

# Alabama

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## Initial Registration

### Registration Requirements

Unless exempt, a charitable organization must register with the Alabama Attorney General if it:

- is located in the state of Alabama;
- intends to solicit charitable contributions in Alabama; or
- intends to have charitable solicitations solicited on its behalf in Alabama by other charities, paid solicitors, or commercial coventurers.

### Foreign (Out-of-State) Nonprofits

Out-of-state (foreign) nonprofits that register under the state charitable solicitations law are not required to also register under the state corporations law to qualify to do business in the state. However, engaging in other business activities in the state (such as having an office or employees there) may require qualification. See Chapter 6 for details.

### Registration Effective Period

Remains in force until withdrawn or canceled by the state.

### Filing Procedures

File initial registration application by mail or online.

#### Filing Office

[Office of Attorney General, Consumer Protection](#)

Charitable Organization Registration

*By express delivery:*

501 Washington Ave.

Montgomery, AL 36104

*By mail:*

P.O. Box 300152

Montgomery, AL 36130

334-242-7335 (phone)

334-242-2433 (fax)

[consumerinterest@ago.state.al.us](mailto:consumerinterest@ago.state.al.us)

## STATE-BY-STATE RULES

### Forms

- [Online](#)
- [Charitable Organization Registration Statement](#), or
- [URS](#).

**Fees.** \$25. Make check payable to Alabama Attorney General's Office.

**Signatures.** Original, notarized signature by authorized representative of nonprofit required for paper forms.

### Supporting Documents

- Articles of incorporation or formation document
- Bylaws
- IRS determination letter
- List of officers, directors, trustees, and executive personnel
- List of states where charity is registered or exempt
- List of professional fundraisers and commercial coventurers.

**Registered Agent.** Not required

### Exemptions

The organizations and individuals listed below are exempt from registration. You must apply for an exemption [online](#) or by filing the Alabama [Charitable Organization Registration Exemption](#) form. Include a brief statement explaining why your organization qualifies for an exemption. Alabama exempts more types of nonprofits from registration than most states.

**\$25,000 exemption.** Any charitable organization that does not intend to solicit and receive nationwide contributions of over \$25,000 in one fiscal year is exempt, provided that all of its fundraising functions are carried on by unpaid volunteers. The nonprofit can have salaried staff and hire independent contractors as long as they don't perform fundraising-related functions. The nonprofit must register within 30 days if its gross contributions exceed \$25,000 during any fiscal year. Don't include membership dues and similar payments in the annual limit. However, if your nonprofit sells merchandise or services, you must include the amounts you receive from those sales in your total gross contributions.

**Religious organizations.** Any religious organization that qualifies as a Section 501(c)(3) nonprofit under federal tax law is exempt from registration in Alabama. This includes any religious society, sect,

## STATE-BY-STATE RULES

persuasion, mission, church, parish, congregation, temple, convention, diocese or presbytery, or other organization.

**Educational institutions.** Educational institutions are exempt. This includes schools, colleges, or other institutions that have a defined curriculum, student body, and faculty and conduct classes on a regular basis. There is no requirement that the school be officially accredited. Foundations related to exempt educational institutions are also exempt.

**Political organizations.** Section 527 groups are exempt. These are groups organized under Section 527 of the Internal Revenue Code to raise and spend money to elect candidates to office, and to engage in voter mobilization and issue advocacy.

**Fraternal organizations.** Alabama exempts fraternal, patriotic, benevolent, social, educational, alumni, health care foundations, historical, and civil rights organizations, and any auxiliaries associated with any such organization. This includes fraternities and sororities.

**Civic leagues and civic organizations.** Civic leagues and civic organizations that solicit solely from their own membership are exempt.

**Donations for single individuals.** It is not necessary to register if you are requesting contributions for the relief of any single individual, specified by name at the time of the solicitation. No more than \$10,000 may be collected and it all must be turned over to the named beneficiary.

**United Way and community chests.** Nonprofits that receive an allocation of funds from an incorporated community chest or united fund are exempt provided:

- the chest or fund has complied with the registration and reporting rules
- the nonprofit does not actually receive (in addition to the allocation) contributions over \$25,000 during the fiscal year, and
- all the nonprofit's fundraising is carried out by volunteers.

**Other exemptions.** Alabama also exempts:

- veterans organizations, including their local posts or chapters
- volunteer firefighters
- ambulance companies and rescue squads, and
- bona fide auxiliaries or affiliates of these organizations.

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To qualify for these exemptions, all of the organization's fundraising activities must be carried on by the organization's members, their family members, volunteers, or an affiliate of the organization. The nonprofit's members cannot receive any compensation for their fundraising efforts.

### Laws and Rules

Code of Alabama, §§ 13A-9-70–13-A-9-84

## Periodic Renewal and Reporting

### Renewal Requirements

Registration must be renewed each year. Registered nonprofits that discontinue their charitable activities in Alabama must file a *Notice of Non-Renewal for Charitable Organizations* with the Attorney General.

### Annual Financial Report

Financial report must be filed with renewal.

### Due Date

90 days after fiscal year end (FYE); March 31 for nonprofits with a calendar-year FYE

### Extension

Alabama will provide an extension of 180 days. Send an email ([consumerinterest@ago.state.al.us](mailto:consumerinterest@ago.state.al.us)), letter by mail or fax (334-242-2433), or go [online](#) via your registration profile, and request the extension prior to the annual renewal due date.

### Late Fees

None

### Renewal & Annual Financial Reporting Procedures

File annual financial report by mail or online.

#### Filing Office

Office of Attorney General, Consumer Protection

Charitable Organization Registration

*By express delivery:*

501 Washington Ave.

Montgomery, AL 36104

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*By mail:*

P.O. Box 300152

Montgomery, AL 36130

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[consumerinterest@ago.state.al.us](mailto:consumerinterest@ago.state.al.us)

### Forms

- [Online](#)
- [Charitable Organization Renewal Statement](#), or
- [URS](#).

**Fees.** \$25. Make check payable to Alabama Attorney General’s Office.

**Signatures.** Original, notarized signature by authorized representative of nonprofit required for paper forms.

### Supporting Documents

- IRS Form 990 (unless you complete and file your Form 990 early, you won’t have a current Form 990 by the filing deadline; however, you may obtain an extension of up to 180 days to file the report), or
- self-created financial report containing your nonprofit’s gross income, expenses, and net income; a balance sheet as of the close of the fiscal year; and a schedule of the activities you carried on in fulfilling your mission and the amounts you spent doing so, or
- audited financial statement prepared by an independent CPA.

**Registered Agent. Not required**

### Charitable Registration Search

Registered charities can be searched [online](#).

### Laws and Rules

Alabama Code §§ 13A-9-70–13-A-9-84