

**367.657 Filing of federal Form 990 fulfills reporting requirement.**

- (1) Prior to any solicitation, every charitable organization required by the Internal Revenue Service to file a federal Form 990 and soliciting contributions in the Commonwealth, or for which contributions are solicited shall file with the Attorney General a copy of its most recent federal Form 990 unless exempted by KRS 367.660.
- (2) If a charitable organization is newly formed and a Form 990 has not yet been filed with the Internal Revenue Service, a notice of intent to solicit, in a form prescribed pursuant to administrative regulations promulgated by the Attorney General, shall be filed prior to any solicitation. Each chapter, branch, or affiliate of a charitable organization shall file a separate notice of intent or report the necessary information to its parent charitable organization that shall then file a consolidated notice of intent to solicit. If a consolidated notice of intent is filed, information arising out of the activities of each chapter, branch, or affiliate of the charitable organization in this state shall be covered in the notice. A separate notice of intent shall be filed for each chapter, branch, or affiliate upon the request of the Attorney General. The notice shall expire on December 31 of the calendar year in which it was filed.
- (3) The Form 990 shall be filed with the Attorney General each year in which contributors are solicited in the Commonwealth at the same time the form is filed with the Internal Revenue Service. If a Form 990 is not filed with the Internal Revenue Service, a new notice of intent to solicit shall be filed with the Attorney General.

**Effective:** July 15, 1994

**History:** Amended 1994 Ky. Acts ch. 151, sec. 2, effective July 15, 1994. -- Created 1982 Ky. Acts ch. 309 sec. 2, effective July 15, 1982.