State of South Carolina
Office of the Secretary of State
The Honorable Mark Hammond

1205 Pendleton Street, Suite 525, Columbia SC 29201
Division of Public Charities
Phone (803) 734-1790
sos.sc.gov • charities @.sos.sc.gov

The Solicitation of Charitable Funds Act

Parent Teacher Associations

What does the Solicitation of Charitable Funds Act require?

- Parent-teacher associations affiliated with a school are excluded from the provisions of the Solicitation of Charitable Funds Act if none of the fundraising activities are conducted by professional solicitors. (§33-56-55)
- Parent-teacher associations (PTA's) affiliated with a school that enter into a contract with a professional solicitor must file a Registration Statement for a Charitable Organization along with a copy of their financial report for the preceding fiscal year.
  - "Professional fundraising counsel" means a person that for a fixed rate of compensation plans, conducts, manages, prepares materials for, advises, or acts as a consultant, directly or indirectly, in connection with soliciting contributions for or on behalf of a charitable organization, but that actually does not solicit, receive, or collect contributions as a part of these services. A person whose compensation is computed on the basis of funds actually raised or to be raised is not a professional fundraising counsel pursuant to the provisions of this chapter.
  - "Professional solicitor" means a person that, for monetary or other consideration, solicits contributions for or on behalf of a charitable organization. "Professional solicitor" also means a person that plans, conducts, manages, carries on, advises, or acts as a consultant to a charitable organization in connection with the solicitation of contributions but does not qualify as "professional fundraising counsel".
- PTAs that use professional solicitors are required to register with the Secretary of State's Public Charities division.
  - A charitable organization which intends to solicit contributions within this State or have contributions solicited on its behalf must file a registration statement with the Secretary of State, before solicitation begins.
- If an organization qualifies for exemption, they can submit a shorter, no fee Application for Exemption if their gross revenue does not exceed $7,500.
- Any organization that does not qualify for exemption must file a financial report 4 ½ months after the end of the fiscal year unless and extension is requested.

Financial Reporting

We accept IRS Form 990 or 990-EZ, we do not accept the IRS 990-N. The Secretary of State's Annual Financial Report Form can be filed if the PTA does not complete the full IRS 990 or IRS 990-EZ.

Required Financial Information

- Itemized support and revenue statements disclosing direct public support from solicitation, indirect public support, government grants, program service revenue, and other revenue.
- Specific and itemized expense statements disclosing program services, public information expenditures, fundraising costs, payments to affiliates, management costs, and salaries paid.
- Balance sheet disclosures containing total assets and liabilities.

Program Expenses, Management Expenses, Fundraising Expenses

- Program services are mainly those activities that further the organization's exempt purposes.
  - In most cases they should not be equal to total expenses
  - They should never be greater than total expenses
  - The statute requires the program expenses be itemized
- Management costs include "costs of board of directors' meetings, committee meetings, and staff meetings (unless they involve specific program services or fundraising activities); general legal services; accounting (including patient accounting and billing); general liability insurance; office management; auditing; human resources, and other centralized services; preparation, publication, and distribution of an annual report; and management of investments.
- Filing fees with the Secretary of State's Office cannot be considered a program expense.
- Fundraising expenses should not be reported as program-service expenses even though one of the organization's purposes is to solicit contributions.

Public Search Information

- **YOUR MEDICAL CLINIC**
- Public Id: P9987
- Mr. James Doe, CEO
  15 Main Drive, Hilton Head Island, SC29926

  Status: Registered: Information from this organization's annual financial report is listed below.
  Below are figures for the organization's fiscal year **7/1/2023 - 6/30/2024**.

TOTAL REVENUE:	**$4,324,212.00**
PROGRAM EXPENSES:	**$3,650,474.00**
TOTAL EXPENSES:	**$3,881,951.00**
NET ASSETS:	**$9,164,810.00**
FUNDRAISER COSTS:	**$216,041.00**

- According to the financial information filed with this office, this organization devoted **94.0%** of its total expenses to program services during the year reported.

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Compliance and Filing Requirements

Fiscal year end: June 30

Each organization is given two IDs, a private ID which is your username for logging into our system and a public ID which is displayed on our website and written confirmations of your registration.

Username/Private ID: C13345

Public: P13345

Annual Requirements for Non-Exempt Charitable Organizations

1. On or before November 15th, renew registration as a charitable organization.
2. On or before November 15th, file one of the following (if required):
   a. IRS 990-EZ or IRS 990
   b. Annual Financial Report
3. If a financial report will not be ready the organization must request an extension for time to file. You may have up to six months of extra time. The extension can only be used for the financial report, **not the registration.** We accept an email requesting the extension or you may file an extension online from your dashboard.

Please visit the charities page on our website for additional information.
Charities | SC Secretary of State

Requirements for Conducting Raffles

1. Before advertising or selling raffle tickets you must be registered as a charitable organization and registered to conduct raffles.
   a. The fine is $500.00 for conducting a raffle without being registered.
2. On or before November 15th, renew the raffle registration if you plan on conducting a nonexempt raffle during the fiscal year.
4. On or before November 15th, complete the raffle financial report for the prior fiscal year. Financial reports for raffles are not allowed to have an extended due date and are due no later than November 15th or a fine will automatically begin accruing at $10.00 per day.

Please visit the raffles page on our website for additional information.
Raffles | SC Secretary of State

Schedule of communication from our office:

1. The first week of April an email reminder will be sent to the current contact person. The email will contain instructions for renewing the registration and filing the financial report.
    a. All filings can be done online.
    b. It is the organization's responsibility to update information for the contact person with our office if there is a change during the year.
    c. Once the renewal has been completed a confirmation letter will be sent to the current contact person.

2. Thirty (30) days after the renewal date passes, if the organization has not renewed an email stating the registration has expired will be sent to the contact person, the organization must stop all solicitation until they are properly registered with the public charities division.

3. Additionally, thirty (30) days after the renewal date passes, a Notice of Violation will be sent by certified mail to the contact person if one of the following occurs.
    a. The organization is soliciting and has not renewed its registration.
    b. The charity financial report or an extension request (for charitable organization) has not been filed with our office.
    c. The raffle financial report has not been filed with our office.

4. If the organization does not respond to the Notice of Violation within 15 days of receipt the following fines may be imposed.
    a. Registration, $2,000.00 fine on the 15th day for the charity registration.
    b. Financial Report, a fine will accrue at $10.00 per day from the day it was due until the day it is received up to a maximum $2,000.00.
    c. If the filings are not received or fine payments made the organization is suspended 30 days after the fine invoice is received.

5. Raffle registration, $500.00 fine is immediately assessed for a delinquent registration.

6. Raffle financial reports, $10.00 per day fine is immediately assessed from the due date for a delinquent raffle financial report.

If you have any questions about the registration process or need additional assistance, please contact the Division of Public Charities at charities@sos.sc.gov or 1-803-734-1790 or Kim Wickersham at kwickersham@sos.sc.gov or 803-734-2174.

New Year, New Officers

Requirements for the Secretary of State's Public Charities Division

AS SOON AS THE NEW YEAR BEGINS…

Notify the division of the new officers using one of the following methods:

- Log into the online dashboard for the PTA and update the contact person.
- Send an email to charities@sos.sc.gov asking us to update the contact person for the PTA.

ANYTIME AFTER JULY 1ST BUT NO LATER THAN NOVEMBER 15TH …

Submit required filings by their due date using one of the following methods:

- Log into the online dashboard for the the PTA.
- Submit filings for the PTA by mailing to our office at 1205 Pendleton St. Suite 525, Columbia, SC 29201.

Charity registration or renewal is due November 15th

- The renewal can be filed as early as July 1st of the new fiscal year.
- No extensions are allowed for charity registrations.

One of the following are due by November 15th

- Financial report for the prior fiscal year
- Extension request for the financial report the prior fiscal year

Raffle registration or renewal is due November 15th

- If the organization will hold nonexempt raffles.
- No extensions are allowed for raffle registrations.

One of the following are due by November 15th

- Raffle Financial report for the prior fiscal year.
- No extensions are allowed for raffle financial reports.

ANY QUESTIONS?

Public Charities Division: charities@sos.sc.gov or 803-734-1790

Please visit the charities page on our website for additional information.
Charities | SC Secretary of State

Please visit the raffles page on our website for additional information.
Raffles | SC Secretary of State

Need assistance with the navigating the website when filing your charity registration or financial extension or report? The Secretary of State's Office now offers online tutorials. Use the following link to view the available tutorials.

Video Tutorials | SC Secretary of State

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Division of Public Charities

Charitable Organizations

All charitable organizations that solicit contributions or have contributions solicited on their behalf must register with the Secretary of State's Office prior to any solicitation activity and renew on an annually, unless they fall under one of the statutory exemptions from registration.

Charitable Raffles

Only qualified nonprofit organizations are eligible to conduct raffles. Unless specifically excluded from registration under the Solicitation of Charitable Funds Act, an organization that wishes to conduct raffles must be registered with the Secretary of State's Division of Public Charities.

Charitable Organization Search

Look up charities by name to check the registration status and to see the most recent financial information on file with the Secretary of State's Division of Public Charities.

You may search online or by using our GiveSmartSC mobile app.

SOS.SC.GOV

Available on the App Store

ANDROID APP ON Google play