

State Requirements

- Register with Michigan Attorney General
 - Registration Statement
 - Initial Charitable Trust/Charitable Solicitation Questionnaire
 - License to Solicit Donations
 - ⇒ Receives contributions greater than \$8,000
- Side Note - Raffle requirements
 - Bureau of Michigan State Lottery – Charitable Gaming Division
 - R 432.204 through R 432.216
- Side Note - Sales tax
 - Exempt when purchases for tax exempt purpose
 - Auction items – up to fair market value
 - Sale of taxable items
 - Proceeds exceed \$5,000