



State of New Jersey
 DEPARTMENT OF LAW & PUBLIC SAFETY
 DIVISION OF CONSUMER AFFAIRS
 OFFICE OF CONSUMER PROTECTION
 CHARITIES REGISTRATION & INVESTIGATION SECTION
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Long Form Initial Registration Statement CRI-150I

General Filing Information

1. The Long Form Initial Registration Statement (CRI-150I) is to be used for initial registration by all charitable organizations not previously registered with the New Jersey Charities Registration Section, except those provided for in section 25 (Short Form) of the Charitable Registration and Investigation Act of 1994 (CRI Act) or those exempt pursuant to section 26 of the CRI Act.
2. Unless notified by the Charities Registration Section within 10 business days from receipt of the application, the applicant may assume that registration was completed.
3. Any material change in the information filed with the Charities Registration Section must be reported not more than 10 business days after the change occurs.
4. The information provided on Long Form CRI-150I, except for the information contained in 150I C, will be a matter of public record.
5. Registration fees are as follows:

	Fee Amount
Organizations receiving gross contributions of not more than \$100,000 in the most recently completed year.	\$60.00
Organizations receiving gross contributions of more than \$100,000, but not more than \$500,000 in the most recently completed year.	\$150.00
Organizations receiving gross contributions of more than \$500,000 in the most recently completed year.	\$250.00
6. All organizations must submit the following:
 - a. Completed Long Form Initial Registration Statement CRI-150I.
 - b. IRS Form 990 and Schedule A.

- c. Organizations with **gross revenue** of more than \$100,000 will submit an Audited Financial Statement prepared in accordance with Generally Accepted Accounting Principles (GAAP) which has been examined by an independent certified or licensed public accountant for the purpose of expressing an opinion.
- d. Organizations with gross revenue of less than \$100,000 will submit a financial report certified by the organization's president or other authorized officer of the governing board.

Instructions for filing Long Form Initial Registration Statement (CRI-150I)

- 1. Gross contributions include the total amount of contributions received by a charitable organization, before any deductions for expenses of collection or overhead, or for anyone's services, such as services provided by fund raising counsel or independent paid fund raisers. Included are the conveyance, promise or pledge of money, credit, property, financial assistance or other thing of any kind or value in response to a solicitation. It does not include any of the following: bona fide fees, dues or assessments paid by members, provided that membership is not conferred as a consideration for making a contribution in response to a solicitation; monies received pursuant to a government grant or contract; or personal services rendered by a volunteer. For an organization with fund-raising activities throughout the country, gross contributions would be the total amount received nationwide.
- 2. The following is provided to help the organization complete the financial information section of Form CRI-150I. The instructions that follow apply to the specific items indicated. All other items are self-explanatory. If an individual line item is not applicable, please state by entering either zero ("0") or N/A (for not applicable) on the individual line item(s).

A. Receipts

- Line 1a. (1) Direct Mail: A mail campaign conducted for the purpose of soliciting contributions. Do not include voluntary contributions received in the mail which should be entered on line 1a(12).
- Line 1a. (3) Telethon: Report the gross amount, net of uncollectibles.
- Line 1a. (4) Commercial co-venturer: This is the amount received by the organization from a commercial entity for allowing the use of the organization's name in a sales promotion campaign. In such a campaign, the commercial co-venturer advertises that it will contribute a certain dollar amount or percentage of sales to the charitable organization for each unit of a particular product or service sold or for each occurrence of a specific type.
- Line 1a. (5a) Gross Receipts from fund-raising events: Enter the gross amount received from all events and activities conducted by the organization on its own behalf.
- Line 1a. (5b) Enter the gross amount received from all events and activities conducted on behalf of the organization by Independent Paid Fund Raisers and Fund-Raising Counsel. Examples for both (a) and (b) above include, but are not limited to, sales of products to the public, sales of advertisements, circuses, dinners, raffles, shows, small games of chance, etc., which are conducted primarily to raise funds to finance the organization's programs and activities. The amount on this line equals the Gross Revenue amount on line 1 of Schedule IPFR added to the Gross Revenue amount on line 1 of Schedule FRC.
- Line 1a. (11) Membership dues solely resulting from solicitations: Enter the gross amount received from membership conferred solely as a consideration for making a contribution in response to a solicitation.

Include dues payments made primarily to support the organization's activities rather than to receive the privileges, professional standing, honors or other direct benefit of the organization and either the right to vote or elect officers, or hold office in the organization.

Line 1a. (12) Other (Specify) Enter the gross receipts from radiothons, voluntary contributions, special gifts, capital fund drives, etc. List each source separately.

Line 1b. (1) Federated fund-raising activities from federated agencies, such as United Ways, United Funds, Community Chest, etc.

Line 3a. Bona Fide Membership Dues: Enter the gross amount received where the person is entitled to the privileges, professional standing, honors or other direct benefit of the organization and either the right to vote or elect officers or hold office in the organization.

Line 3b. Program Service Revenue: Program services are mainly those activities that the organization was created to conduct. Include fees and revenues earned for providing program services.

Line 3d. Miscellaneous Income: Include such items as interest, investment income, and gross rental income.

B. Expenses

Line B1a. Joint costs of multipurpose activities allocated to program services. A multipurpose activity is an information effort (program message/activity) that includes an appeal for financial support or is designed to elicit such support. For instance, a pamphlet, letter, speech, meeting, mailing, door-to-door campaign, telethon or television program. The expenses of such an activity may be allocated in a discretionary manner between program services, management and general, and fund raising if the following conditions are met:

- the program message/activity advocates that the recipient take a specific action or describes specific programs from which the recipient can receive a benefit through participation;
- the subject and action advocated by the program message/activity are consistent with the purpose(s) for which the organization exists; and
- the same program message/activity is used in a significant manner in other program activities in which there is no appeal for funds.

If the above conditions are not met, all costs must be charged to fund raising. However, if the conditions are met, the reporting organization may allocate joint costs of multipurpose activities between program services, management and general, and fund raising.

Line B2. Management and General: The organization's expense for overall function and management, excluding expenses for fundraising activities or program services.

Line B2a. Joint Costs in Management & General: Report the portion of joint costs of multipurpose activities allocated to management and general.

Line B3a. Fundraising (in house): Enter the cost the organization itself incurred in its fund-raising efforts.

Line B3b. Fundraising (Independent Paid Fund Raiser or Bonded Fund-Raising Counsel) The amount on this line should equal the Total Expenses on line 5 of Schedule IPFR.

Line B3e. Joint Costs in Fundraising: Report the portion of joint costs of multipurpose activities allocated to fundraising.

Line D1. Fund Balance at beginning of the year: The total sum of the various fund balances at the beginning of the reporting year. Normally, the amount will always agree with the ending fund balance of the prior fiscal year end.

Line D2. Other changes in Fund Balance: Report the cumulative effect of any changes in fund balances between the beginning and end of the year. To be included here are adjustments resulting from extraordinary items, changes in an accounting principle, unrealized gains and losses on investments carried at market value, and any other changes in financial position.

3. For most organizations, individual line item amounts entered on Long Form CRI-150I should be extracted from the entries on Form 990 as follows:

<u>Long Form CRI-150R</u>	<u>IRS Form 990</u>	
1a. Direct Public Support	Part 1	1a, 6, or 9
1b. Indirect Public Support	“	1b
2. Government Grants	“	1c
3. Other Support	“	2-11
4. Total Receipts	“	12
B1. Program Expenses	“	13
B2. Management & General Expenses	“	14
B3. Fundraising Expenses	“	15
B4. Total Expenses	“	17
C. Excess (deficit)	“	18
D1. Fund Balance beginning of year	“	19
D2. Other changes in fund balance	“	20
D3. Fund balance end of year	“	21

4. Incomplete registrations will be rejected and returned to the applicant.

5. If you have any questions, or need assistance, call our hotline at (973) 504-6215.