I. HOW DOES DONATE TO A COLORADO NON-PROFIT FUND WORK?

1) To be eligible nonprofits must be:

- **501(c)(3)** tax exempt certificate from Internal Revenue Service

- Registered with the Secretary of State pursuant to the Colorado Charitable Solicitations Act (“CCSA”) for at least five years. Just being incorporated as a nonprofit corporation is not sufficient. Your organization must be registered under the CCSA.

- In good standing as of September 1, 2019. The CCSA requires nonprofits to renew their registration annually. The deadlines for registration are tied to the nonprofit’s fiscal year. Your organization is in good standing when you have met the deadline for annual registration. The [Secretary of State provides information about registration requirements](https://www.sos.state.co.us/pubs/charities/taxCheckoff.html).

If your organization meets all of the above, you are automatically eligible for Donate to a Colorado Nonprofit. No other registration or enrollment is required.

To confirm your eligibility, you can search the Secretary of State’s list here [https://www.sos.state.co.us/pubs/charities/taxCheckoff.html](https://www.sos.state.co.us/pubs/charities/taxCheckoff.html) or review your organization’s record on the [Secretary of State’s charities web site](https://www.sos.state.co.us/pubs/charities/taxCheckoff.html). Here’s what to look for:
2) What does the taxpayer have to do to give their refund to your organization?

Currently, Coloradans may donate their refund to organizations and funds listed on the “Voluntary Contributions” Schedule. Those organizations receive about $2 million in donations from refunds annually. Certain requirements exist for these organizations to get on and stay on the list.

**NEW THIS YEAR:** Donate to a Colorado Nonprofit is a new option this year. When the taxpayer has determined that they will get a Colorado refund, they will use the “Voluntary Contributions” schedule to choose an eligible nonprofit. Taxpayers should look for the new additional option of “Donate to a Colorado Nonprofit Fund” on that schedule and insert all three of the following:

A) Nonprofit’s name

B) Nonprofit’s Secretary of State CCSA Registration Number (**not the EIN**)  
- Both name and number are required to efficiently and accurately make sure that the nonprofit the taxpayer intended gets the donation

C) Amount of donation

**Note:** Different tax filing software programs (like TurboTax) will display prompts for tax filers getting refunds in various ways and donors will have to look for “Donate to a Colorado Fund.” If a donor is using a tax preparer, like H&R Block or a CPA, the donor will need to inform the tax preparer to include the nonprofit’s name, CCSA registration number and amount.

When making a donation through Donate to a Colorado Nonprofit Fund the taxpayer can:

- Only designate ONE write-in nonprofit
- Give all or a part of their refund
- Only give up to the amount of their total refund (donations over the refund are void)

Colorado’s Voluntary Contribution’s schedule also lists other funds and nonprofits by name. In addition to giving through Donate to a Colorado Nonprofit Fund, the taxpayer MAY ALSO give a part of their refund to one or more of these listed organizations and funds. A taxpayer’s total Voluntary Contributions cannot exceed their total refund.
II. HOW DOES A NONPROFIT FIND ITS SECRETARY OF STATE CCSA REGISTRATION NUMBER?

Your nonprofit’s CCSA registration number is also listed on your organization’s record summary on the Secretary of State’s charities web page:

<table>
<thead>
<tr>
<th>Charitable organization</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
</tr>
<tr>
<td>Other names (DBAs)</td>
</tr>
<tr>
<td>Status</td>
</tr>
<tr>
<td>Expires on</td>
</tr>
<tr>
<td>Initial registration</td>
</tr>
<tr>
<td>Established</td>
</tr>
<tr>
<td>Registration #</td>
</tr>
<tr>
<td>EIN</td>
</tr>
</tbody>
</table>

To find your record, visit the Secretary of State’s charities web site and search for your organization’s name.
You may also find your CCSA registration number by searching for your organization on the list of eligible organizations:  https://www.sos.state.co.us/pubs/charities/taxCheckoff.html

III. HOW WILL REFUNDERS AND TAX PREPARERS KNOW A NONPROFIT’S SECRETARY OF STATE CCSA REGISTRATION NUMBER?

Your donors will know your CCSA registration number because you are going to tell them what it is!

In January 2020, our communication toolkit on the ReFUND CO website will provide methods and samples of the best way to share this information with donors. One example is:

Prominently display your CCSA registration number in your solicitations about ReFUND CO.

You could also display your CCSA registration number on your website during tax filing season or any other way you can think of to make it available to donors.
Donors will also be able to find your number by searching:

- A link to the eligible list when using tax filing software and want to designate your organization through Donate to a Colorado Nonprofit Fund. NOTE: They will have to search the list to find your organization and the ease and functionality of that list may be different for different tax filing software programs.

- The ReFUND CO website will have a link to a webform that will allow a refunder to find your organization by searching for your name. The refunder will also be able to search eligible organizations in your county and by mission (NTEE code). NOTE: this website will not be available until January 2020.

- A searchable webform on the Colorado Department of Revenue website

- The list on the Colorado Secretary of State’s website

- Asking their tax preparer to look up your number on one of the above ways

IV. WHAT INFORMATION WILL THE DEPARTMENT OF REVENUE SEND TO YOUR NONPROFIT?

You Will Receive Your Donations. Sometime after July 1, 2020, the State of Colorado will send your nonprofit a check for all of the donations your received through Donate to a Colorado Nonprofit Fund.

The Department of Revenue will publicly report the total amount of donations taxpayers made through Donate to a Colorado Nonprofit Fund, and may also publicly report the total donations given to each eligible organization.

You Will Not Get Donor Names. State law makes Individual taxpayer information confidential and prohibits the Department of Revenue from releasing any individual identifying information. For that reason, you will not receive the names of the taxpayers that gave to your organization through Donate to a Colorado Nonprofit Fund.
This feature is different from many other nonprofit fundraising strategies because nonprofits want to know, thank and follow up with donors. However, from the donor perspective, confidentiality may not be a barrier to donating their income tax refund:

For years, Coloradans have been able to donate their state refund to organizations listed on the Voluntary Contributions schedule. None of these organizations receive donor names. For tax year 2018, 18 organizations or funds appeared on the form and total donations for each ranged from $181,838 to $24,892. Fourteen of the organizations received more than $75,000 in donations and of those, eight exceeded $100,000 in donations.

Colorado Nonprofit Association conducted an online statewide poll about Donate to a Colorado Nonprofit Fund that included this statement, “Because your tax information is confidential, when you give through the Donate to a Colorado Nonprofit Fund, nonprofits will not know your name or information.” When asked whether that statement would make it more or less likely to donate, 52% said it would make them much or somewhat more likely to donate. 40% said it would have no impact on their decision. Only 7% said nonprofits not knowing their identity would make it somewhat or much less likely for them to donate.

Note: If a taxpayer makes a contribution to your organization through Donate to a Colorado Nonprofit and needs a written acknowledgment from you to deduct the contribution on their federal taxes or to claim a Child Care Contribution or Enterprise Zone state income tax credit, the taxpayer will need to demonstrate to you that they gave through Donate to Colorado Nonprofit. The taxpayer can release their own tax information. They can send you their completed Voluntary Contributions form or any other proof that is satisfactory to you to fulfill your own reporting responsibilities.

For additional questions about how Donate to a Colorado Nonprofit Fund works, please see the FAQ document.