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Pennsylvania Charitable Solicitation Registration Changes - Alignment at Last!

NOT-FOR-PROFIT
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At long last, charitable organizations filing Form BC0-10, Charitable Organization Registration Statement with the Commonwealth of Pennsylvania's Bureau of Charitable Organizations will no longer need to count 135 days (excluding extensions) from year-end in order to ascertain the BC0-10's due date.

Recent legislative changes signed into law at the end of 2014 by Governor Corbett now align the due date for Pennsylvania's annual charitable organization (Form BC0-10) with the due date for the Internal Revenue Service Form 990 series returns. This should be very helpful for those organizations (and certified public accountants) that need a few extra days to finalize, review, and receive Board approval, if required by organizational policy, to file their Form 990. Remember that Form 990 filers are required to attach a copy of their Form 990 to Form BC0-10.

The law did not, however, modify due dates of initial registrations. The Solicitation of Funds for Charitable Purposes Act (Act) requires all organizations soliciting funds for charitable purposes to register with the Department of State's Bureau of Charitable Organizations before they solicit contributions in Pennsylvania. While the Act generally requires registration prior to solicitations, certain organizations are specifically excluded or exempted.

If an organization is not excluded or exempted, a Form BC0-10 registration statement must be filed within thirty (30) days of receiving more than \$25,000 in gross national contributions or prior to compensating someone to solicit contributions from Pennsylvania residents.

In summary, charitable organizations soliciting contributions from Pennsylvania residents will have until the fifteenth day of the fifth month following the close of their fiscal year to file annual registration statements, Form BC0-10, with the Pennsylvania Bureau of Charitable Organizations. Filing organizations should revise their compliance calendars to reflect the revised Form BC0-10 due date.

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