Course Objectives

• Increase your knowledge about financial planning
• Improve your ability to make informed decisions
Wise Giving
State of Hawai'i
Department of The Attorney General
Tax & Charities Division

Hugh R. Jones
Supervising Deputy
Attorney General
Lesson Objectives

- Learn about Hawai'i’s charitable solicitation laws
- Become more informed about the public resources and information available on the organizations that are asking for your donations
Who We Are & What We Do

• The Tax & Charities Division of the Department of the Attorney General administers and enforces Hawai'i’s charitable solicitation law, and provides oversight of Hawai'i’s public charities, charitable trusts, and private foundations.
Hawai'i’s Charitable Solicitation Laws

- Chapter 467B, Hawai'i Revised Statutes (HRS) sets forth the registration and reporting requirements that charitable organizations and professional fundraising counsels and solicitors that solicit donations from the public on behalf of a charity must comply with.
The provisions of Chapter 467B, HRS, also provide the Attorney General with the authority to enforce the charitable solicitation laws through administrative penalties, civil actions, and criminal actions.
Solicitation Methods
Old Scams in New Ways
Online Donation Requests
SPAM Email Requests

Take Charge of Your Money
Charitable Solicitation Registration

The Who, When, And How Of Hawai'i’s Charitable Solicitation Registration Requirements
Who Must Register

- Any charitable organization that solicits contributions from the public in Hawai'i
- Includes organizations located in other states that solicit using mailings, calls, internet or at local retail stores
Before conducting any solicitation or before others conduct solicitations on their behalf
Mandated electronic registration

- Charities must register **online**: [www.efile.form990.org](http://www.efile.form990.org)
How Can I Tell If An Organization Has Complied With Hawai'i’s Charitable Solicitation Laws?
Tax & Charities Website

Take Charge of Your Money

http://ag.hawaii.gov/tax
Search Hawai'i's Charity Registry

HAWAII'S CHARITY REGISTRY

Search Hawaii's Charity Registry for charitable organizations who are registered to solicit contributions in Hawaii. Search the registry by name of organization, keyword and other search means and view the charity's registration form. The registry will also provide access for the Form 990/990EZ of each registered charity.

Also on this site you can pay the annual registration fees that are due and conduct searches for charitable organizations registered in the State of Hawaii.

Internet List of Exempt Charities

IRS AUTOMATIC REVOCATION PROGRAM

.hawaii.gov/tax/files/2013/01/faqs2.pdf
Search Instructions
Annual Financial Reports

Charitable Organization Details

Charity Info
Primary Name: AARP
FEIN: 95-1985500
Type: Corporation
NTTEE Code(s): Z - Unknown
Purpose: Founded in 1958, AARP is a nonprofit, nonpartisan membership organization. AARP is dedicated to helping others have a positive social change, enhancing the quality of life for all, and delivering value to those 50 years old and over through information, education and service.

Location Address
Street Address: 601 E. Street, NW
Washington, DC 20049
Mailing Address
Mailing Address: Same as the street address.

Other Info
Phone: (202) 434-3220
Fax: (202) 434-2339
Previous Names: --
Active: Yes

Documents

- 2009
  - Attachment 1
- 2010
  - Attachment IRSForm 2

Annual financial reports filed with the Internal Revenue Service (Form 990 or 990EZ)
**IRS Form 990**

**Extension granted until August 15, 2014**

### Return of Organization Exempt From Income Tax

**Department of the Treasury**

**Internal Revenue Service**

**Form 990**

**2013**

**Open to Public Inspection**

**A.** For the 2013 calendar year, or tax year beginning and ending

<table>
<thead>
<tr>
<th>Name of organization</th>
<th>Employer identification number</th>
</tr>
</thead>
<tbody>
<tr>
<td>AARP</td>
<td>95-1985500</td>
</tr>
</tbody>
</table>

**B.** Address

- **Mailing Address:**
  - **Number and street:** 601 E Street, NW
  - **City or town:** Washington, DC
  - **State or province:** DC
  - **ZIP or foreign postal code:** 20049

- **Post office box:**

**C.** Phone number:

- **Telephone number:** 202-434-3220

**D.** Tax-exempt status:

- **Group tax-exempt number:**
  - **Yes:** 23945542735

**E.** Legal status:

- **AARP is a non-profit, non-partisan organization dedicated to enhancing the quality of life for...**

**F.** Year of formation:

- **1958**

**G.** Form of organization:

- **X** Corporation

**H.** Purpose:

- **X** Education

**I.** Type of organization:

- **X** Association

**J.** Other:

- **X** Other

**K.** Group exemption number:

- **X** 17439

**L.** Net unrelated business taxable income from Form 990-T, line 34:

- **2013:** 6,370,392

**M.** Net unrelated business taxable income from Form 990-T, line 34:

- **Current:** 5,378,180

**N.** Contributions and grants (Part VIII, line 1):

- **2013:** 311,634,994

**O.** Program service revenue (Part VIII, line 2):

- **2013:** 168,654,800

**P.** Investment income (Part VIII, column (A), lines 3, 4, and 7):

- **2013:** 43,325,422

**Q.** Other revenue (Part VIII, column (A), lines 5, 6d, 6e, 9, 10c, and 11e):

- **2013:** 728,978,225
Hawai'i Charity Finder Mobile App

Available on iOS and Android devices
Exemptions from Registration

- Certain types of organizations may qualify to be granted an exemption from the formal online registration process.
- Organizations that believe they qualify to be granted an exemption must submit an application for exemption from registration to the Attorney General.
Exempt Organizations

- Churches/religious organizations that are not required to file an annual information return with the IRS
- Parent-teacher associations
- Accredited educational institutions and their alumni associations
- Licensed hospitals
Exempt Organizations Continued

- Corporations established by an act of the United States Congress
- State and Federal governmental agencies
- Organizations that normally receive less than $25,000 annually in contributions and do not pay for professional solicitation services
Is the Organization Tax Exempt?

HAWAII'S CHARITY REGISTRY

Search Hawaii’s Charity Registry

Search Hawaii’s Charity Registry for charitable organizations who are registered to solicit contributions in Hawaii. Search the registry by name of organization, keyword and other search means and view the charity’s registration form. The registry will also provide access for the Form 990/990EZ of each registered charity.

Also on this site you can pay the annual registration fees that are due and conduct searches for charitable organizations registered in the State of Hawaii.

Internet List of Exempt Charities

IRS AUTOMATIC REVOCATION PROGRAM

The federal tax exemption of each organization listed below was automatically revoked for its failure to file a Form 990, 990-EZ, 990-PF, or 990-N return with the Internal Revenue Service for three consecutive years.

IRS Automatic Revocation List (Rev. 10-28-2014)

IRS Publication 4991 Fact Sheet (Rev 2-2014)

IRS Revenue Procedure (Rev. 2014-11)

Information about the IRS Automatic Revocation program may be found at:

Currently there are over 3,000 Hawai’i based organizations that have had their tax exempt status automatically revoked for failure to file annual returns with the IRS.
<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Active Network, Inc.</td>
<td>10182 Telesis Court, Ste. 100</td>
<td>(858) 964-3800</td>
</tr>
<tr>
<td></td>
<td>San Diego, CA 92121</td>
<td></td>
</tr>
<tr>
<td>Americanist, a Division of Haines &amp; Company</td>
<td>8050 Freedom Ave., NW</td>
<td>(330) 494-9111</td>
</tr>
<tr>
<td></td>
<td>North Canton, OH 44720</td>
<td></td>
</tr>
<tr>
<td>AFRC, Inc. (Advantage Consulting)</td>
<td>1771 E. Flamingo Road, Ste. 2083</td>
<td>(702) 696-0154</td>
</tr>
<tr>
<td></td>
<td>Las Vegas, NV 89119</td>
<td></td>
</tr>
<tr>
<td>Aria Communications Corporation</td>
<td>717 W. Germain Street</td>
<td>(320) 259-5206</td>
</tr>
<tr>
<td></td>
<td>St. Cloud, MN 56301</td>
<td></td>
</tr>
<tr>
<td>Automotive Recovery Services (Vehicle Donation Processing Center)</td>
<td>Two Westbrook Corporate Center, Ste. 500</td>
<td>(708) 492-7282</td>
</tr>
<tr>
<td></td>
<td>Westchester, IL 60154</td>
<td></td>
</tr>
<tr>
<td>Beaconfire Consulting,</td>
<td>2300 Clarendon Blvd., Ste. 1100</td>
<td>(703) 894-0080</td>
</tr>
<tr>
<td></td>
<td>Arlington, VA 22201</td>
<td></td>
</tr>
<tr>
<td>Charitable Auto Services</td>
<td>4669 Murphy Canyon Rd., #100</td>
<td>(858) 300-2900</td>
</tr>
<tr>
<td></td>
<td>San Diego, CA 92123</td>
<td></td>
</tr>
<tr>
<td>Coaching Charities, LLC</td>
<td>8930 West Sunset Road</td>
<td>(915) 592-1144</td>
</tr>
<tr>
<td></td>
<td>Las Vegas, NV 89146</td>
<td></td>
</tr>
</tbody>
</table>
## Professional Solicitors end of Campaign Financial Reports

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>American Lung Association</td>
<td>InfoCision</td>
<td>$2,022,467.32</td>
<td>$204,494.95</td>
<td>10.1%</td>
<td>$14,618.00</td>
<td>$1,478.05</td>
<td>10.1%</td>
</tr>
<tr>
<td>AmCares Foundation</td>
<td>Donor Services Group</td>
<td>$20,181.00</td>
<td>$2,155.70</td>
<td>10.6%</td>
<td>$60.00</td>
<td>-$29.38</td>
<td>0%</td>
</tr>
<tr>
<td>Amnesty International USA</td>
<td>SDA Teleservices</td>
<td>$142,998.08</td>
<td>$1,015.00</td>
<td>37.2%</td>
<td>$1,015.00</td>
<td>$497.42</td>
<td>49.0%</td>
</tr>
<tr>
<td>Animal Legal Defense Fund</td>
<td>Gordon &amp; Schwenkwyser</td>
<td>$7,991.34</td>
<td>-$2,948.71</td>
<td>0%</td>
<td>$20.00</td>
<td>-$7.38</td>
<td>0%</td>
</tr>
<tr>
<td>Amyotrophic Lateral Sclerosis Association</td>
<td>Strategic Fundraising</td>
<td>$122,732.00</td>
<td>$14,570.90</td>
<td>11.8%</td>
<td>$470.00</td>
<td>$229.60</td>
<td>48.8%</td>
</tr>
<tr>
<td>Anti-Defamation League</td>
<td>Integral Resources</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>APOA Foundation</td>
<td>InfoCision</td>
<td>$144,305.00</td>
<td>$77,116.75</td>
<td>53.4%</td>
<td>$1,180.00</td>
<td>$630.59</td>
<td>53.4%</td>
</tr>
<tr>
<td>Association of Former Students of Texas AM University</td>
<td>BhattiCODY</td>
<td>$1,900,080.04</td>
<td>$1,223,347.61</td>
<td>64.3%</td>
<td>$750.00</td>
<td>$482.67</td>
<td>64.3%</td>
</tr>
<tr>
<td>Arthritis Foundation</td>
<td>Strategic Fundraising</td>
<td>$79,964.00</td>
<td>$9,089.90</td>
<td>11.3%</td>
<td>$130.00</td>
<td>-$220.95</td>
<td>0%</td>
</tr>
<tr>
<td>A.T. Still University of Health Sciences</td>
<td>BhattiCODY</td>
<td>$61,741.00</td>
<td>$11,538.35</td>
<td>18.6%</td>
<td>$650.00</td>
<td>$121.48</td>
<td>18.6%</td>
</tr>
<tr>
<td>Audubon Society</td>
<td>Couster</td>
<td>$5,811.53</td>
<td>$5,231.13</td>
<td>90.0%</td>
<td>$20.16</td>
<td>$18.64</td>
<td>92.4%</td>
</tr>
</tbody>
</table>
ADMINISTRATIVE ACTIONS, ORDERS AND DECISIONS

COPIES OF LEGAL DOCUMENTS

- Cease and Desist Order of: Hawaii VA Foundation (Rescinded 9/8/14)
- Cease and Desist Order of: Rush Soccer (6/4/14)
- Cease and Desist Order of: Ad Solutions Hawaii, LLC (4/25/14)
- Cease and Desist Order of: Hawaii Death With Dignity Society (11/26/13)
- Cease and Desist Order of: Forward Foundation (11/26/13)
- Degree of Dissolution: David M. Louie vs. Wailuku Main Street Association (10/15/13)
- Assurance of Voluntary Discontinuance (in the Matter of) LIM Productions
- Assurance of Voluntary Discontinuance (in the Matter of) The Investigation of Donor Services Group, LLC
- Cease and Desist Order of: Freedom United Sales, LLC (9/15/12)
- Cease and Desist Order of: Unlimited Resources Giving Enlightenment-URGE, Inc. (2/21/12)
- Cease and Desist Order of: Sri Gaur Nitai Society (12/8/2011)
- Assurance of Voluntary Discontinuance (in the Matter of) The Investigation of Tradition House Foundation
- Cease and Desist Order of: Sri Sri Radha Govinda Society (September 8, 2011)
- Cease and Desist Order: Bankcard Greewise LLC (08/24/11) (Retracted on Sept 1, 2011)
- Cease and Desist Order: Love Over All Foundation (June 30, 2011)
Wise Giving

- Find out exactly who is calling
- Find out exactly where your donation will go
- Find out what they do with your money
- If you get a call or a request by mail, know that there’s a cost
More Tips

- Give directly to the charity
- Check if the charitable organization is registered with our office
- Donate using a check—never give cash or credit card or banking information
- Don’t fall for high pressure tactics.
- Ask for a receipt
Contact for More Information

State of Hawai'i
Attorney General
Tax & Charities Division

- http://ag.hawaii.gov/tax/
- (808) 586-1480
- Email: <ATG.Charities@Hawaii.gov>
Take Charge of Your Money

• Visit Us
  www.ctahr.hawaii.edu/tcym

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  • 354
  • 355
We would like to thank the following groups for their support:

- University of Hawai'i at Mānoa
  - College of Tropical Agriculture & Human Resources, Cooperative Extension Service, Department of Family & Consumer Sciences
  - Information Technology Services-Academic Technologies

- State of Hawai'i, Department of The Attorney General, Tax & Charities Division