



DELBERT HOSEMANN
Secretary of State

**INSTRUCTIONS AND CHECKLIST
FOR COMPLETING
CHARITABLE NOTICE OF EXEMPTION (FORM CE)**

Complete the "Charitable Organization Statement of Exemption" (FORM CE). If attachments are necessary, indicate the organization's name and the question number to which the attachment corresponds at the top of each attached page. Please use the following checklist to make sure **all** required information is included.

NOTE: *Effective 1/1/2010 all Exemptions require a \$50 fee in order to be processed.*

*Only the types of organizations listed on the following page may file a Notice of Exemption. **All** other organizations must file a Charity Registration Statement.*

_____ Question 1 - Answer completely, including an e-mail address, if possible.

_____ Question 2 - List **all** Mississippi locations of the Organization.

_____ Question 3 - Provide name and address of person having custody of the Organization's financial records, including an e-mail address, if possible.

_____ Question 4 – Attach a list of all officers, trustees and directors; and provide an address, telephone number and email addresses for the President and for the Treasurer/CFO. **The President and Treasurer/CFO may not use the Organization's address and must each use a separate address.** A list containing the addresses, telephone numbers and email addresses of the remaining officers, trustees and directors must be maintained by the Organization and provided to the Division upon request.

_____ Question 5 – A comprehensive description of the Organization's purpose must be provided.

_____ Question 6 – Select the exemption claimed (one only).

_____ Question 7 – Provide a statement explaining why the Organization qualifies for this exemption.
If none of the exemptions are applicable, a Charity Registration Statement must be completed.

_____ The president of the Organization must sign the application, AND his/her signature must be notarized.

_____ A copy of the Organization's by-laws must be included.

_____ Please provide either (1) a copy of the IRS Determination Letter, (2) if the Organization has not yet received a response from the IRS, provide the date the application was submitted to the IRS, or (3) a statement that the Organization does not intend to request the determination.

_____ \$50 filing fee included.

Please review the completed Form CE prior to submitting it to the Division. The Division cannot process incomplete Notices of Exemption.

Each charitable organization claiming to be exempt must file a Notice of Exemption with the Division. Once a properly completed Notice of Exemption form and the required supporting documentation are received, the Division will issue a Certificate of Exemption. **Solicitation prior to receiving a Certificate of Exemption is a violation of the Regulation of Charitable Solicitations Act and the Rules promulgated thereunder and may result in the Division taking administrative action and/or imposing administrative penalties.**

RETURN THE COMPLETED APPLICATION TO:

**Mississippi Secretary of State's Office
Charities Registration
Post Office Box 136
Jackson, Mississippi 39205-0136**

**601-359-1371
888-236-6167**

The Division should be notified of any changes in the filed information within 30 days of the change.

**ONLY THE FOLLOWING ORGANIZATIONS ARE EXEMPT FROM THE ANNUAL REGISTRATION
UNDER SECTION 79-11-505**

- (a) Accredited educational institutions;
- (b) Certain fraternal, patriotic, social, educational, alumni organizations and historical societies who use only their membership to solicit contributions;
- (c) Persons who are soliciting contributions for an individual in need if the solicitations are made solely by persons who are unpaid;
- (d) Organizations which do not intend to solicit or receive more than \$25,000 per year in contributions;
- (e) Organizations which receive allocations from registered united funds or community chests and receive less than \$25,000 from other sources;
- (f) All volunteer fire departments and rescue units which are chartered as nonprofit organizations by the State of Mississippi.
- (g) Any humane society which contracts with counties or municipalities for the care and keeping of estrays.
- (h) *This exemption is granted on a very limited basis for special circumstances.*

IMPORTANT

Prior to any solicitations for contributions, each charitable organization claiming to be exempt shall file a Notice of Exemption and receive a Certificate of Exemption from the Mississippi Secretary of State's Office. The burden of proving an exemption, or an exception from a definition, is upon the person claiming it.



DELBERT HOSEMANN
Secretary of State

FORM CE

**NOTICE OF EXEMPTION
For
CHARITABLE ORGANIZATIONS**

Mississippi Secretary of State's Office
Post Office Box 136
Jackson, Mississippi 39205-0136
(601) 359-1371 or (888) 236-6167

\$50 Fee _____

1. Complete the information below:

Organization Name:

Address:

County:

EIN:

Phone number :()

Fax number: ()

Email address:

Website address:

Contact Name:

Address:

Phone number: ()

Fax number: ()

Email address:

2. Attach a list of all offices in this state.
3. List name, address, phone number, fax number, and email address of the individual who has custody of the financial records of the charitable organization.
4. Attach a list of all officers, trustees, and directors of the charitable organization. This list should include full names, full addresses, phone numbers, fax numbers, and email addresses.
5. Statement of Charitable Purpose:

6. Exemption claimed...§79-11-505(1) (please check the one that applies):

_____ (a) All educational institutions that are recognized by the State Board of Education or that are accredited by a regional accrediting association or by an organization affiliated with the National Commission on Accrediting, any foundation having an established identity with any of the aforementioned educational institutions, any other educational institution which makes the solicitation of contributions solely by its student body, alumni, faculty and trustees and their families or a library established under the laws of this state.

_____ (b) Fraternal, patriotic, social, educational, alumni organizations and historical societies when solicitation of contributions is made solely by their membership. This exemption shall be extended to any subsidiary of a parent or superior organization if such solicitation is made solely by the membership of the subsidiary, parent or superior organization.

_____ (c) Persons requesting any contributions for the relief or benefit of any individual, specified by name at the time of the solicitation, if the contributions collected are turned over to the named beneficiary, first deducting reasonable expenses for costs of banquets or social gatherings, if any, provided all fund-raising functions are carried on by persons who are unpaid, directly or indirectly, for such services.

_____ (d) Any charitable organization which does not intend to solicit and receive and does not actually receive contributions in excess of Twenty-five Thousand Dollars (\$25,000.00) during any twelve-month period ending June 30 of any year, provided all of its fund-raising functions are carried on by persons who are unpaid for such services. However, if the gross contributions received by such charitable organization during any twelve-month period ending June 30 of any year shall be in excess of Twenty-five Thousand Dollars (\$25,000.00) it shall, within thirty (30) days after the date it shall have received total contributions in excess of Twenty-five Thousand Dollars (\$25,000.00), register with and report to the Secretary of State as required by this chapter.

_____ (e) Any charitable organization receiving an allocation from an incorporated community chest or united fund, provided such chest or fund is complying with the provisions of Sections 79-11-501 through 79-11-529 relating to registration and filing of annual reports with the Secretary of State, and provided such organization does not actually receive, in addition to such allocation, contributions in excess of Twenty-five Thousand Dollars (\$25,000.00) during any twelve-month period ending June 30 of any year, and provided further, that all the fund-raising functions of such organization are carried on by persons who are unpaid for such services. However, if the gross contributions other than such allocation received by such charitable organization during any twelve-month period ending June 30 of any year shall be in excess of Twenty-five Thousand Dollars (\$25,000.00), it shall, within thirty (30) days after the date it shall have received such contributions in excess of Twenty-five Thousand Dollars (\$25,000.00), register with and report to the Secretary of State as required by this chapter.

_____ (f) All volunteer fire departments or rescue units, rural or otherwise, chartered under the laws and statutes of the State of Mississippi as nonprofit corporations.

_____ (g) Any humane society organized under the laws of Mississippi which contracts with counties or municipalities for the care and keeping of estrays.

_____ (h) Any other organization which the Secretary of State by rule or order exempts from the registration requirements of this chapter upon finding that (i) such registration is neither necessary in the public interest nor for the protection of contributors, or (ii) such exemption shall further the objectives of compatibility with uniformity among the states.

7. Attach a brief statement explaining why your organization qualifies under this exemption.

I certify that the information on this document and in the attachments hereto is true and correct. I further certify that I am authorized to submit this form on behalf of the Registrant. I understand that I am under a continuing obligation to notify the Secretary of State's Office of any changes in the information provided to that office.

SIGNATURE OF PRESIDENT

DATE

TYPED (or printed) NAME

Sworn to and subscribed before me this the

_____ day of _____, 20____.

NOTARY SEAL

Notary Public