

STATE OF MICHIGAN
DEPARTMENT OF ATTORNEY GENERAL
CHARITABLE TRUST SECTION

MICHIGAN SUPPLEMENT TO IRS FORM 990-EZ

**Charitable Organizations and Solicitations Act,
1975 PA 169, MCL 400.271 et seq.**

Who must file this form?

Certain organizations must file this form with their application for a License to Solicit Donations in Michigan. This form is to be completed by organizations who meet both of the following:

- it filed IRS Form 990-EZ with gross receipts of \$100,000 or more; and
- it will either file the Unified Registration Statement (URS) or will e-file its application.

If the organization is filing the Michigan Initial Application / Registration form or the Renewal Application - License to Solicit Donations, it is not necessary to complete this supplement since it is already included.

Instructions

Use the organization's normal accounting method to complete this form. If the accounting system does not allocate expenses, the organization may use any reasonable method of allocation. Report amounts accurately and document the method of allocation in your records. Do not report expenses on this schedule that were deducted on lines 5b, 6b, or 7b of the Form 990-EZ.

For each line, the sum of columns (B), (C), and (D) should equal the entry in column (A).

Column (A) - Itemize the organization's total expenses for the period.

Column (B)- Program Services are mainly those activities that further the organization's exempt or charitable purposes. Fundraising expenses should not be reported as program service expenses even though one of the organization's purposes is to solicit contributions.

Column (C)- Management and General expenses relate to the overall operations and management rather than to fundraising activities or program services. Overall management usually includes the salaries and expenses of the chief executive officer and his or her staff, unless a part of their time is spent directly supervising program services or fundraising activities. In that case, their salaries and expenses should be allocated among management, fundraising, and program services on the basis of time or other reasonable measure.

Also report in column (C), costs of board of directors meetings; committee meetings, and staff meetings

(unless they involve specific program services or fundraising activities); general legal services; accounting; general liability insurance; office management; auditing; human resources and other centralized services; publication and distribution of an annual report; and management of investments.

Column (D)- Fundraising expenses are the expenses incurred in soliciting contributions, gifts, and grants. Report as fundraising expenses all expenses including allocable overhead costs incurred in: (a) planning, publicizing and conducting fundraising campaigns; and (b) soliciting bequests and grants from foundations, other organizations, or government agencies. This includes participating in federated fundraising campaigns; preparing and distributing fundraising manuals, instructions, and other materials; and conducting fundraising events.

Line 24 - Joint costs. Organizations that included in program service expenses (column B) any joint costs from a combined educational campaign and fundraising solicitation must disclose how the total joint costs of all such combined activities were reported in the statement of functional expenses by completing line 24 for each column. If you report joint costs on this line, do not deduct them from the other lines in the statement of functional expenses in which they are reported.

An organization conducts a combined educational campaign and fundraising solicitation when it solicits contributions (by mail, telephone, broadcast media, or any other means) and includes with the solicitation educational material or other information that furthers a bona fide non-fundraising exempt purpose of the organization.

Expenses attributable to providing information regarding the organization itself or the cause, its use of past contributions, or its planned use of contributions received are fundraising expenses and must be reported in column (D). Do not report such expenses as program service expenses in column (B). Any method of allocating joint costs between columns (B) and (D) must be reasonable under the facts and circumstances of each case.

If AICPA Statement of Position SOP 98-2 was used in allocating joint costs, check the box on line 24.

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Organization name	
Atty General file number	Employer Identification Number
Date fiscal period ended	Total dollar amount of governmental grants received (attach schedule)

Note: Line 23, column (A) must equal line 17 of the Form 990-EZ.
Add lines 1 - 22c in each column. Enter totals on line 23.
On each line, the sum of entries in columns (B), (C), and (D) must equal entry in column (A).

Statement of Functional Expenses						
	<i>Do not include amounts reported on lines 5b, 6b, or 7b of 990-EZ</i> <i>Round all entries to nearest dollar</i>		(A) Total	(B) Program Services	(C) Management and General	(D) Fundraising
1	Grants, allocations, and contributions made (attach schedule)	1				
2	Specific assistance to individuals	2				
3	Benefits paid to/for members	3				
4	Compensation of officers/directors	4				
5	Other salaries and wages	5				
6	Pension plan contributions	6				
7	Other employee benefits	7				
8	Payroll taxes	8				
9	Professional fundraising fees	9				
10	Accounting fees	10				
11	Legal fees	11				
12	Supplies	12				
13	Telephone	13				
14	Postage and shipping	14				
15	Occupancy	15				
16	Equipment rental and maintenance	16				
17	Printing and publications	17				
18	Travel	18				
19	Conferences, conventions, meetings	19				
20	Interest	20				
21	Depreciation, depletion	21				
22a	Other expenses (itemize):	22a				
b		b				
c		c				
23	Total functional expenses	23				
24	Complete this line if you reported in column (B) any joint costs from a combined educational and fundraising campaign. Check box if using SOP 98-2. <input type="checkbox"/>	24				