

AUDIT REQUIREMENTS FOR CHARITABLE SOLICITATION REGISTRATION AND RENEWAL

Updated February 2022

STATE	CHARITABLE SOLICITATION REGISTRATION REQUIRED	AUDIT REQUIRED FOR INITIAL REGISTRATION	AUDIT REQUIRED FOR RENEWAL	NOTES
ALABAMA	X		See note.	A written report with financial statements is also acceptable.
ALASKA	X		See note.	Audit required if prepared, and/or requested by the state.
ARIZONA	See note.			Veterans organizations must register but an audit is not required.
ARKANSAS	X	X	X	Audit threshold is revenue of \$500K.
CALIFORNIA	X		See note.	Audit threshold is revenue of \$2M. Audit does not need to be filed, just made available on demand.
COLORADO	X			
CONNECTICUT	X	X	X	Audit threshold is revenue of \$500K, excluding grants or fees from government agencies. For initial registration, a written request for one-year audit waiver is permitted per Section 21a-190c(b). Audits do not need to be filed for renewals but organization must certify that one has been completed.
DELAWARE				
DISTRICT OF COLUMBIA (D.C.)	X			
FLORIDA	X	X	X	Audit threshold is \$1M in contributions, excluding membership dues and govt grants/contracts. Audit not required if CPA signed the 990.
GEORGIA	X	X	X	Audit threshold is revenue of \$1M, excluding interest, dividends or income from the investment of charitable funds.
HAWAII	X		X	Audit required if revenue exceeds \$500,000, excluding government grants, or if required by a governmental authority or third party.
IDAHO				
ILLINOIS	X	X	X	\$300K audit threshold is based on contributions, which is reduced to \$25K if professional fundraisers are engaged.
INDIANA				
IOWA				
KANSAS	X	X	X	\$500K audit threshold is based on contributions.
KENTUCKY	X			
LOUISIANA	See note.			Organizations that do not use the services of paid professional fundraisers are not required to register.
MAINE	X			
MARYLAND	X	X	X	\$750K audit threshold is based on contributions, excluding government grants.
MASSACHUSETTS	X	See note.	X	Nonprofits must file an audit (threshold is \$500K). Audit not required if filing a Unified Registration Statement, only available for initial registration to nonprofits not incorporated in MA. Private foundations that file the 990-PF are exempt from the audit requirement.
MICHIGAN	X	X	X	\$525K audit threshold based on contributions, excluding membership dues and government/foundation grants. Audit not required if one-time waiver is approved or a nonprofit can show that an auditor was recently engaged.
MINNESOTA	X		X	Audit threshold is revenue of \$750K.

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MISSISSIPPI	X	X	X	\$500K audit threshold is based on contributions, excluding membership dues and government grants/contracts, which is reduced to \$0 if professional fundraisers or fundraising counsel are used.
MISSOURI	See note.			501(c)3, 501(c)7 and 501(c)8 organizations can apply for an exemption from registration.
MONTANA				
NEBRASKA				
NEVADA	X			
NEW HAMPSHIRE	X		X	Audit threshold is revenue exceeding \$1M. Financial statements prepared in accordance with GAAP if revenue is \$500K to \$1M. If providing an audit is a financial burden, you can apply for an exemption for up to three years.
NEW JERSEY	X	X	X	Audit threshold is revenue of \$500K.
NEW MEXICO	X	X	X	Audit threshold is revenue of \$500K.
NEW YORK	X		X	Audit threshold is revenue of \$1M.
NORTH CAROLINA	X	See note.	See note.	Form 990, 990-EZ, 990-PF, audited financial statements by an independent CPA, or an Annual Financial Report Form are acceptable. Nonprofits that have not completed a fiscal year submit a budget for the current fiscal year.
NORTH DAKOTA	X	See note.		IRS Form 990, 990-EZ, IRS Form 990-PF, or financial statements are acceptable.
OHIO	X			
OKLAHOMA	X			
OREGON	X		See note.	Audit required, if prepared.
PENNSYLVANIA	X	X	X	\$750K audit threshold is based on contributions, excluding membership dues and govt grants/contracts. Written audit-waiver request can be submitted per 10 Pa. C.S.162.5(j) but the state needs to see convincing "special facts and circumstances" to approve the waiver.
RHODE ISLAND	X	X	X	Audit threshold is income of \$500K (990 not required if audit filed).
SOUTH CAROLINA	X			
SOUTH DAKOTA				
TENNESSEE	X	X	X	Audit threshold is revenue of \$500K, excluding government/foundation grants.
TEXAS	See note.			Only veterans, law enforcement and public safety organizations must register.
UTAH	X			
VERMONT				
VIRGINIA	X	See note.	See note.	Form 990, 990-EZ, 990-PF, or certified audited financial statements accepted, if your organization has been in existence for more than one fiscal year. (New organizations submit a copy of a board-approved budget for the current year.) Organizations with income under \$25,000 may file a certified treasurer's report containing a balance sheet and income and expense statement.



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WASHINGTON	X			
WEST VIRGINIA	X	X	X	\$500K audit threshold is based on contributions, excluding government/private foundation grants.
WISCONSIN	X	X	X	\$500K audit threshold is based on contributions, excluding membership dues and government grants.
WYOMING				

Please note that this chart is provided for informational purposes only and is not a substitute for professional legal or tax advice.

While COGENCY GLOBAL INC. makes every attempt to keep this information current, we urge you to review the relevant state statutes and seek competent legal counsel within a specific jurisdiction.



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COGENCYGLOBAL.COM

INFO@COGENCYGLOBAL.COM