

Charitable Disclosure Statements

As of June 1, 2026

Arkansas

Use an Arkansas address, including a return address, in any solicitation unless the: (A) Charitable organization maintains and staffs an office at that address; (B) Solicitation discloses in writing immediately proximate to the address located in this state both the address of the charitable organization's actual headquarters and the fact that the address is that of a mail drop box or is located in a mail-handling facility; or (C) Person, if soliciting by phone, discloses the address of the organization's actual headquarters in addition to any address maintained in this state. Ark. Code Ann. § 4-28-412

California

(a) Prior to any solicitation or sales solicitation for charitable purposes, the solicitor or seller shall exhibit to the prospective donor or purchaser a card entitled "Solicitation or Sale for Charitable Purposes Card." The card shall be signed and dated under penalty of perjury by an individual who is a principal, staff member, or officer of the soliciting organization. The card shall give the name and address of the soliciting organization or the person who signed the card and the name and business address of the paid individual who is doing the actual soliciting.

In lieu of exhibiting a card, the solicitor or seller may distribute during the course of the solicitation any printed material, such as a solicitation brochure, provided the material complies with the standards set forth below, and provided that the solicitor or seller informs the prospective donor or purchaser that the information as required below is contained in the printed material.

Information on the card or printed material shall be presented in at least 10-point type and shall include the following:

(1) The name and address of the combined campaign, each organization, or fund on behalf of which all or any part of the money collected will be utilized for charitable purposes.

(2) If there is no organization or fund, the manner in which the money collected will be utilized for charitable purposes.

(3) The non-tax-exempt status of the organization or fund, if the organization or fund for which the money or funds are being solicited does not have a charitable tax exemption under both federal and state law.

(4) The percentage of the total gift or purchase price which may be deducted as a charitable contribution under both federal and state law. If no portion is so deductible the card shall state that "This contribution is not tax deductible."

(5) If the organization making the solicitation represents any nongovernmental organization by any name which includes, but is not limited to, the term "officer," "peace officer," "police," "law enforcement," "reserve officer," "deputy," "California Highway Patrol," "Highway Patrol," "deputy sheriff," "firefighter," or "fire marshal," which would reasonably be understood to imply that the organization is composed of law enforcement or firefighting personnel, the solicitor shall give the total number of members in the organization and the number of members working or living within the county where the solicitation is being made, and if the solicitation is for advertising, the statewide circulation of the publication in which the solicited ad will appear.

(6) If the organization making the solicitation represents any nongovernmental organization by any name which includes, but is not limited to, the term "veteran" or "veterans," which would reasonably be understood to imply that the organization is composed of veterans, the solicitor shall give the total number of members in the organization and the number of members working or living within the county where the solicitation is being made. This paragraph does not apply to federally chartered or state incorporated veterans' organizations with 200 or more dues paying members or to a thrift store operated or controlled by a federally chartered or state incorporated veterans' organization. This paragraph does not apply to any state incorporated community-based organization that provides direct services to veterans and their families and qualifies as a tax-exempt organization under Section 501(c)(3) or 501(c)(19) of the Internal Revenue Code and Section 23701d of the Revenue and Taxation Code.

...

(c) When the solicitation is not a sales solicitation, any individual volunteer who receives no compensation of any type from, or in connection with, a solicitation by any charitable organization may comply with the disclosure provisions by providing the name and address of the charitable organization on behalf of which all or any part of the money collected will be utilized for charitable purposes, by stating the charitable purposes for which the solicitation is made, and by stating to the person solicited that information about revenues and expenses of the organization, including its administration and fundraising costs, may be obtained by contacting the organization's office at the address disclosed. The organization shall provide this information to the person solicited within seven days after receipt of the request.

(d) A volunteer who receives no compensation of any type from, or in connection with, a solicitation or sales solicitation by a charitable organization which has qualified for a tax exemption under Section 501(c)(3) of the Internal Revenue Code of 1954, and who is 18 years of age or younger, is not required to make any disclosures pursuant to this section.

California Business and Professions Code § 17510.3

If the initial solicitation or sales solicitation is made by radio, television, letter, telephone, or any other means not involving direct personal contact with the person solicited, including over the Internet, this solicitation shall clearly disclose the information required by Section 17510.3. This disclosure requirement shall not apply to any radio or television solicitation of 60 seconds or less. If the gift is subsequently made or the sale is subsequently consummated, the solicitation or sale for charitable purposes card shall be mailed to or otherwise delivered to the donor, or to the buyer with the item or items purchased.

California Business and Professions Code § 17510.4

Delaware

1) The solicitor must identify themselves and the agency for which the funds are solicited and 2) donors are entitled to question how the funds will be allocated between administrative costs and actual charitable use. (<http://revenue.delaware.gov>)

Florida	(2) A charitable organization or sponsor soliciting in this state must include all of the following disclosures at the point of solicitation: (a) The name of the charitable organization or sponsor and state of the principal place of business of the charitable organization or sponsor; (b) A description of the purpose or purposes for which the solicitation is being made; (c) Upon request, the name and either the address or telephone number of a representative to whom inquiries could be addressed; (d) Upon request, the amount of the contribution which may be deducted as a charitable contribution under federal income tax laws; (e) Upon request, the source from which a written financial statement may be obtained. Such financial statement must be for the immediate past fiscal year and must be consistent with the annual financial report filed under s. 496.407. The written financial statement must be provided within 14 days after the request and must state the purpose for which funds are raised, the total amount of all contributions raised, the total costs and expenses incurred in raising contributions, the total amount of contributions dedicated to the stated purpose or disbursed for the stated purpose, and whether the services of another person or organization have been contracted to conduct solicitation activities. (3) Every charitable organization or sponsor which is required to register under s. 496.405 must conspicuously display in capital letters the following statement (including registration number) on every printed solicitation, written confirmation, receipt, or reminder of a contribution: "A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE WITHIN THE STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE." REGISTRATION #: CH _____ The statement must include a toll-free number and website for the division which can be used to obtain the registration information. If the solicitation consists of more than one piece, the statement must be displayed prominently in the solicitation materials. If the solicitation occurs on a website, the statement must be conspicuously displayed on any webpage that identifies a mailing address where contributions are to be sent, identifies a telephone number to call to process contributions, or provides for online processing of contributions. <u>Florida Statutes, Title XXXIII § 496.411</u>
Georgia	(a) Every charitable organization, paid solicitor, or solicitor agent required to be registered under this Code section, at the time of any solicitation that occurs in or from this state, shall include the following disclosures: (1) The name and location of the paid solicitor and solicitor agent, if any; (2) The name and location of the charitable organization for which the solicitation is being made; (3) That the following information will be sent upon request: (A) A full and fair description of the charitable program for which the solicitation campaign is being carried out and, if different, a full and fair description of the programs and activities of the charitable organization on whose behalf the solicitation is being carried out; and (B) A financial statement or summary which shall be consistent with the financial statement required to be filed with the Secretary of State pursuant to Code Section 43-17-5; and (4) If made by a solicitor agent or paid solicitor, that the solicitation is being made by a paid solicitor on behalf of the charitable organization and not by a volunteer and inform the person being solicited that the contract disclosing the financial arrangements between the paid solicitor and the charity is on file with and available from the Secretary of State. Georgia Code Ann. § 43-17-8
Iowa	A charitable organization shall provide, upon request and without cost to the requesting party, financial disclosure information concerning contributions received and disbursements for the organization's last complete fiscal year, or, if the organization has not completed a full fiscal year, for its current fiscal year, to the attorney general or a person requesting the information within five days of the request. <u>I.C.A. § 13C.2</u>
Maine	It is a violation of this chapter for any person or entity to solicit contributions from a prospective donor without fully disclosing to the prospective donor, at the time of solicitation but prior to the request for contributions, the name and physical address of the charitable organization for which the solicitation is being conducted. <u>9 M.R.S.A. § 5012</u>
Maryland	(a) This section does not apply to: (1) a charitable solicitation by an accredited school, college, or university to its students, former students, parents of students or former students, board members, or staff; or (2) a formal grant application prepared for and submitted to a specific corporation or foundation. (b)(1) A charitable solicitation that is a specific written request to the public for a charitable contribution shall contain a disclosure statement. (2) A written receipt for a charitable contribution shall contain a disclosure statement. (c) The disclosure statement shall be displayed conspicuously on a charitable solicitation and on a receipt for a charitable contribution. <u>Maryland Ann. Code, Business Regulation Article § 6-411</u> (g) "Disclosure statement" means a written statement that includes the following information: (1) a statement that a copy of the current financial statement of the charitable organization is available on request; (2) the name of the charitable organization and the address and telephone number where requests for a copy of the financial statement should be directed; and (3) a statement that, for the cost of copies and postage, documents and information submitted under this title are available from the Secretary of State. The disclosure statement must be displayed conspicuously on a charitable solicitation and on a receipt for a charitable contribution. <u>Maryland Ann. Code, Business Regulation Article § 6-101(g)</u>
Michigan	No disclosure statement required. However, the state Attorney General's office strongly encourages inclusion of the organization's Michigan registration number in all solicitations written as: "MICS No. _____."

Minnesota	Prior to orally requesting a contribution or contemporaneously with a written request for a contribution, the following information shall be clearly disclosed: (a) the name and location by city and state of each charitable organization on behalf of which the solicitation is made; (b) the tax deductibility of the contribution; and (c) a description of the charitable program for which the solicitation campaign is being carried out; and, if different, a description of the programs and activities of the organization on whose behalf the solicitation campaign is being carried out. If the solicitation is made by direct personal contact, the required information shall also be disclosed prominently on a written document which shall be exhibited to the person solicited. If the solicitation is made by radio, television, letter, telephone, or any other means not involving direct personal contact, the required information shall be clearly disclosed in the solicitation. <u>M.S.A. § 309.556</u>
Mississippi	Any written confirmation, receipt and reminder of a contribution made pursuant to an oral solicitation and any written solicitation shall conspicuously state verbatim: "The official registration and financial information of [insert the legal name of the charity as registered with the Secretary of State] may be obtained from the Mississippi Secretary of State's office by calling 1-888-236-6167. Registration by the Secretary of State does not imply endorsement by the Secretary of State." Miss. Code Ann. § 79-11-523(3)
Nevada	A solicitation for a contribution by, for or on behalf of a charitable organization or nonprofit organization, including, without limitation, a solicitation by means of electronic mail or other electronic medium or device, must disclose the following information: (a) The full legal name of the charitable organization or nonprofit organization as registered with the Secretary of State pursuant to this title; (b) If the charitable organization or nonprofit organization is not registered or not required to be registered with the Secretary of State pursuant to this title, the full legal name and the physical address of the principal place of business of the charitable organization or nonprofit organization; (c) A published phone number or Internet address of a website for the charitable organization or nonprofit organization; (d) A statement or description of the purpose of the charitable organization or nonprofit organization; and (e) A statement that the contribution: (1) May be tax deductible pursuant to the provisions of section 170(c) of the Internal Revenue Code of 1986, 26 U.S.C. § 170(c); or (2) Does not qualify for such a federal tax deduction. A solicitation for a contribution by, for or on behalf of a charitable organization or nonprofit organization by means of electronic medium or device, other than electronic mail, is deemed to comply with the requirements of subsection 1 if: (a) The information required to be disclosed pursuant to subsection 1 may be obtained from an Internet website maintained by the charitable organization or nonprofit organization; (b) The charitable organization or nonprofit organization provides a hyperlink to that Internet website; and (c) The statement required by paragraph (e) of subsection 1 is located conspicuously on that Internet website or on the page of that Internet website where the donor commits to the charitable contribution. A solicitation or pledge drive conducted by a charitable organization or nonprofit organization as part of a broadcast telethon, radiothon, webcast or any similar form of broadcast communication is not required to provide the disclosure required by this section throughout the broadcast event, but must disclose the information to a prospective donor before the donor commits or pledges to make a contribution. A disclosure provided in connection with an appeal for funds to benefit a particular person or his or her immediate family must contain: (a) The name of the particular person or family members who are to benefit from the appeal; and (b) A statement that a contribution in response to the appeal may not qualify for a federal tax deduction. <u>NRS 82A.200</u>
New Jersey	Prior to soliciting any contribution (except for an in-person solicitation) either telephonically, electronically or in writing, a charitable organization, unless exempt from registration pursuant to N.J.A.C. 13:48-3.3 and all independent paid fund raisers, commercial co-venturers and solicitors shall clearly and conspicuously disclose the following: 1. The name of the individual making the solicitation; 2. Whether or not the individual making the solicitation is paid or is a volunteer; 3. The name of any fund raising counsel, independent paid fund raiser, or commercial co-venturer employing the individual making the solicitation; and 4. The name of the charitable organization which will receive the contribution. ... (c) If a contribution or pledge results from an oral or written solicitation, including a telephone solicitation but excluding any in-person solicitation, a written confirmation or receipt or written reminder shall, upon request of the contributor, be sent to the contributor. Every confirmation, receipt or reminder shall include the clear and conspicuous disclosure of the following: 1. The name of the individual making the solicitation; 2. Whether or not the individual making the solicitation is paid or a volunteer; 3. The name of any fund raising counsel, independent paid fund raiser, or commercial co-venturer employing the individual making the solicitation; and 4. The name of the charitable organization which will receive the contribution. (d) Every printed solicitation, written confirmation, receipt or written reminder shall include the following statement which shall be conspicuously printed: INFORMATION FILED WITH THE ATTORNEY GENERAL CONCERNING THIS CHARITABLE SOLICITATION AND THE PERCENTAGE OF CONTRIBUTIONS RECEIVED BY THE CHARITY DURING THE LAST REPORTING PERIOD THAT WERE DEDICATED TO THE CHARITABLE PURPOSE MAY BE OBTAINED FROM THE ATTORNEY GENERAL OF THE STATE OF NEW JERSEY BY CALLING 973-504-6215 AND IS AVAILABLE ON THE INTERNET AT http://www.state.nj.us/lps/ca/charfrm.htm. REGISTRATION WITH THE ATTORNEY GENERAL DOES NOT IMPLY ENDORSEMENT. NJ Admin. Code 13:48-11.2 (a) All canisters, honor boxes and public vending machines used to raise funds for charitable organizations required to be registered under the Act shall clearly and conspicuously disclose the following: 1. The name, address and registration number of the charitable organization, as registered with the Attorney General, or the organization's name and address, if exempt; and 2. The charitable purpose of the organization. (b) In addition to the requirements in (a) above, all canisters, honor boxes and public vending machines shall include the following statement which shall be conspicuously printed and displayed: INFORMATION FILED WITH THE ATTORNEY GENERAL CONCERNING THIS CHARITABLE SOLICITATION MAY BE OBTAINED FROM THE ATTORNEY GENERAL OF THE STATE OF NEW JERSEY BY CALLING (973) 504-6215. REGISTRATION WITH THE ATTORNEY GENERAL DOES NOT IMPLY ENDORSEMENT. NJ Admin. Code 13:48-11.3 A charitable organization that limits its membership to persons who are or formerly were employed as officers statutorily authorized to enforce the criminal laws of this State or that is a parent organization that includes local units that so limit membership shall: (1) At least 10 days prior to initiating any solicitation campaign involving multiple solicitations, give written notice describing the nature, purpose and the proposed dates and location of the solicitations to the Attorney General and the county prosecutor of any county in which the solicitations will be made, unless the organization limits its membership to persons who are or were employed by the State, or is a parent organization with local units in more than one county, in which case notice shall be given to the Attorney General who shall notify the appropriate county prosecutors; and (2) Upon request, make any records required by this act available for inspection or provide an audited financial statement of financial records concerning the organization's fund raising activities to the Attorney General. <u>NJ Stat. § 45:17A-30</u>

New York

"1. Any solicitation, by any means, including but not limited to oral solicitation, by or on behalf of a registered charitable organization which is required to file financial reports pursuant to this article and has filed all such reports, shall include therein a statement that upon request, a person may obtain from the organization or from the charities registry on the attorney general's website, a copy of the last financial report filed by the organization with the attorney general. Such statement shall specify the address of the organization and the address of the attorney general, to which such request should be addressed and in the case of a written solicitation, must be placed conspicuously in the material with print no smaller than ten point bold face type or, alternatively, no smaller than the size print used for the most number of words in the statements. Provided, however, such statement need not be made where the space for a printed advertisement or promotional time in any media has been donated or made available to the charitable organization at no cost and such space or time does not reasonably permit inclusion of such statement. 2. Any solicitation used by or on behalf of any charitable organization shall include: (a) a clear description of the programs and activities for which it has requested and has expended or will expend contributions or shall include therein a statement that, upon request, a person may obtain from the organization such a description; and (b) a statement identifying the website and telephone number of the New York state office of the attorney general where an individual can receive information on charitable organizations. (c) If the solicitation is by an institution subject to article five-A of the not-for-profit corporation law, and is for an endowment fund, the solicitation must include a statement that, unless otherwise restricted by the gift instrument pursuant to paragraph (b) of section five hundred fifty-three of the not-for-profit corporation law, the institution may expend so much of an endowment fund as it deems prudent after considering the factors set forth in paragraph (a) of section five hundred fifty-three of the not-for-profit corporation law." (NY EXC Law § 174-B)

North Carolina

(b) Disclosures. - A charitable organization or sponsor soliciting in this State shall include all of the following disclosures at the point of solicitation: (1) The name of the charitable organization and state of the principal place of business of the charitable organization or sponsor. (2) A description of the purpose for which the solicitation is being made. (3) Upon request, the name and either the address or telephone number of a representative to whom inquiries could be addressed. (4) Upon request, the amount of the contribution which may be deducted as a charitable contribution under federal income tax laws. (5) Upon request, the source from which a written financial statement may be obtained. The financial statement shall be for the immediate past fiscal year and shall be consistent with G.S. 131F-6. The written financial statement shall be provided within 14 days after the request and shall state the purpose for which funds are raised, the total amount of all contributions raised, the total costs and expenses incurred in raising contributions, the total amount of contributions dedicated to the stated purpose or disbursed for the stated purpose, and whether the services of another person or organization have been contracted to conduct solicitation activities. (c) Printed Disclosure. - Every charitable organization or sponsor that is required to obtain a license under G.S. 131F-5 shall conspicuously display in type of a minimum size nine points, the following statement on every printed solicitation, written confirmation, receipt, or reminder of a contribution: "Financial information about this organization and a copy of its license are available from the State Solicitation Licensing Branch at [telephone number]. The license is not an endorsement by the State." The statement shall be made conspicuous by use of one or more of the following: underlining, a border, or bold type. When the solicitation consists of more than one piece, the statement shall be displayed prominently in the solicitation materials, but not necessarily on every page. (N.C.G.S.A. § 131F-9)

Ohio

Every charitable organization, whether or not required to register pursuant to this chapter, that directly solicits contributions in this state shall make the following disclosures at the point of solicitation: (A) The name of the charitable organization and the city of the principal place of business of the charitable organization; (B) If the charitable organization has not received a determination letter from the internal revenue service that is currently in effect, stating that the organization is exempt from federal income taxation under section 501(a) and described in section 501(c)(3) of the Internal Revenue Code, the particular charitable purpose or purposes to be advanced with the funds raised. (Ohio R.C. § 1716.10)

Oregon

Any written or oral statement made in connection with a solicitation of contributions that the person or organization conducting the solicitation is registered or has filed, will file or is required to file any report with the Attorney General, or any statement of similar import, shall be immediately followed by a statement of equal prominence that such registration or report in no way constitutes or implies any indorsement, sanction or approval of the solicitation, its purposes, the manner in which it is conducted or the person or organization conducting it, by the Attorney General or any other governmental agency or officer. (O.R.S. § 128.893)

Pennsylvania

(a) Solicitation limitation. - A charitable organization may only solicit contributions for the charitable purpose expressed in solicitation for contributions or the registration statement of the charitable organization and may only apply contributions in a manner substantially consistent with that purpose. (b) Solicitation disclosures. - A charitable organization soliciting in this Commonwealth shall include all of the following disclosures at the point of solicitation: (1) Its legal name as registered with the department and location and, if different, the legal name and address of the charitable organization as registered with the department on whose behalf the solicitation is being conducted. Any use of a project or program name in a solicitation must be immediately followed by a disclosure of the legal name of the charitable organization as registered. (2) If requested, the name and address or telephone number of a representative to whom inquiries could be addressed. (3) A full and fair description of the charitable purpose or purposes for which the solicitation is being made, and a source from which written information is available. (4) If requested, the source from which a financial statement may be obtained. Such financial statement shall be consistent with the annual financial report requested under section 5 and shall disclose assets, liabilities, fund balances, revenue and expenses for the preceding fiscal year. Expenses shall be separated into program services, administrative costs and fundraising costs. (c) Notice on printed solicitation. - On every printed solicitation or written confirmation, receipt and reminder of a contribution, the following statement must be conspicuously printed verbatim: "The official registration and financial information of (insert the legal name of the charity as registered with the department) may be obtained from the Pennsylvania Department of State by calling toll free, within Pennsylvania, 1 (800) 732-0999. Registration does not imply endorsement." (10 P.S. § 162.13)

Rhode Island	(a) Any written solicitation used by or on behalf of any charitable organization shall provide a description of the programs and activities for which it has expended or will expend contributions it receives from the solicitation or shall include therein a statement that, upon written request to a specified person at the charitable organization, a person may obtain from the charitable organization a description. In addition, any written solicitation shall state in clear and unambiguous language whether or not contributions are deductible for federal income tax purposes in accordance with applicable law. The requirements of this section shall be satisfied by written notice to the donor or prospective donor. This written notice requirement shall be deemed satisfied if made once during the solicitation process, including at the time of confirmation of receipt of any contribution. (b) If any charitable organization solicits contributions for or makes contributions through a solicitation to another organization which is not its affiliate as defined in § 5-53.1-4, the written solicitation shall include a statement that the contributions have been made and that a list of all organizations which have received contributions from the soliciting organization during the most recently completed fiscal year of the charitable organization for which information is required to be filed in accordance with § 5-53.1-2 may be obtained from that organization. A United Way, federated fund or incorporated community appeal, by or through which a donation is merely transferred to another organization selected by the donor, does not need to include the donor selected transferee organizations in the list. The requirements of this section shall be satisfied by a written notice to the donor or prospective donor. This written notice requirement shall be deemed satisfied if made once during the solicitation process, including at the time of confirmation of receipt of any contribution. (c) A charitable organization shall comply with all requests made pursuant to subsections (a) and (b) of this section within fifteen (15) days of their receipt. (<u>RI Gen L § 5-53.1-12 (2012)</u>)
Texas	(b) A written disclosure must be in contrasting eight-point type or larger. (c) A disclosure must include: (1) the name of the public safety organization registered under Section 1803.053, if an organization is involved; (2) a statement that the promotion is independent of affiliation with any public safety organization, if a public safety promoter is involved; (3) the name of any public safety solicitor employed; (4) a general statement of the use of net funds received; and (5) the name, street address, and statewide telephone number established under Section 1803.102 that a person may use to obtain from the secretary of state additional information on the public safety entity, public safety publication, or public safety solicitor. <u>Texas Occupations Code Sec. 1803.101.</u> (a) A veterans organization solicitor shall disclose at the time each solicitation is made the following information: "The secretary of state has on file important information about persons that seek contributions in the name of veterans, and the number to call about that information is the Solicitation Information Hotline (the number maintained by the secretary of state)." Texas Occupations Code Sec. 1804.151.
Virginia	"Financial statements are available from the State Division of Consumer Affairs, Department of Agricultural and Consumer Services, P.O. Box 1163, Richmond, VA 23218." Every charitable organization required to be registered pursuant to § 57-49 and every professional solicitor required to be registered pursuant to § 57-61 soliciting contributions from prospective contributors shall disclose to the potential donor contemporaneously at the point of a written request or on a written receipt for donations made in response to an oral request that a financial statement is available from the Department of Agriculture and Consumer Services upon request. (<u>VA Code Ann. § 57-55.3</u>)
Washington	The notice of solicitation required by the State Office of Consumer Affairs is on file with the Washington Secretary of State, and information relating to financial affairs of [name] is available from the Secretary of State, and the toll-free number for Washington residents: 800-332-4483.
West Virginia	No charitable organizations subject to this article may solicit funds from the public except for charitable purposes or expend funds raised for charitable purposes not stated in its solicitation materials. All registered charitable organizations and their professional fund raisers and solicitors are required to disclose in writing: (1) The name of a representative of the charitable organization to whom inquiries can be made; (2) the name of the charitable organization; (3) the purpose of the solicitation; (4) upon request of the person solicited, the estimated percentage of the money collected which will be applied to the cost of solicitation and administration or how much of the money collected will be applied directly for the charitable purpose; and (5) the number of the raffle, bingo or other such state permit used for fund raising. Every printed solicitation shall include the following statement: "West Virginia residents may obtain a summary of the registration and financial documents from the Secretary of State, State Capitol, Charleston, West Virginia 25305. Registration does not imply endorsement." The disclosure statement shall be conspicuously displayed on any written or printed solicitation. Where the solicitation consists of more than one piece, the disclosure statement shall be displayed on a prominent part of the solicitation materials. (<u>W. Va. Code, § 29-19-8</u>)

Wisconsin

(1) Except as provided in sub. (4), if a professional fund-raiser or unpaid solicitor solicits a contribution for a charitable organization that is required to be registered under s. 440.42 (1), the professional fund-raiser or unpaid solicitor shall, at the time of the solicitation or with a written confirmation of a solicitation, prior to accepting a contribution, make the following disclosures to the person from whom the contribution is solicited: (a) The name and location of the charitable organization. (b) That a financial statement of the charitable organization disclosing assets, liabilities, fund balances, revenue and expenses for the preceding fiscal year will be provided to the person upon request. (c) A clear description of the primary charitable purpose for which the solicitation is made. (2) The financial statement under sub. (1) (b) shall, at a minimum, divide expenses into categories of management and general, program services and fund-raising. If the charitable organization is required to file an annual financial report under s. 440.42 (3) (a), the financial statement under sub. (1) (b) shall be consistent with that annual financial report. (3) In addition to the requirements under subs. (1) and (2), except as provided in sub. (4), if a professional fund-raiser solicits on behalf of a charitable organization that is required to be registered under s. 440.42 (1), all of the following apply: (a) If a solicitation is made orally, including a solicitation made by telephone, the professional fund-raiser shall send a written confirmation, within 5 days after the solicitation, to each person contributing or pledging to contribute. The written confirmation shall include a clear and conspicuous disclosure of the name of the professional fund-raiser and that the solicitation is being conducted by a professional fund-raiser. (b) The professional fund-raiser may not represent that any part of the contributions received by the professional fund-raiser will be given or donated to a charitable organization unless that charitable organization has, prior to the solicitation, consented in writing, signed by 2 authorized officers, directors or trustees of that other charitable organization, to the use of its name. (c) The professional fund-raiser may not represent that tickets to an event will be donated to an organization for use by others unless all of the following conditions are met: 1. The professional fund-raiser has a commitment, in writing, from the organization stating that the organization will accept donated tickets and specifying the number of donated tickets that the organization is willing to accept. 2. The professional fund-raiser solicits contributions for donated tickets from no more contributors than the number of tickets that the organization has agreed to accept under subd. 1. (4) A charitable organization that operates solely within one community and that received less than \$50,000 in contributions during its most recently completed fiscal year may apply to the department for an exemption from the disclosure requirements under this section. The department shall promulgate rules specifying the criteria for eligibility for an exemption under this paragraph, and shall grant exemptions from the disclosure requirements under this section to a charitable organization that satisfies those criteria. (W.S.A. 440.455)