

registration statement and annual report shall be accompanied by a signed affidavit attesting to the veracity of the registration statement or annual report and any supporting documentation.

(b) The registration statement shall contain or be accompanied by the following information about the charitable organization:

(1) Name(s) and address(es) of organization and any chapter, branch, or affiliate in the State;

(2) Names and addresses of its officers, principal salaried executive staff officers, and the person(s) who have final responsibility for the custody and final distributions of the contributions, or if no local office is in the State, the name and address of the persons having custody of its financial records;

(3) The purpose for which it was organized and a copy of its current articles of incorporation or other governing instrument;

(4) Tax exempt status as determined by law, regulation, or letter from the Internal Revenue Service;

(5) Whether it intends to solicit contributions from the public directly or have the solicitations made on its behalf by either a professional solicitor or a fund-raising counsel;

(6) The purpose or purposes for which the contributions to be solicited will be used;

(7) Other information as prescribed by the Secretary of State by regulation; and

(8) (i) A copy of its federal Form 990 filed with the Internal Revenue Service, or information on forms provided by the Secretary of State; or

(ii) An audit or audit review of the financial information by an independent certified public accountant if the amount of gross income received from contributions in the most recently completed fiscal year equals or exceeds \$100,000. The Secretary of State may require an audit or audit review if the amount of gross income is less than \$100,000.

(c) Notwithstanding subsection (b) of this section, the Secretary of State may accept other documentation in lieu of those items required by subsection (b) to satisfy the registration requirements of this section.

(D) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, A CHARITABLE ORGANIZATION THAT HAS SUBMITTED A