



CHARITABLE SOLICITATION MULTI-JURISDICTION COMPLIANCE SUMMARY

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
Alabama	Yes	\$25	\$25	Financial statement audited by an independent CPA if annual revenue is over \$500,000
Alaska	Yes	\$40	\$40	Single audit required from recipients of state financial assistance that expends over \$750,000.
Arizona	No	-	-	No Audit Requirement
Arkansas	Yes	\$0	\$0	Financial statement audited by an independent CPA if gross revenue is over \$500,000
California	Yes	\$50	\$25-\$1200	Financial statement audited by an independent CPA if gross annual revenue is at least \$2 million
Colorado	Yes	\$10	\$10	No Audit Requirement
Connecticut	Yes	\$50	\$50	Financial statement audited by an independent CPA if gross annual revenue (excluding state/federal financial assistance and revenue from trusts) exceeds \$500,000
Delaware	No	-	-	No Audit Requirement
District of Columbia	Yes	\$412.50	\$412.50	No Audit Requirement

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
Florida	Yes	\$10 – \$400	\$10 – \$400	Financial statement <ul style="list-style-type: none"> <li>○ independent audit is required if annual contributions are over \$1 million.</li> <li>○ reviewed or audited by an independent CPA if annual contributions are over \$500,000 but less than \$1 million.</li> <li>○ compilation, audit, or review is optional for contributions less than \$500,000.</li> </ul>
Georgia	Yes	\$35	\$20	Financial statement <ul style="list-style-type: none"> <li>○ Audited and prepared by an independent CPA if annual contribution is over \$1 million</li> <li>○ reviewed if annual contribution is over \$500,000 but less than \$1 million</li> </ul>
Hawaii	Yes	\$0	\$10 – \$600	Financial statement prepared by an independent CPA if gross support and revenue of over \$500,000 or an audit report by a governmental authority if gross support and revenue is over \$500,000
Idaho	No	–	–	No Audit Requirement
Illinois	Yes	\$15	\$15	Financial statement audited by an independent CPA if gross contributions exceed \$300,000
Indiana	No	–	–	Nonprofits with financial assistance disbursement equal or greater than 50% of their total disbursements, but less than \$750,000 qualify for a tentative waiver
Iowa	No	–	–	No Audit Requirement
Kansas	Yes	\$35	\$40	Financial statement prepared by an independent CPA if annual contributions exceed \$500,000 during the recently completed fiscal year
Kentucky	Yes	\$0	\$0	No Audit Requirement

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
Louisiana	Yes	\$25	\$25	<p>Only recipients of state funds are required to submit</p> <ul style="list-style-type: none"> <li>○ a compilation of financial statements if annual revenue is over \$50,000 but less than \$200,000</li> <li>○ financial review if annual revenue is over \$200,000 but less than \$500,000</li> <li>○ independent audit if annual revenue is over \$500,000.</li> </ul>
Maine	Yes	\$50	\$25	<p>Only a balance sheet is required unless the nonprofit has an audited financial statement at the time of renewal.</p>
Maryland	Yes	\$0 – \$300	\$0 – \$300	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ reviewed or audited by an independent CPA if gross income from charitable contributions is at least \$300,000 but less than \$750,000.</li> <li>○ audited by an independent CPA if gross annual contributions is over \$750,000.</li> </ul>
Massachusetts	Yes	\$100	\$35 – \$2,000	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ reviewed by an independent CPA if gross support and revenue is at least \$200,000</li> <li>○ audit prepared by an independent CPA if gross support and revenue is over \$500,000 audit prepared by a CPA.</li> </ul>

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Michigan	Yes	\$0	\$0	Financial statement <ul style="list-style-type: none"> <li>○ Reviewed or audited by an independent CPA if annual contributions is at least \$250,000 but not over \$500,000</li> <li>○ Audit prepared by an independent CPA if annual contributions is over \$500,000 audit prepared by a CPA.</li> </ul>
Minnesota	Yes	\$25	\$25	Financial statement audited by an independent CPA if total annual revenue is over \$750,000
Mississippi	Yes	\$50	\$50	Financial statement reviewed or audited by an independent CPA if annual contribution is at least \$250,000 but not over \$500,000 when ALL solicitations and fundraisings are conducted by volunteers
Missouri	Yes	\$15	\$15-50	No Audit Requirement
Montana	No	-	-	No Audit Requirement
Nebraska	No	-	-	No Audit Requirement
Nevada	Yes	\$0	\$0	No Audit Requirement
New Hampshire	Yes	\$25	\$75	Financial statement <ul style="list-style-type: none"> <li>○ audited or prepared by an independent CPA if revenue, gains, and other support is over \$2 million</li> <li>○ nonprofits receiving over \$500,000 are required to submit the latest financial statement in accordance with GAAP.</li> </ul>

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
New Jersey	Yes	\$30 – \$250	\$30 – \$250	<ul style="list-style-type: none"> <li>○ Independent audit if revenue, gains, and other support is over \$1 million.</li> <li>○ certified by the organization’s president or authorized officer if gross revenue is at least \$25,000 but not over \$1 million.</li> </ul>
New Mexico	Yes	\$0	\$0	Independent audit for organizations with a gross revenue of over \$500,000
New York	Yes	\$0 – \$25	\$25 – \$1,525	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ audited by an independent CPA if gross annual revenue is over \$1 million.</li> <li>○ financial review prepared by an auditor if gross annual revenue is at least \$250,000 but less than \$1 million.</li> <li>○ financial statement does not need to be reviewed by an independent CPA if gross annual revenue is less than \$250,000.</li> </ul>
North Carolina	Yes	\$0 – \$200	\$0 – \$200	<ul style="list-style-type: none"> <li>○ Organizations that receive more than \$1000 from the State may be asked to conduct an independent audit.</li> <li>○ \$500,000 or more in state funds are required to submit a yellow book audit by a CPA and a schedule of Federal and State awards.</li> </ul>
North Dakota	Yes	\$25	\$10	No Audit Requirement
Ohio	Yes	\$0 – \$200	\$0 – \$200	No Audit Requirement
Oklahoma	Yes	\$15 – \$65	\$15 – \$65	Financial statements audited by an independent CPA if federal funds from all sources is over \$500,000
Oregon	Yes	\$0	\$10 – \$200	No Audit Requirement
Pennsylvania	Yes	\$15 – \$250	\$15 – \$250	Financial statements

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Rhode Island	Yes	\$90	\$90	Financial statement <ul style="list-style-type: none"> <li>○ audited if gross annual income is over \$500,000</li> <li>○ IRS Form 990 or financial statement of the last fiscal year compiled by an independent public or certified accountant.</li> </ul>
South Carolina	Yes	\$50	\$50	No Audit Requirement
South Dakota	No	–	–	No Audit Requirement
Tennessee	Yes	\$50	\$50 – \$300	Financial statement audited by an independent CPA if gross annual revenue over \$500,000 (excluding grants from govt agencies and private foundations)
Texas	Yes	\$200 – \$500	\$200 – \$500	Financial records and financial report prepared in accordance with GAAP and AICPA

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
Utah	Yes	\$75	\$75	Financial statements of nonprofits receiving federal, state, or local government funding <ul style="list-style-type: none"> <li>○ of over \$1 million – GAAS compliant audit</li> <li>○ over \$350,000 but less than \$1 million reviewed by an independent CPA.</li> <li>○ over \$100,000 but less than \$350,000 compiled by an independent CPA.</li> <li>○ over \$25,000 but less than \$100,000 Form 990 or financial survey form</li> </ul>
Vermont	No	–	–	No Audit Requirement
Virginia	Yes	\$100 – \$425	\$30 – \$325	Financial statement <ul style="list-style-type: none"> <li>○ audited by an independent CPA if gross annual revenue is over \$1 million</li> <li>○ reviewed by an independent CPA if gross annual revenue of over \$750,000 but less than \$1 million</li> </ul>
Washington	Yes	\$60	\$40	<b>Tier 2:</b> Form 990 prepared by a CPA if gross revenue averaged over \$1 million but not over \$3 million in the last 3 years OR audited financial statement <b>Tier 3:</b> Audited financial statement if gross revenue averaged over \$3 million
West Virginia	Yes	\$15 – \$50	\$15 – \$50	Financial statement <ul style="list-style-type: none"> <li>○ audited/prepared by an independent CPA if annual contribution is over \$500,000</li> <li>○ Reviewed by an independent CPA if annual contribution is at least \$300,000 but not over \$500,000.</li> </ul>
Wisconsin	Yes	\$15	\$54	Financial statement

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Wyoming	No	-	-	No Audit Requirement



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California	Yes	\$50	\$25–\$1200	Financial statement audited by an independent CPA if gross annual revenue is at least \$2 million
Colorado	Yes	\$10	\$10	No Audit Requirement
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Georgia	Yes	\$35	\$20	Financial statement <ul style="list-style-type: none"> <li>○ Audited and prepared by an independent CPA if annual contribution is over \$1 million</li> <li>○ reviewed if annual contribution is over \$500,000 but less than \$1 million</li> </ul>
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Idaho	No	–	–	No Audit Requirement
Illinois	Yes	\$15	\$15	Financial statement audited by an independent CPA if gross contributions exceed \$300,000
Indiana	No	–	–	Nonprofits with financial assistance disbursement equal or greater than 50% of their total disbursements, but less than \$750,000 qualify for a tentative waiver
Iowa	No	–	–	No Audit Requirement
Kansas	Yes	\$35	\$40	Financial statement prepared by an independent CPA if annual contributions exceed \$500,000 during the recently completed fiscal year
Kentucky	Yes	\$0	\$0	No Audit Requirement

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Maine	Yes	\$50	\$25	<p>Only a balance sheet is required unless the nonprofit has an audited financial statement at the time of renewal.</p>
Maryland	Yes	\$0 – \$300	\$0 – \$300	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ reviewed or audited by an independent CPA if gross income from charitable contributions is at least \$300,000 but less than \$750,000.</li> <li>○ audited by an independent CPA if gross annual contributions is over \$750,000.</li> </ul>
Massachusetts	Yes	\$100	\$35 – \$2,000	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ reviewed by an independent CPA if gross support and revenue is at least \$200,000</li> <li>○ audit prepared by an independent CPA if gross support and revenue is over \$500,000 audit prepared by a CPA.</li> </ul>

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Michigan	Yes	\$0	\$0	Financial statement <ul style="list-style-type: none"> <li>○ Reviewed or audited by an independent CPA if annual contributions is at least \$250,000 but not over \$500,000</li> <li>○ Audit prepared by an independent CPA if annual contributions is over \$500,000 audit prepared by a CPA.</li> </ul>
Minnesota	Yes	\$25	\$25	Financial statement audited by an independent CPA if total annual revenue is over \$750,000
Mississippi	Yes	\$50	\$50	Financial statement reviewed or audited by an independent CPA if annual contribution is at least \$250,000 but not over \$500,000 when ALL solicitations and fundraisings are conducted by volunteers
Missouri	Yes	\$15	\$15-50	No Audit Requirement
Montana	No	-	-	No Audit Requirement
Nebraska	No	-	-	No Audit Requirement
Nevada	Yes	\$0	\$0	No Audit Requirement
New Hampshire	Yes	\$25	\$75	Financial statement <ul style="list-style-type: none"> <li>○ audited or prepared by an independent CPA if revenue, gains, and other support is over \$2 million</li> <li>○ nonprofits receiving over \$500,000 are required to submit the latest financial statement in accordance with GAAP.</li> </ul>

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
New Jersey	Yes	\$30 – \$250	\$30 – \$250	<ul style="list-style-type: none"> <li>○ Independent audit if revenue, gains, and other support is over \$1 million.</li> <li>○ certified by the organization’s president or authorized officer if gross revenue is at least \$25,000 but not over \$1 million.</li> </ul>
New Mexico	Yes	\$0	\$0	Independent audit for organizations with a gross revenue of over \$500,000
New York	Yes	\$0 – \$25	\$25 – \$1,525	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ audited by an independent CPA if gross annual revenue is over \$1 million.</li> <li>○ financial review prepared by an auditor if gross annual revenue is at least \$250,000 but less than \$1 million.</li> <li>○ financial statement does not need to be reviewed by an independent CPA if gross annual revenue is less than \$250,000.</li> </ul>
North Carolina	Yes	\$0 – \$200	\$0 – \$200	<ul style="list-style-type: none"> <li>○ Organizations that receive more than \$1000 from the State may be asked to conduct an independent audit.</li> <li>○ \$500,000 or more in state funds are required to submit a yellow book audit by a CPA and a schedule of Federal and State awards.</li> </ul>
North Dakota	Yes	\$25	\$10	No Audit Requirement
Ohio	Yes	\$0 – \$200	\$0 – \$200	No Audit Requirement
Oklahoma	Yes	\$15 – \$65	\$15 – \$65	Financial statements audited by an independent CPA if federal funds from all sources is over \$500,000
Oregon	Yes	\$0	\$10 – \$200	No Audit Requirement
Pennsylvania	Yes	\$15 – \$250	\$15 – \$250	Financial statements

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Rhode Island	Yes	\$90	\$90	Financial statement <ul style="list-style-type: none"> <li>○ audited if gross annual income is over \$500,000</li> <li>○ IRS Form 990 or financial statement of the last fiscal year compiled by an independent public or certified accountant.</li> </ul>
South Carolina	Yes	\$50	\$50	No Audit Requirement
South Dakota	No	–	–	No Audit Requirement
Tennessee	Yes	\$50	\$50 – \$300	Financial statement audited by an independent CPA if gross annual revenue over \$500,000 (excluding grants from govt agencies and private foundations)
Texas	Yes	\$200 – \$500	\$200 – \$500	Financial records and financial report prepared in accordance with GAAP and AICPA

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Utah	Yes	\$75	\$75	<p>Financial statements of nonprofits receiving federal, state, or local government funding</p> <ul style="list-style-type: none"> <li>○ of over \$1 million – GAAS compliant audit</li> <li>○ over \$350,000 but less than \$1 million reviewed by an independent CPA.</li> <li>○ over \$100,000 but less than \$350,000 compiled by an independent CPA.</li> <li>○ over \$25,000 but less than \$100,000 Form 990 or financial survey form</li> </ul>
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West Virginia	Yes	\$15 – \$50	\$15 – \$50	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ audited/prepared by an independent CPA if annual contribution is over \$500,000</li> <li>○ Reviewed by an independent CPA if annual contribution is at least \$300,000 but not over \$500,000.</li> </ul>
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Texas	Yes	\$200 – \$500	\$200 – \$500	Financial records and financial report prepared in accordance with GAAP and AICPA

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
Utah	Yes	\$75	\$75	<p>Financial statements of nonprofits receiving federal, state, or local government funding</p> <ul style="list-style-type: none"> <li>○ of over \$1 million – GAAS compliant audit</li> <li>○ over \$350,000 but less than \$1 million reviewed by an independent CPA.</li> <li>○ over \$100,000 but less than \$350,000 compiled by an independent CPA.</li> <li>○ over \$25,000 but less than \$100,000 Form 990 or financial survey form</li> </ul>
Vermont	No	–	–	No Audit Requirement
Virginia	Yes	\$100 – \$425	\$30 – \$325	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ audited by an independent CPA if gross annual revenue is over \$1 million</li> <li>○ reviewed by an independent CPA if gross annual revenue of over \$750,000 but less than \$1 million</li> </ul>
Washington	Yes	\$60	\$40	<p><b>Tier 2:</b> Form 990 prepared by a CPA if gross revenue averaged over \$1 million but not over \$3 million in the last 3 years OR audited financial statement</p> <p><b>Tier 3:</b> Audited financial statement if gross revenue averaged over \$3 million</p>
West Virginia	Yes	\$15 – \$50	\$15 – \$50	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ audited/prepared by an independent CPA if annual contribution is over \$500,000</li> <li>○ Reviewed by an independent CPA if annual contribution is at least \$300,000 but not over \$500,000.</li> </ul>
Wisconsin	Yes	\$15	\$54	Financial statement

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
				<ul style="list-style-type: none"> <li>○ audited and must include an opinion of an independent CPA if annual contribution is over \$500,000</li> <li>○ reviewed by an independent CPA if annual contribution is at least \$300,000 but not over \$500.</li> </ul>
Wyoming	No	-	-	No Audit Requirement



State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
Alabama	Yes	\$25	\$25	Financial statement audited by an independent CPA if annual revenue is over \$500,000
Alaska	Yes	\$40	\$40	Single audit required from recipients of state financial assistance that expends over \$750,000.
Arizona	No	–	–	No Audit Requirement
Arkansas	Yes	\$0	\$0	Financial statement audited by an independent CPA if gross revenue is over \$500,000
California	Yes	\$50	\$25–\$1200	Financial statement audited by an independent CPA if gross annual revenue is at least \$2 million
Colorado	Yes	\$10	\$10	No Audit Requirement
Connecticut	Yes	\$50	\$50	Financial statement audited by an independent CPA if gross annual revenue (excluding state/federal financial assistance and revenue from trusts) exceeds \$500,000
Delaware	No	–	–	No Audit Requirement
District of Columbia	Yes	\$412.50	\$412.50	No Audit Requirement

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
Florida	Yes	\$10 – \$400	\$10 – \$400	Financial statement <ul style="list-style-type: none"> <li>○ independent audit is required if annual contributions are over \$1 million.</li> <li>○ reviewed or audited by an independent CPA if annual contributions are over \$500,000 but less than \$1 million.</li> <li>○ compilation, audit, or review is optional for contributions less than \$500,000.</li> </ul>
Georgia	Yes	\$35	\$20	Financial statement <ul style="list-style-type: none"> <li>○ Audited and prepared by an independent CPA if annual contribution is over \$1 million</li> <li>○ reviewed if annual contribution is over \$500,000 but less than \$1 million</li> </ul>
Hawaii	Yes	\$0	\$10 – \$600	Financial statement prepared by an independent CPA if gross support and revenue of over \$500,000 or an audit report by a governmental authority if gross support and revenue is over \$500,000
Idaho	No	–	–	No Audit Requirement
Illinois	Yes	\$15	\$15	Financial statement audited by an independent CPA if gross contributions exceed \$300,000
Indiana	No	–	–	Nonprofits with financial assistance disbursement equal or greater than 50% of their total disbursements, but less than \$750,000 qualify for a tentative waiver
Iowa	No	–	–	No Audit Requirement
Kansas	Yes	\$35	\$40	Financial statement prepared by an independent CPA if annual contributions exceed \$500,000 during the recently completed fiscal year
Kentucky	Yes	\$0	\$0	No Audit Requirement

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
Louisiana	Yes	\$25	\$25	<p>Only recipients of state funds are required to submit</p> <ul style="list-style-type: none"> <li>○ a compilation of financial statements if annual revenue is over \$50,000 but less than \$200,000</li> <li>○ financial review if annual revenue is over \$200,000 but less than \$500,000</li> <li>○ independent audit if annual revenue is over \$500,000.</li> </ul>
Maine	Yes	\$50	\$25	<p>Only a balance sheet is required unless the nonprofit has an audited financial statement at the time of renewal.</p>
Maryland	Yes	\$0 – \$300	\$0 – \$300	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ reviewed or audited by an independent CPA if gross income from charitable contributions is at least \$300,000 but less than \$750,000.</li> <li>○ audited by an independent CPA if gross annual contributions is over \$750,000.</li> </ul>
Massachusetts	Yes	\$100	\$35 – \$2,000	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ reviewed by an independent CPA if gross support and revenue is at least \$200,000</li> <li>○ audit prepared by an independent CPA if gross support and revenue is over \$500,000 audit prepared by a CPA.</li> </ul>

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
Michigan	Yes	\$0	\$0	Financial statement <ul style="list-style-type: none"> <li>○ Reviewed or audited by an independent CPA if annual contributions is at least \$250,000 but not over \$500,000</li> <li>○ Audit prepared by an independent CPA if annual contributions is over \$500,000 audit prepared by a CPA.</li> </ul>
Minnesota	Yes	\$25	\$25	Financial statement audited by an independent CPA if total annual revenue is over \$750,000
Mississippi	Yes	\$50	\$50	Financial statement reviewed or audited by an independent CPA if annual contribution is at least \$250,000 but not over \$500,000 when ALL solicitations and fundraisings are conducted by volunteers
Missouri	Yes	\$15	\$15-50	No Audit Requirement
Montana	No	-	-	No Audit Requirement
Nebraska	No	-	-	No Audit Requirement
Nevada	Yes	\$0	\$0	No Audit Requirement
New Hampshire	Yes	\$25	\$75	Financial statement <ul style="list-style-type: none"> <li>○ audited or prepared by an independent CPA if revenue, gains, and other support is over \$2 million</li> <li>○ nonprofits receiving over \$500,000 are required to submit the latest financial statement in accordance with GAAP.</li> </ul>

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
New Jersey	Yes	\$30 – \$250	\$30 – \$250	<ul style="list-style-type: none"> <li>○ Independent audit if revenue, gains, and other support is over \$1 million.</li> <li>○ certified by the organization’s president or authorized officer if gross revenue is at least \$25,000 but not over \$1 million.</li> </ul>
New Mexico	Yes	\$0	\$0	Independent audit for organizations with a gross revenue of over \$500,000
New York	Yes	\$0 – \$25	\$25 – \$1,525	Financial statement <ul style="list-style-type: none"> <li>○ audited by an independent CPA if gross annual revenue is over \$1 million.</li> <li>○ financial review prepared by an auditor if gross annual revenue is at least \$250,000 but less than \$1 million.</li> <li>○ financial statement does not need to be reviewed by an independent CPA if gross annual revenue is less than \$250,000.</li> </ul>
North Carolina	Yes	\$0 – \$200	\$0 – \$200	<ul style="list-style-type: none"> <li>○ Organizations that receive more than \$1000 from the State may be asked to conduct an independent audit.</li> <li>○ \$500,000 or more in state funds are required to submit a yellow book audit by a CPA and a schedule of Federal and State awards.</li> </ul>
North Dakota	Yes	\$25	\$10	No Audit Requirement
Ohio	Yes	\$0 – \$200	\$0 – \$200	No Audit Requirement
Oklahoma	Yes	\$15 – \$65	\$15 – \$65	Financial statements audited by an independent CPA if federal funds from all sources is over \$500,000
Oregon	Yes	\$0	\$10 – \$200	No Audit Requirement
Pennsylvania	Yes	\$15 – \$250	\$15 – \$250	Financial statements

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
				<ul style="list-style-type: none"> <li>○ audited by an independent CPA if annual contribution is over \$750,000</li> <li>○ reviewed or audited by an independent CPA if annual contribution is over \$250,000 but less than \$750,000</li> <li>○ compilation, review, or audit prepared by an independent CPA if annual contribution is between \$100,000 and \$250,000.</li> </ul>
Rhode Island	Yes	\$90	\$90	Financial statement <ul style="list-style-type: none"> <li>○ audited if gross annual income is over \$500,000</li> <li>○ IRS Form 990 or financial statement of the last fiscal year compiled by an independent public or certified accountant.</li> </ul>
South Carolina	Yes	\$50	\$50	No Audit Requirement
South Dakota	No	–	–	No Audit Requirement
Tennessee	Yes	\$50	\$50 – \$300	Financial statement audited by an independent CPA if gross annual revenue over \$500,000 (excluding grants from govt agencies and private foundations)
Texas	Yes	\$200 – \$500	\$200 – \$500	Financial records and financial report prepared in accordance with GAAP and AICPA

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
Utah	Yes	\$75	\$75	<p>Financial statements of nonprofits receiving federal, state, or local government funding</p> <ul style="list-style-type: none"> <li>○ of over \$1 million – GAAS compliant audit</li> <li>○ over \$350,000 but less than \$1 million reviewed by an independent CPA.</li> <li>○ over \$100,000 but less than \$350,000 compiled by an independent CPA.</li> <li>○ over \$25,000 but less than \$100,000 Form 990 or financial survey form</li> </ul>
Vermont	No	–	–	No Audit Requirement
Virginia	Yes	\$100 – \$425	\$30 – \$325	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ audited by an independent CPA if gross annual revenue is over \$1 million</li> <li>○ reviewed by an independent CPA if gross annual revenue of over \$750,000 but less than \$1 million</li> </ul>
Washington	Yes	\$60	\$40	<p><b>Tier 2:</b> Form 990 prepared by a CPA if gross revenue averaged over \$1 million but not over \$3 million in the last 3 years OR audited financial statement</p> <p><b>Tier 3:</b> Audited financial statement if gross revenue averaged over \$3 million</p>
West Virginia	Yes	\$15 – \$50	\$15 – \$50	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ audited/prepared by an independent CPA if annual contribution is over \$500,000</li> <li>○ Reviewed by an independent CPA if annual contribution is at least \$300,000 but not over \$500,000.</li> </ul>
Wisconsin	Yes	\$15	\$54	Financial statement

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
				<ul style="list-style-type: none"> <li>○ audited and must include an opinion of an independent CPA if annual contribution is over \$500,000</li> <li>○ reviewed by an independent CPA if annual contribution is at least \$300,000 but not over \$500.</li> </ul>
Wyoming	No	-	-	No Audit Requirement



State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
Alabama	Yes	\$25	\$25	Financial statement audited by an independent CPA if annual revenue is over \$500,000
Alaska	Yes	\$40	\$40	Single audit required from recipients of state financial assistance that expends over \$750,000.
Arizona	No	–	–	No Audit Requirement
Arkansas	Yes	\$0	\$0	Financial statement audited by an independent CPA if gross revenue is over \$500,000
California	Yes	\$50	\$25–\$1200	Financial statement audited by an independent CPA if gross annual revenue is at least \$2 million
Colorado	Yes	\$10	\$10	No Audit Requirement
Connecticut	Yes	\$50	\$50	Financial statement audited by an independent CPA if gross annual revenue (excluding state/federal financial assistance and revenue from trusts) exceeds \$500,000
Delaware	No	–	–	No Audit Requirement
District of Columbia	Yes	\$412.50	\$412.50	No Audit Requirement

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
Florida	Yes	\$10 – \$400	\$10 – \$400	Financial statement <ul style="list-style-type: none"> <li>○ independent audit is required if annual contributions are over \$1 million.</li> <li>○ reviewed or audited by an independent CPA if annual contributions are over \$500,000 but less than \$1 million.</li> <li>○ compilation, audit, or review is optional for contributions less than \$500,000.</li> </ul>
Georgia	Yes	\$35	\$20	Financial statement <ul style="list-style-type: none"> <li>○ Audited and prepared by an independent CPA if annual contribution is over \$1 million</li> <li>○ reviewed if annual contribution is over \$500,000 but less than \$1 million</li> </ul>
Hawaii	Yes	\$0	\$10 – \$600	Financial statement prepared by an independent CPA if gross support and revenue of over \$500,000 or an audit report by a governmental authority if gross support and revenue is over \$500,000
Idaho	No	–	–	No Audit Requirement
Illinois	Yes	\$15	\$15	Financial statement audited by an independent CPA if gross contributions exceed \$300,000
Indiana	No	–	–	Nonprofits with financial assistance disbursement equal or greater than 50% of their total disbursements, but less than \$750,000 qualify for a tentative waiver
Iowa	No	–	–	No Audit Requirement
Kansas	Yes	\$35	\$40	Financial statement prepared by an independent CPA if annual contributions exceed \$500,000 during the recently completed fiscal year
Kentucky	Yes	\$0	\$0	No Audit Requirement

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
Louisiana	Yes	\$25	\$25	<p>Only recipients of state funds are required to submit</p> <ul style="list-style-type: none"> <li>○ a compilation of financial statements if annual revenue is over \$50,000 but less than \$200,000</li> <li>○ financial review if annual revenue is over \$200,000 but less than \$500,000</li> <li>○ independent audit if annual revenue is over \$500,000.</li> </ul>
Maine	Yes	\$50	\$25	<p>Only a balance sheet is required unless the nonprofit has an audited financial statement at the time of renewal.</p>
Maryland	Yes	\$0 – \$300	\$0 – \$300	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ reviewed or audited by an independent CPA if gross income from charitable contributions is at least \$300,000 but less than \$750,000.</li> <li>○ audited by an independent CPA if gross annual contributions is over \$750,000.</li> </ul>
Massachusetts	Yes	\$100	\$35 – \$2,000	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ reviewed by an independent CPA if gross support and revenue is at least \$200,000</li> <li>○ audit prepared by an independent CPA if gross support and revenue is over \$500,000 audit prepared by a CPA.</li> </ul>

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
Michigan	Yes	\$0	\$0	Financial statement <ul style="list-style-type: none"> <li>○ Reviewed or audited by an independent CPA if annual contributions is at least \$250,000 but not over \$500,000</li> <li>○ Audit prepared by an independent CPA if annual contributions is over \$500,000 audit prepared by a CPA.</li> </ul>
Minnesota	Yes	\$25	\$25	Financial statement audited by an independent CPA if total annual revenue is over \$750,000
Mississippi	Yes	\$50	\$50	Financial statement reviewed or audited by an independent CPA if annual contribution is at least \$250,000 but not over \$500,000 when ALL solicitations and fundraisings are conducted by volunteers
Missouri	Yes	\$15	\$15-50	No Audit Requirement
Montana	No	-	-	No Audit Requirement
Nebraska	No	-	-	No Audit Requirement
Nevada	Yes	\$0	\$0	No Audit Requirement
New Hampshire	Yes	\$25	\$75	Financial statement <ul style="list-style-type: none"> <li>○ audited or prepared by an independent CPA if revenue, gains, and other support is over \$2 million</li> <li>○ nonprofits receiving over \$500,000 are required to submit the latest financial statement in accordance with GAAP.</li> </ul>

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
New Jersey	Yes	\$30 – \$250	\$30 – \$250	<ul style="list-style-type: none"> <li>○ Independent audit if revenue, gains, and other support is over \$1 million.</li> <li>○ certified by the organization’s president or authorized officer if gross revenue is at least \$25,000 but not over \$1 million.</li> </ul>
New Mexico	Yes	\$0	\$0	Independent audit for organizations with a gross revenue of over \$500,000
New York	Yes	\$0 – \$25	\$25 – \$1,525	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ audited by an independent CPA if gross annual revenue is over \$1 million.</li> <li>○ financial review prepared by an auditor if gross annual revenue is at least \$250,000 but less than \$1 million.</li> <li>○ financial statement does not need to be reviewed by an independent CPA if gross annual revenue is less than \$250,000.</li> </ul>
North Carolina	Yes	\$0 – \$200	\$0 – \$200	<ul style="list-style-type: none"> <li>○ Organizations that receive more than \$1000 from the State may be asked to conduct an independent audit.</li> <li>○ \$500,000 or more in state funds are required to submit a yellow book audit by a CPA and a schedule of Federal and State awards.</li> </ul>
North Dakota	Yes	\$25	\$10	No Audit Requirement
Ohio	Yes	\$0 – \$200	\$0 – \$200	No Audit Requirement
Oklahoma	Yes	\$15 – \$65	\$15 – \$65	Financial statements audited by an independent CPA if federal funds from all sources is over \$500,000
Oregon	Yes	\$0	\$10 – \$200	No Audit Requirement
Pennsylvania	Yes	\$15 – \$250	\$15 – \$250	Financial statements

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
				<ul style="list-style-type: none"> <li>○ audited by an independent CPA if annual contribution is over \$750,000</li> <li>○ reviewed or audited by an independent CPA if annual contribution is over \$250,000 but less than \$750,000</li> <li>○ compilation, review, or audit prepared by an independent CPA if annual contribution is between \$100,000 and \$250,000.</li> </ul>
Rhode Island	Yes	\$90	\$90	Financial statement <ul style="list-style-type: none"> <li>○ audited if gross annual income is over \$500,000</li> <li>○ IRS Form 990 or financial statement of the last fiscal year compiled by an independent public or certified accountant.</li> </ul>
South Carolina	Yes	\$50	\$50	No Audit Requirement
South Dakota	No	–	–	No Audit Requirement
Tennessee	Yes	\$50	\$50 – \$300	Financial statement audited by an independent CPA if gross annual revenue over \$500,000 (excluding grants from govt agencies and private foundations)
Texas	Yes	\$200 – \$500	\$200 – \$500	Financial records and financial report prepared in accordance with GAAP and AICPA

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
Utah	Yes	\$75	\$75	<p>Financial statements of nonprofits receiving federal, state, or local government funding</p> <ul style="list-style-type: none"> <li>○ of over \$1 million – GAAS compliant audit</li> <li>○ over \$350,000 but less than \$1 million reviewed by an independent CPA.</li> <li>○ over \$100,000 but less than \$350,000 compiled by an independent CPA.</li> <li>○ over \$25,000 but less than \$100,000 Form 990 or financial survey form</li> </ul>
Vermont	No	–	–	No Audit Requirement
Virginia	Yes	\$100 – \$425	\$30 – \$325	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ audited by an independent CPA if gross annual revenue is over \$1 million</li> <li>○ reviewed by an independent CPA if gross annual revenue of over \$750,000 but less than \$1 million</li> </ul>
Washington	Yes	\$60	\$40	<p><b>Tier 2:</b> Form 990 prepared by a CPA if gross revenue averaged over \$1 million but not over \$3 million in the last 3 years OR audited financial statement</p> <p><b>Tier 3:</b> Audited financial statement if gross revenue averaged over \$3 million</p>
West Virginia	Yes	\$15 – \$50	\$15 – \$50	<p>Financial statement</p> <ul style="list-style-type: none"> <li>○ audited/prepared by an independent CPA if annual contribution is over \$500,000</li> <li>○ Reviewed by an independent CPA if annual contribution is at least \$300,000 but not over \$500,000.</li> </ul>
Wisconsin	Yes	\$15	\$54	Financial statement

State	Is Charitable Solicitation Registration Required?	Initial Registration Fee	Annual Renewal Fee	Audit Threshold
				<ul style="list-style-type: none"> <li>○ audited and must include an opinion of an independent CPA if annual contribution is over \$500,000</li> <li>○ reviewed by an independent CPA if annual contribution is at least \$300,000 but not over \$500.</li> </ul>
Wyoming	No	-	-	No Audit Requirement