

*obsolete -
requirements in statute*

Interpretive Regulation
WEST VIRGINIA ADMINISTRATIVE REGULATIONS
Charitable Organization Commission
Chapter 29-19
Series I
(1983)

FILED IN THE OFFICE OF
A. JAMES MANCHIN
SECRETARY OF STATE
THIS DATE April 16, 1983
Administrative Law Division

Subject: Regulations pertaining to Internal Revenue Service Form (990)

Section 1. General

1.01 Scope These regulations establish filing requirements for Charitable Organizations who solicit contributions in West Virginia.

1.02 Authority These regulations were promulgated under the authority of Chapter 29, Article 19, Section 3, of the West Virginia Code, 1931, as amended.

1.03 Filing Date These regulations were promulgated on the Sixteenth day of April, 1983, and were filed in the Office of the Secretary of State on the Sixteenth day of April, 1983.

1.04 Effective Date These regulations become effective on the Sixteenth day of May, 1983.

Section 2. Responsibility of Charitable Organizations desiring to solicit funds in West Virginia.

2.01 Every charitable organization which intends to solicit contributions within the State of West Virginia, or has funds solicited on its behalf, shall, prior to such solicitation, file the prescribed annual West Virginia registration forms, and, in addition, shall file a copy of its annual Internal Revenue Service Form (990) with the Office of the Secretary of State for approval.