in preparation of the Maryland Personal Property Return. Even though most PTAs have no personal property this form must be filed to maintain incorporation status.

### New for 2018 –

- The Department of Assessments and Taxation is no longer mailing postcards reminding businesses to file their Annual Report and Personal Property Tax Return. You must sign up for business reminder emails.  
<https://public.govdelivery.com/accounts/MDSDAT/subscriber/new>
- In 2017, they stopped mailing the personal property forms. Secure them online and save to your computer.
- The Personal Property Return has been modified and in most cases is much simpler to complete.
  - If you have no personal property, you should complete the Annual Report – a two-page form from the Department of Assessments and Taxation [www.dat.maryland.gov/Businesses/Business Forms](http://www.dat.maryland.gov/Businesses/BusinessForms). Scroll down and select “**2018 Form 1 – Annual Report.**”
  - If you own personal property that has not been depreciated, you would select “**2018 Form 1 – Annual Report and Personal Property Tax Return**” a five-page form.
  - Download the “**2018 Form 1 – Instructions**” if desired.
- **The late filing penalties have changed**
  - 1-15 days - \$30
  - 16-30 days - \$40
  - >30 - \$50

**Annual Report** - According to Business Personal Property Administrator, Brian Berg, 410-767-1170, most PTAs would use this form.

Page 1.

- In the block at the upper part of the page – check the box for “Domestic Non-Stock Corporation.”

### SECTION 1

- If you are filing an amended return be sure to check the box at right
- Name of Business - Enter the PTA name
- MD Department ID Number – This is the number that begins with “D”
- Federal Employer Identification # - This is your EIN
- State of Incorporation or Formation – Enter “Maryland”
- Date of Incorporation or Formation – Enter the date your PTA began
- Federal Principal Business Code – Enter 813000
- Trading as Name – should only be completed if a Trading as Name was indicated on the initial incorporation application.
- Mailing Address –
  - Place a check in the box if there is a change of address.
  - Enter the address of the PTA in the appropriate blocks.

### SECTION II

- A. Complete the information for officers providing their **home** addresses
- B. Provide the name only for the remainder of your Board of Directors

Page 2

**SECTION III**

- A. Check "No"
- B. Check "No"

**SECTION IV**

- A. Do not complete
- B. Complete with required information – remember to sign.

Mail the form to

Maryland Dept of Assessments and Taxation  
Annual Report  
P.O.O. Box 17052  
Annapolis, MD 21297-1052

Submit a copy of the form to Maryland PTA

**If your PTA owns personal property refer to the 2018 Form 1 Instructions and complete the form accordingly**

**Annual Report and Personal Property Tax Return**

Pages 1 & 2 see directions above

Page 3

Section V,

- A. Check "No"
- B. Check "No"

Section VI

- A. Select "Yes"
- B. Enter the date the PTA started
- C. Enter "Child Advocacy, Meetings & Training"
- D. Complete the beginning and ending date of your PTA's fiscal year. This can be found in your bylaws but is July 1 through June 30 for most PTAs.
- E. Enter the amount of the total gross sales for the **calendar year**.
- F. The response could be "**We support the education of the students in our school, distribute information by flyer or newsletter, use the school as a base of operation and maintain only a minimal amount of supplies**".  
Enter the School name, the school's MD Dept ID and the schools address.

Section VII – See 2018 Form 1 - Instructions

Section VIII - Answer the three questions

Mail the form to

Maryland Dept of Assessments and Taxation  
Annual Report  
P.O.O. Box 17052  
Annapolis, MD 21297-1052

Submit a copy of the form to Maryland PTA

PTAs may also request a 60-day extension. You can request an extension online for free by April 16.

**Completing the electronically submitted version.**

In order to utilize this process, you must register with a user name that must have at least one upper case letter and one numeral and a 7-character password consisting of three of the following: upper case, lower case, numeral, or special character  
It appears that there is a convenience fee. See the 2018 Form 1 Instructions

**ANNUAL REPORT - Due by April 15th**

STATE OF MARYLAND, DEPARTMENT OF ASSESSMENTS AND TAXATION, TAXPAYER SERVICES DIVISION  
 P.O. Box 17052, Baltimore, Maryland 21297-1052 • www.dat.maryland.gov • (410) 767-1340 • (888) 246-5941 within Maryland  
 sdat.charterhelp@maryland.gov

**2018**

**Form 1**  
**Page 1 of 2**

Date Received  
 by Department

CHECK ONE

| Type of Business   | Dept. ID Prefix | Filing Fee | Type of Business  | Dept. ID Prefix | Filing Fee |
|--|-----------------|------------|---|-----------------|------------|
| <input type="checkbox"/> Domestic Stock Corporation                | (D)             | \$300      | <input type="checkbox"/> Domestic Limited Liability Company     | (W)             | \$300      |
| <input type="checkbox"/> Foreign Stock Corporation                 | (F)             | \$300      | <input type="checkbox"/> Foreign Limited Liability Company      | (Z)             | \$300      |
| <input checked="" type="checkbox"/> Domestic Non-Stock Corporation | (D)             | - 0 -      | <input type="checkbox"/> Domestic Limited Partnership           | (M)             | \$300      |
| <input type="checkbox"/> Foreign Non-Stock Corporation             | (F)             | - 0 -      | <input type="checkbox"/> Foreign Limited Partnership            | (P)             | \$300      |
| <input type="checkbox"/> Foreign Insurance Corporation             | (F)             | \$300      | <input type="checkbox"/> Domestic Limited Liability Partnership | (A)             | \$300      |
| <input type="checkbox"/> Foreign Interstate Corporation            | (F)             | - 0 -      | <input type="checkbox"/> Foreign Limited Liability Partnership  | (E)             | \$300      |
| <input type="checkbox"/> SDAT Certified Family Farm                | (A,D,M,W)       | \$100      | <input type="checkbox"/> Domestic Statutory Trust               | (B)             | \$300      |
| <input type="checkbox"/> Real Estate Investment Trust              | (D)             | \$300      | <input type="checkbox"/> Foreign Statutory Trust                | (S)             | \$300      |

**SECTION I - ALL BUSINESS ENTITIES COMPLETE**

PLEASE CHECK IF THIS IS AN AMENDED RETURN:

|  |   |          |       |
|--|---|----------|-------|
| NAME OF BUSINESS   | ABC PTA, Inc (or PTA Maryland Congress of Parents and Teachers)               |          |       |
| MD DEPARTMENT ID NUMBER<br><small>(Letter Prefix followed by 8-digit number)</small>   | D00000000   |          |       |
| FEDERAL EMPLOYER IDENTIFICATION #<br><small>(9-digit number assigned by the IRS)</small>   | 00-000000   |          |       |
| STATE OF INCORPORATION OR FORMATION  | Maryland  |          |       |
| DATE OF INCORPORATION OR FORMATION   | 11/11/1111  |          |       |
| FEDERAL PRINCIPAL BUSINESS CODE<br><small>(6-digit number on file with IRS)</small>  | 813000  |          |       |
| TRADING AS NAME  | ABC PTA, Inc. if PTA Maryland Congress of Parents and Teachers was used above |          |       |
| MAILING ADDRESS<br><input type="checkbox"/> Check here if this is a change of mailing address.   | 123 Somewhere Street  |          |       |
| PLEASE NOTE: This will not change your Principal Office address. You must file a Resolution to change a Principal Office address.        | Someplace   | Maryland | 00000 |
|  | United States   |          |       |
| Note: Please include an e-mail address in order to receive important reminders from the Maryland Department of Assessments and Taxation. |   |          |       |
| EMAIL ADDRESS  | if available  |          |       |

**SECTION II - ONLY CORPORATE ENTITIES COMPLETE**

**A. Corporate Officers (names and mailing addresses)**

|  |   |       |          |
|--|---|-------|----------|
| President's Name<br><small>President</small>           | Must be a mailing address. School's address would not be appropriate. |       |          |
|  | City  | State | Zip Code |
| Vice President's Name<br><small>Vice-President</small> |   |       |          |
|  | City  | State | Zip Code |
| Secretary's Name<br><small>Secretary</small>           |   |       |          |
|  | City  | State | Zip Code |
| Treasure's Name<br><small>Treasurer</small>            |   |       |          |
|  | City  | State | Zip Code |

**B. Corporate Directors (names only)**

List names only of the remainder of your Board of Directors

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INCLUDE MD DEPARTMENT ID NUMBER ON CHECK



**ANNUAL REPORT - Due by April 15th**

STATE OF MARYLAND, DEPARTMENT OF ASSESSMENTS AND TAXATION, TAXPAYER SERVICES DIVISION  
 P.O. Box 17052, Baltimore, Maryland 21297-1052 • www.dat.maryland.gov • (410) 767-1340 • (888) 246-5941 within Maryland  
 sdat.charterhelp@maryland.gov

**2018**

**Form 1**  
**Page 2 of 2**

If you answer "Yes" to either of the two questions in Section III, below, please complete Sections IV through VII (Personal Property Tax Return) and return it, along with this Annual Report, to the Department.  
 If you answer "No" to BOTH questions in Section III, below, you DO NOT need to complete the Personal Property Tax Return. Instead, complete Section IV only, and return the Annual Report to the Department.

**SECTION III - ALL BUSINESS ENTITIES COMPLETE**

A. Does the business own, lease, or use personal property located in Maryland?

Yes  No

B. Does the business maintain a trader's license with a local unit of government in Maryland?

Yes  No

**SECTION IV - ALL BUSINESS ENTITIES COMPLETE**

*By signing this form below, you declare, under the penalty of perjury, and pursuant to Tax-Property Article 1-201 of the Annotated Code of Maryland, that this Annual Report, including any accompanying forms, schedules, and/or statements, has been examined by you and, to the best of your knowledge and belief, is a true, correct, and complete Annual Report for the Entity listed in Section I.*

A. Firm or Individual, other than taxpayer, preparing this Annual Report/Personal Property Tax Return:

|                    |                              |       |          |
|--------------------|------------------------------|-------|----------|
| NAME               | Do not complete this section |       |          |
| SIGNATURE AND DATE |                              | Date  |          |
| MAILING ADDRESS    |                              |       |          |
|                    | City                         | State | Zip Code |
| EMAIL ADDRESS      |                              |       |          |
| PHONE NUMBER       |                              |       |          |

B. Corporate Officer or Principal of Entity

|                    |                  |                    |                   |
|--------------------|------------------|--------------------|-------------------|
| NAME               | President's Name |                    |                   |
| SIGNATURE AND DATE |                  | 11/11/1111<br>Date |                   |
| MAILING ADDRESS    | Complete         |                    |                   |
|                    | Complete         | Maryland           | 00000<br>Zip Code |
| EMAIL ADDRESS      | Complete         |                    |                   |
| PHONE NUMBER       | Complete         |                    |                   |



Did you answer "Yes" to either question in Section III?  
 If so, please continue on to Sections V - VIII (pages 3 - 5).  
 If not, **STOP HERE** and return this Annual Report (pages 1 - 2)  
 to the **Maryland Department of Assessments and Taxation**





**Knight Insurance Services, Inc. MD License # 99978354**

**MARYLAND PTA INSURANCE PROGRAM**

**2018 INVOICE & ENROLLMENT FORM**

**PLEASE PAY BY 7/1/2018 TO AVOID A LATE FEE**

**Future Enrollment Notices will be sent to the EMAIL provided below**

**INSTRUCTIONS TO PURCHASE**

01.  Policy effective 7/1/2018 - 7/1/2019 – Premium - **\$223 Pay this now**  
\$25 late assessment for payments received after 7/1/2018 – Premium due after 7/1/2018 is: \$248

02. Send payment check and **completed Enrollment Form** to: **Knight Insurance Services, Inc.**  
535 North Brand Blvd., 10<sup>th</sup> Fl. Suite# 1000  
Glendale, CA 91203 ,

**GENERAL INFORMATION PLEASE PRINT**

01.  \_\_\_\_\_  
**Name of Officer and Title completing the Application**

02. Name of the your PTA Unit’s County: \_\_\_\_\_

03. PTA Unit’s Name: \_\_\_\_\_

04. PTA Unit Email Address (IMPORTANT! \_\_\_\_\_  
The email address is where we will send the Loss Prevention Guide):

05. PTA **Unit Mailing Address:** \_\_\_\_\_  
Street City State Zip

06. PTA Unit Contact Name: \_\_\_\_\_  
First M.I. Last

07. PTA Unit Contact Home Phone: \_\_\_\_\_  
Area Code Number

**DIRECTORS & OFFICERS LIABILITY**

01. Wrongful Act Liability Insurance Protection for Directors and Officers  
02. \$1,000,000 per Occurrence Limit/\$1,000,000 Annual Aggregate

**Liability**

01. Legal Liability Insurance Protection  
02. \$1,000,000 per Occurrence Limit/\$2,000,000 Annual Aggregate Limit per PTA Unit

**Bonding - Crime Coverage**

- a. Employee Dishonesty \$25,000 Limit \$500 Deductible
- b. Forgery or Alteration \$25,000 Limit \$500 Deductible
- c. Theft, Disappearance and Destruction  
Of Money and Securities  
(1) Loss Inside The Premises \$25,000 Limit \$500 Deductible  
(2) Loss Outside The Premises \$25,000 Limit \$500 Deductible

For questions or enrollment at any time please call **Jennifer Burgh, or Manuel Hamme.**  
**Toll Free: 800-733-3036 - FAX (818) 662-9312 – PTAMD@Knightsins.net**