



October 25, 2012

The Honorable Scott Gessler,
Colorado Secretary of State
1700 Broadway Street, Suite 250
Denver, CO 80290-1705

Dear Secretary Gessler:

The Colorado Nonprofit Association is pleased to have the opportunity to comment on 8 CCR 1505-09, Rules for the Administration of the Colorado Charitable Solicitations Act (CCSA). We are also grateful for recent opportunities to work with recent Colorado Secretaries of State to make CCSA work effectively without being unduly burdensome for nonprofits. We supported HB 12-1236, which required amendment of these rules.

We recognize that these rules not only implement HB 12-1236, but they also clarify existing rule language and add some new rules. We ask that you also review our comments from the 2009 rulemaking since we think many of those comments are still applicable. We appreciate that some changes to these rules appear to reflect our 2009 comments and we have mostly refrained from repeating those comments in this document.

Our comments on these rules include the following:

- Amended Rule V should include additional information to further clarify filing deadlines, extension processes, and documents showing compliance with IRS requirements.
- New Rule VI should include additional information on fine amounts, when fines take effect following delinquency, and situations where charities' unpaid fines are referred to state collections.
- Under Amended Rule IV, we do not think that C.R.S. 6-16-104 requires that a charity submit a Form 990 to the Secretary unless it is requested in lieu of the CCSA financial report. Nor do we read the statute to require that a charity file an amended Form 990 with the IRS if directed by the Secretary. We recognize that, unless exempted, a charity must file either an accurate financial report or Form 990 and would be out of legal compliance if it failed to provide either one.
- Amended Rule III is helpful. Further information would ensure charities are fully aware of how to request an expedited hearing and the impact on their registration status when an expedited hearing is pending.
- We recommend keeping current Rule VI to ensure consistency in the schedule of reminder notices.
- We would like to work with you to further clarify Rule XI on rules for internet solicitations.

We are happy to provide additional feedback and we have encouraged nonprofits to both submit their own comments and to review these comments. Thanks again for the opportunity to submit comments on these rules.

Sincerely,

Renny Fagan,
President and CEO

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Comments on 2012 Charitable Solicitations Rules

Rule V Filing Deadlines and Extension of Filing Deadlines

Rule 5.1 Filing a Registration Renewal and Financial Report

In general, the Colorado Charitable Solicitations Act (CCSA) financial report must be completed by the fifteenth day of the fifth month following the close of the charity's fiscal year. Previously, a charity could request up to two deadline extensions of three months each on the financial report.

With the passage of HB 12-1236, a charity would not have to file its financial report until the fifteenth day of the eighth month following the close of the fiscal year provided it already filed for an extension on IRS Form 990. If the charity cannot file by the fifteenth day of the eighth month, it would not only need to request an extension with the IRS but also with the Secretary. So, 1236 reduces the number of extensions that charities must file with the Secretary from two to one.

It would be helpful to add a paragraph under Rule 5.1 explaining that a charity may request the three month extension if it cannot complete the financial report by the fifteenth day of the eighth month. While this is also partially explained in 5.4, adding this to 5.1 would ensure that the reader of these rules would be able to know about both the schedule of deadlines and extensions by looking at 5.1.

Rule 5.5

This rule gives a nonprofit who files an initial registration with financial information outside of its fiscal year five days to update its information. Because a charity in this situation may be unclear about the time period for which information must be reported, it should be notified that it must either update its report or file for an extension within five days. This can be made part of any notices sent to a charity in this situation and should be clearly posted on the website for charities completing an initial registration.

Rule 5.6.2 and 5.6.3

Rule 5.6.2 states that a nonprofit must file for an extension on its financial report if it does not meet the filing deadline; filing an IRS extension, or providing documentation thereof, is not sufficient. Separately, 5.6.3 states that the Secretary may request a copy of IRS Form 8868 or an IRS letter to confirm that an IRS extension has been granted.

Under HB 12-1236, providing a copy of an IRS Form 8868 or an IRS letter is sufficient to show that the IRS has granted an extension and that the charity is not required to file the CCSA financial report until the fifteenth day of the eighth month. Providing proof of an IRS extension, however, would not substitute for filing an extension request if the charity cannot file the financial report by the fifteenth day of the eighth month.

Similarly, we recommend clarifying 5.6.2 to explain when providing a copy of an IRS extension request or letter is sufficient to allow for an extension of the filing deadline and when it is not.

Rule VI Fines

Generally, this rule does not make reference to C.R.S. 6-16-144, which states that fines do not take effect until seven days following issuance of the second notice. We would like to have this added to the rules so that

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charities know they have some time to cure delinquency before fines would apply.

Also, if a charity has been suspended in a particular year, would it also have to pay the maximum fine for soliciting while unregistered if it solicits contributions in a subsequent year?

6.1.1

Overall, we think that reducing the maximum late filing fee from \$100 per overdue report per year to \$60 should ensure compliance without being too financially burdensome for most nonprofits.

Since this does away with the schedule of escalating fees, charities would not pay a lower fee if they address delinquency right away. However, if they do not address delinquency right away, the maximum fee would not be as costly.

We would also like to know how this change in fees would affect estimates of fee revenue for the charities program.

6.2

This rule should also refer back to 6-16-110.5(3)(e) so that charities are clear that the \$300 fine applies to soliciting while unregistered.

6.2.3

We would like to see information added to the website referring to the State Central Collection Agency and the potential consequences under law and regulations if an unpaid fee is referred there 90 days after the Secretary notifies the charity.

We would also like to see information posted on the website about payment arrangements that a charity can make with the Secretary to avoid having unpaid fees referred to the State Central Collection Agency per C.R.S. 24-302-202.4(2). Although the lowering of fees in this rule should ensure that most charities could pay in full, posting information about available payment options would help any organization experiencing financial hardship.

6.4

We appreciate that fines may be reduced or waived if the charity is unable to file on time due to an administrative error.

6.4.7

We recommend adding "if applicable" to this rule since claiming a basis of exemption from filing may not be relevant to many requests for fees to be waived or excused.

6.5.1

Thirty days is a reasonable amount of time for a waiver request to be received by the Secretary from a charity.

Rule IV Registration numbers

4.4

We suggest amending the second sentence to say "The Secretary will ALSO list all initial registrations as

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good..." to clarify the difference between approval of the most recent registration statement and of an initial registration.

4.8

Based on 6-16-104(2)(f), the Secretary may require the charity to provide the most recent financial report or Form 990. This rule should state that the Secretary may require the appropriate Form 990 to meet Colorado's reporting requirements in lieu of a financial report.

4.9

IRS Form 990 instructions indicate that "state law may require that the organization send a copy of an amended Form 990 return [...] to the state with which it filed a copy of Form 990 to meet that state's reporting requirement. A state may require an organization to file an amended Form 990 to satisfy state reporting requirements, even if the original return was accepted by the IRS." If an organization files an incomplete return or if the return contains incorrect information, the instructions say that the IRS will send the organization a letter with a fixed time to fulfill these requirements.

Under 6-16-104(2)(f), the charity must submit the most recent CCSA financial report or, at the discretion of the Secretary, a copy of Form 990. Colorado law does not appear to require that the charity file an amended Form 990 with the IRS upon request from the Secretary. Since the nonprofit is already accountable for filing an amended return with the IRS if the original return is incomplete or contains incorrect information, we think it would be more appropriate for the Secretary to request that the nonprofit file an amended Form 990 if the error or omission does not make it possible for the nonprofit to complete an accurate financial report.

Rule III Expedited Hearing Deadlines

We think it is reasonable to give the Secretary more time to ensure that expedited hearings are handled properly. If a charity's registration has been denied, suspended, or revoked, the charity is prohibited from soliciting funds publicly. While this prohibition may be appropriate in some cases, the charity's ability to support its mission is adversely impacted if it turns out that its registration has been denied, suspended, or revoked in error.

We recommend that notices of denied, suspended, or revoked registrations include information about how a charity can request an expedited hearing if they do not already. We also recommend that the rules refer back to 6-16-III(6)(B) so that charities are aware that the status quo is maintained pending the results of a hearing.

Rule VII: Suspensions and Revocations

Currently, Rule VIII does not include information on the method of delivery for suspension or revocation notices. We would like to see this added to this rule along with a detailed FAQ on the website. The FAQ should include information on the consequences of suspension or revocation, the process for requesting an expedited hearing or other relevant processes for curing suspension or revocation, and how to contact the office with related questions and other pertinent information.

Current Rule VI

We recognize that CCSA no longer requires that the Secretary notify charities of their filing deadlines by mail. However, we would prefer that the dates for delivering renewal notices continue to be part of these rules in addition to being posted on the website. This would ensure that the dates for delivery of notices would be

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consistent and predictable for charities.

Rule VI [deleted in Oct. 18 draft]: Waiver of Street Address Requirement

Although this rule was deleted in the October 18 draft, we would welcome the ability of nonprofits to provide alternative contact information if their staff or volunteers may be at-risk. We understand that a charity is required to maintain a registered agent at all times, so it would be helpful if a charity could also change its registered agent outside of times when it renews its registration since the registered agent may also be the person at-risk.

Rule VIII: Withdrawing a Registration

8.3.1

We recommend amending this rule to say "solicited contributions" rather than "solicited a contribution."

Rule X Application of Registration Requirements to Internet Solicitations

Rule X is clearer with the changes proposed in these rules. Since this rule also applies to entities that are not located in Colorado and who may not be very familiar with Colorado law, it should not be hard for such entities to understand the rule and know how to comply. We would welcome feedback on this rule from nonprofits that conduct internet solicitations and receive contributions from Coloradans.

Our sense is that this rule is not easy to follow. We are happy to work with the Secretary to determine how to make it more simple and practical. In any case, we think it should be clear that an entity would not be required to file in Colorado for internet solicitations if its level of activity is less than what would trigger filing requirements for a Colorado-based entity.

Rule I - Definitions

We suggest adding definitions for the various terms that refer to loss or denial of registration status. These include: "suspension," "revocation," "denial of registration," and "expired registration." Our sense is that there are significant differences between these terms that may not be fully captured in the plain meaning of the words and phrases.

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Colorado
NONPROFIT
Association

February 3, 2009

The Honorable Bernie Buescher,
Colorado Secretary of State
1700 Broadway Street, Suite 250
Denver, CO 80290-1705

Dear Secretary Buescher:

The Colorado Nonprofit Association is pleased to have the opportunity to comment on 8 CCR 1505-09, Rules Concerning the Charitable Solicitations Program. Included is a copy of our comments on these rules, which are based both on the Association's analysis and feedback from our members.

The Association participated in the Secretary of State's Task Force in Charitable Giving in the fall of 2007 and supported HB 08-1109 last year, which is the legislative basis for many of the proposed rules addressed in this commentary. We are grateful for the opportunities in the past few years to work with the Secretary of State to make the Colorado Charitable Solicitations Act (CCSA) work effectively without being unduly burdensome for nonprofits.

In these comments, the Association has endeavored to both represent the interests of nonprofits while being true to the spirit and goals of HB 08-1109. While most of these rules are meant to enforce CCSA against nonprofits that are late in renewing their registrations or fail to file upon notification, we think these rules are more broad and punitive than the legislation was intended to be. In certain sections, they also seem to be unclear and confusing. These are the key themes of our comments:

- The system of filing deadlines, notices, and fines would impact nonprofits immediately for missing their filing deadlines but provides limited leeway for nonprofits to correct registration problems as fines accrue.
- While increasing electronic filing rates and overseeing internet solicitations is a critical role for the Secretary of State, the rules proposed here seem overly prescriptive while some nonprofits are still getting up to speed with the possibilities of these technological advances.
- The rules define many terms in ways that are confusing or so specific to the purpose of CCSA that they may conflict or cause confusion with usage of those terms in business, employment and common law, as well as accounting.

The Colorado Nonprofit Association is willing and available to help shape the final version of these rules to ensure that the Secretary of State can duly enforce the CCSA without placing undue burdens on nonprofits that honor the laws of Colorado. We look forward to working with you.

Sincerely,

Sharon Knight
Interim President & CEO

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COMMENTS ON 2009 CHARITABLE SOLICITATIONS RULES

The Colorado Nonprofit Association solicited feedback from nonprofits across the state on suggested revisions to the Charitable Solicitations Rules. The following is a compilation of comments received from sources throughout the nonprofit sector.

Rule I Definitions

Comment: *Generally, we recognize that definitions are needed where the charitable solicitations statutes do not provide sufficient clarity to enable clear and consistent implementation of the law. We believe this goal can be better accomplished in these rules by having definitions that are more specific and clear but less in number. Also, these definitions should not conflict or cause confusion with respect to similar definitions already in law, particularly accounting, corporate, employment, and common law terms.*

Accounting and Tax Reporting Terms

We recommend having fewer and more specific definitions with the accounting and tax terms to ensure clarity and avoid confusion. These terms include the following:

1.1 Accounting Period, 1.4 Calendar Year, 1.7 Fiscal Year, 1.8 Gross Revenue, 1.11 Newly Formed Charitable Organization, 1.14 Short Tax Year, and 1.18 Tax Year.

Collectively, these terms seem to be intended to communicate the following ideas:

- *Nonprofits keep their books on either a calendar year or a particular fiscal year, which determines how they maintain their financials and file Form 990.*
- *Nonprofits that either have not existed for a full year or change their accounting period must submit estimated figures when they file a report, if actual figures are not currently available, and update their report with actual figures by the 15th day of the fifth month after their accounting year ends.*

To the extent that definitions are needed to communicate these ideas, they should be consistent with any similar definitions used in filing Form 990.

Terms in Business, Employment, and Common Law

We recommend that these rules avoid defining terms that are very similar to terms that are well understood in common law or defined in Colorado's business and employment statutes. The following terms have been defined specifically for the purposes of these rules in ways that could cause potential conflicts with their meanings in law or simply cause confusion:

1.2 Agent. *This term could cause confusion as agent is a term that is well understood in common law as someone who is authorized to act for and under the*

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direction of another person when dealing with third parties. Business statutes have reporting requirements for registered agents acting on behalf of the entity (e.g. C.R.S. 7-90-701). Subcontractors are defined as agents in these rules but they do not have the authority to act for a charity or take direction from a charity except for the narrow purpose of soliciting the public. Even in this regard, they generally take direction and act on behalf of the paid solicitor rather than the entity. Also, a contractor or subcontractor probably would not be a registered agent unless this person is under contract specifically for the purpose of helping the entity complete reporting requirements.

1.6 Directly Employed. *Defining agents and independent contractors as directly employed by the charity per C.R.S. 6-16-103(7) (d) does not appear to be consistent with the definition of “employee” in Colorado wage and labor law [see C.R.S. 8-4-101(4)]. C.R.S. 6-16-103(7)(d) excludes directors, officers, and compensated employees of certain entities that are tax exempt under the Internal Revenue Code from the definition of paid solicitor. If this definition is intended to clarify the difference between paid solicitors and other independent contractors of a charity, we are concerned that this definition may be confusing.*

1.8 Form of the Applicant’s Business. *Most organization forms listed here are already defined in business statutes (e.g. 7-90-102) or understood in common law. If this definition is needed, we recommend using those definitions.*

1.15 Service Provider. *This refers to an individual or business that registers charities. We recommend using a more specific term as nonprofits often refer to themselves as service providers.*

1.17 Subcontractor. *As used in these rules, this term refers only to the subcontractors of paid solicitors. Nonprofits may work with subcontractors to carry out various facets of their work. This narrow definition of the term could be confusing for nonprofits.*

1.3 Authorized Officer. *C.R.S. 6-16-104 requires that the charitable solicitations registration statement be signed and sworn to by an officer of the organization, which may include its chief fiscal officer. If the definition is necessary, we do not think it needs to be any more specific than the statute.*

Rule 2 Electronic Filing

Comment: *Per C.R.S. 6-16-110.5(3) (c), the Secretary of State has the authority to mandate electronic filing and to provide for exceptions to mandatory electronic filing. While we would like to see all nonprofits file electronically, nonprofits without the technological means to easily comply with this requirement could face significant*

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fines.

Rather than fining nonprofits for failing to file or renew electronically, we recommend that the Secretary of State consider continuing to accept paper filings but charge a significantly higher filing fee. The Secretary of State's Business Division currently charges a substantially higher fee for all paper filings and we think this provides a sufficient incentive for small businesses to file electronically.

2.2: *Isn't 24-71.3-107 the section indicating that electronic signatures may be accepted as official signatures?*

Rule 3 Expedited Hearing Deadlines

3.1: *The Secretary of State shall set and give notice of an expedited hearing upon receipt of a request from a charity but the notice of a hearing by mail will be served to the charity on the date of the postmark. Since it takes additional days for mail to reach the corners of the state and mail delays may occur, it would be better if either the notice of a hearing were served on the date received by the charity OR if the hearing deadlines were adjusted initially to account for the extra time it takes for the mail to reach the corners of the state. In either case, using certified mail would also help ensure the date of receipt is known. While we would not recommend sending an electronic notice in lieu of a notice by mail, an electronic notice in addition to a notice by mail would help ensure participation in expedited hearings if this is possible.*

3.2: *"Good cause" for continuance of proceedings is not defined. Should this phrase be understood in terms of its plain meaning? As continuance is at the discretion of the Secretary of State, we recommend that the period of continuance also be left to the Secretary's discretion and not limited in duration by the rules.*

3.3: *Does the twenty day rule on expedited hearings apply if there is any additional follow up required after the Secretary's final action?*

Comment: We recommend adding 3.4 to indicate that the status quo concerning the ability to solicit contributions will be maintained pending the results of an expedited hearing per C.R.S. 6-16-111(6)(B).

Rule 4 Issuing Registration Numbers

4.2: *We recommend against having a certificate of non-compliance on the Secretary of State's website unless a member of the public cannot otherwise tell from the website that a charity is currently delinquent. However, we support having certificates of compliance available on the web site to recognize those charities that are compliant.*

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4.4: *We recommend that the charity's status be listed as delinquent seven days after the filing deadline to be consistent with the beginning of fine accrual period per C.R.S. 6-16-114. Along with changes recommended to Rule 7, this would ensure that the charity would have an opportunity to make corrections after it is notified that it missed its filing deadline and before delinquency and fines apply.*

Alternatively, for Business Division filings with the Secretary of State, there is a sixty day period between notifications of delinquency and when delinquency begins for annual reports [see 7-90-901(2)]. Considering a longer period for charities could reduce the number of organizations that are fined.

Rule 5 Filing Deadlines and Extension of Filing Deadlines

5.1.1: *If it is possible that a request for extension submitted to the IRS for Form 990 could also be sent electronically to the Secretary of State, could not the Secretary of State accept this as a request for extension on charitable solicitations filings as well?*

5.1.2: *Some charities file for extensions on charitable solicitations filing because they need more time to report proper data. Organizations operating on a calendar year may not be able to have their Form 990 completed by May 15th particularly if they rely on accounting firms to help them complete both their Form 990 and an audit. Accounting firms with many different types of clients may not always make it a priority to serve all their nonprofit clients by May 15th.*

Also, charities may not be aware that they need an extension until they are close to the deadline or could miss the deadline entirely. Some charities that are already late on their filings could benefit from an extension if they face a challenge that will make them even later. While we would prefer a longer grace period for filing extensions to allow late filers to deal adequately with such challenges, charities should at least have seven days after the filing deadline per C.R.S. 6-16-114.

5.4: *Charities that file for a current fiscal year using last year's data probably do not have the current year's data readily available. They probably will need more than 14 days to provide current data. The requirement to update with actual figures within fifteen days is also not welcoming to new filers. We recommend at least thirty days for them to comply.*

Also, the Secretary of State's website should state clearly that they must file an extension prior to this deadline to avoid being fined.

Rule 6 Reminder Notices and Delinquency Notices

Comment: *Per C.R.S. 6-16-114, at least two reminder notices must be sent by mail to the charity. Fines begin to accrue seven days after the final notice is issued.*

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Under these rules, charities would be delinquent the day after the filing deadline but may not receive a notice of delinquency until several days later. Fines could begin to accrue before the notice is received by the charity and before the charity has time to correct the situation. This is unlike Business Division Annual Reports where corporations have sixty days to correct their reports before their status changes to delinquent.

We propose the following system of notices as an alternative:

1st notice: Received 14 days before the deadline

2nd notice: Received 1 day after the deadline. The charity will become delinquent and fines will accrue if it does not file in the next thirty days.

3rd notice: Delinquency [final] notice received thirty days after deadline. Fines begin to accrue by the end of the seventh day following this notice.

Final notice: Suspension notice received sixty days after the deadline.

If electronic reminders could be sent at the same time as notices by mail, this would help encourage charities to comply in a timely fashion.

6.2: *Would a charity that has been suspended in a prior year be fined in the current year if it does not solicit contributions in the current year?*

Rule 7 Fines

Comment: *The language of this rule is somewhat unclear. It says that fines begin to accrue seven days after the final notice. This seems to be consistent with the requirements about the final notice mentioned in C.R.S. 6-16-114. However, it appears that the delinquency notice, and not the notice of suspension, is intended to be the final notice in these rules. This should be stated more clearly.*

7.1.1: *7.1.1 states that fines accrue until the maximum is reached on the 60th day. We recommend that the schedule of fines be posted on the Secretary of State's website and that these rules either include that schedule or at least provide more information on how fines accrue. Also, what is the minimum fine for a charity that has not filed by the end of the 7th day?*

7.2: *7.2 should state clearly that the \$300 maximum fine applies to charities that have been notified but have not registered with the Secretary of State. This fine amount does not apply to charities that have registered previously but have failed to renew on time.*

7.2 should also state clearly that this fine does not apply to charities that are exempted from filing per 6-16-104(6)(a-c), particularly religious and other organizations exempted from filing an annual information return with the IRS and

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charities that do not intend to or actually raise gross revenue in excess of \$25,000 that year, excluding grants from government or other 501(c)(3) organizations, or do not receive contributions from ten or more persons during a fiscal year.

7.2.1: It would help charities if the Secretary of State posted the schedule for the accrual of fines for charities that have never registered, the process for how a charity states its basis for exemption, and information on how a charity is notified that it is required to register on its website.

7.3: Will the Secretary of State create a standard online form for excusing or waiving fines, or does the charity have to write a letter and ensure that it meets the conditions of these rules?

Also, we recommend that the accrual of fines be temporarily halted while the Secretary of State is reviewing whether or not there is a bona fide emergency that justifies excusing and waiving fines.

7.3.1, 7.3.2: These are not bona fide personal emergencies, but we recommend that the Secretary of State have the discretion to excuse or waive fines if misunderstandings and mistakes in filing result from unclear filing requirements, website errors, and other factors that are clearly not the fault of the filing charity.

7.3.3: What is meant by demonstration of commitment to fulfill the requirements of Colorado charitable solicitations law?

Rule 8 Suspensions

***Comment:** If a suspension is mailed on the 60th day, must solicitation operations cease on the 60th day regardless of when the suspension notice is received?*

Rule 9 Withdrawing a Registration

***Comment:** Is there a standard form for withdrawing a charitable solicitations registration? Will the website make clear that the last renewal and financial report is due before withdrawal? Would this rule apply if an organization has become exempt (e.g. budget has dropped below \$25,000) and does not expect to be required to register again in the foreseeable future?*

Rule 10 Reinstating a Suspended or Withdrawn Registration

***10.1:** If a nonprofit withdraws due to no longer being subject to the requirements of CCSA or is no longer operating, why does it need to file a renewal for each year that registration was not required? If it had been approved to withdraw previously, why must it show its exemption for those years?*

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10.1.2: *Would an organization that is suspended continue to accrue maximum late fees for subsequent years in which it remains suspended? Would those fines have to be paid too if they reinstate?*

Rule 11 Re-registering Following a Period of Revocation

No comments.

Rule 12 Application of Registration Requirements to Internet Solicitations

12.1.1: *Presumably, this would apply if a nonprofit has a website that can collect donations but does nothing to advertise its existence.*

12.2.1: *Clarify that this means that registration is required if a company's non-internet activities are enough to require registration in Colorado.*

12.2.3: *Are entities outside Colorado required to register if they have a communications system automatically set up to target particular states (e.g. the same email goes to CA and CO but some fields are changed to reflect where it was sent)?*

Also, would the requirement for targeting solicitations or receiving contributions on a repeated and ongoing or substantial basis be considered in the context of the organization's other activity (e.g. 70% of contributions from CA, 20% from other states, 10% from CO?)

12.3.3: *This definition of receiving contributions from Colorado on a repeated and ongoing basis seems to apply a "one size fits all standard." The number and amount of online contributions listed here would be ongoing and substantial for small to mid-size organizations but perhaps not for large nonprofits. It would likely be clear enough to state that registration requirements apply if the charity's activities are of sufficient volume based on its financial information to establish the regular or significant nature of those contributions.*

12.4: *If a national corporation has a nationwide promotion including a donation to a charity, would it be required to register in Colorado? (e.g. If Burger King donates \$.10 from every burger to the March of Dimes)*

Rule 13 Contact Information for Custodians of Books and Records/Rule 14 Paid Solicitor Registration

No comments.

Rule 15 Subcontractors

Comment: *This rule should be clear that the subcontractor's activity relates to the paid solicitor's contract and work on behalf of a charity to solicit donations.*

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