



## Exemptions to Charitable Organization Registration

<b>Accredited educational institutions</b>	Educational institutions, the curriculums of which in whole or in part are registered or approved by the state board of education, either directly or by acceptance of accreditation by an accrediting body recognized by the state board of education; and any auxiliary associations, foundations and support groups which are directly responsible to any such educational institutions.
<b>Individual relief funds</b>	Persons requesting contributions for the relief of any individual specified by name at the time of the solicitation when all of the contributions collected without any deductions whatsoever are turned over to the named beneficiary for his or her use.
<b>Non-profit hospitals and nursing homes</b>	Hospitals and licensed nursing homes which are nonprofit and charitable.
<b>Membership organizations soliciting only from members</b>	<p>Organizations which solicit only within the membership of the organization by the members thereof: Provided, That the term "membership" shall not include those persons who are granted a membership upon making a contribution as the result of solicitation.</p> <p>For the purpose of this section, "member" means a person having membership in a non-profit corporation, or other organization, in accordance with the provisions of its articles of incorporation, bylaws or other instruments creating its form and organization; and having bona fide rights and privileges in the organization, such as the right to vote, to elect officers, directors and issues, to hold office or otherwise as ordinarily conferred on members of such organizations.</p>
<b>Churches &amp; synagogues</b>	Churches, synagogues, associations or conventions of churches, religious orders or religious organizations that are an integral part of a church which qualifies as tax exempt under the provisions of 26 U.S.C. §501(c)(3) and which qualifies as being exempt from filing an annual return under the provisions of 26 U.S.C. §6033 as the same is in effect on the effective date of this section.
<b>Special fund-raising events for registered charity</b>	Any person, firm, corporation or organization that sponsors a single fund-raising event for the benefit of a named charitable organization where all or part of the funds collected are donated to the named charitable organization: Provided, that the named charitable organization receiving the funds is registered pursuant to this article, reports each of these donations individually, and certifies that no funds were withheld by the organization that solicited the funds.
<b>Charities which raise less than \$50,000 per year and do not employ professional fundraiser</b>	Any charitable organization that does not employ a professional solicitor or fund-raiser and does not intend to solicit and receive and does not actually raise



**West Virginia Secretary of State**

**Charities Division**

**(304) 558-8000**

**wvsos.gov**

Rev. 6/5/2020

*(continued from previous page)*

or receive contributions from the public in excess of fifty thousand dollars during a calendar year.

Charitable organizations which do not intend to solicit and receive in excess of fifty thousand dollars, but do receive in excess of that amount from the public, shall file the annual registration statement within thirty days after contributions are in excess of fifty thousand dollars.

If an organization begins as exempt under this provision, then actually receives more than \$50,000 within the calendar year, the organization must register within thirty days after that total is reached.