

## Registration and Inventory Form for Trusts

**Who should file this form?** See the optional flow chart on page 5. However, generally, the following trusts should file:

- Trusts with a current charitable interest (including charitable lead trusts and living or revocable trusts that are now irrevocable);
- Charitable remainder trusts without a current charitable interest if one of the following is true:
  - the charitable remainder beneficiaries have not been irrevocably named;
  - a charitable remainder beneficiary may be controlled by the grantor, testator, executor, trustee, or a member of the grantor's or testator's family.

**Who should not file this form?**

- Trusts with no charitable interest;
- Trusts that are revocable;
- Trusts with remote, contingent charitable interests (e.g., a charity will only receive a distribution if the grantor's spouse and children all predecease the grantor).

(Corporations and unincorporated associations should not use this form. See form CTS-05 available on our website at [www.michigan.gov/agcharity](http://www.michigan.gov/agcharity).)

**Some answers in the following sections require a citation to the page and section of the trust or will. Please provide a citation in the following format:** *Cite:* p. 3, sec. 5; 4<sup>th</sup> Amendment - p. 2, sec. 3

Part I - General Information			
Legal name of trust	Employer identification number (EIN)		
All other names used by trust	Fiscal year end (mm/dd)	State established	Date established

Part 2 - Contact Information		
Contact person name	Telephone	Email
Mailing address	Street address (if different)	

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Part 3 - Trustees
Enter names and addresses. If additional room is necessary, attach a sheet.

Part 4 - IRS Status and Return
<b>A. IRS status.</b> Check box for appropriate status: <div style="margin-left: 20px;"> <input type="checkbox"/> The trust has received 501(c)(3) tax exempt status. <i>Provide a copy of the IRS determination letter.</i>   <input type="checkbox"/> The trust has applied, or will apply for 501(c)(3) tax exempt status. <i>Provide a copy of the IRS determination letter when it is received.</i>  <input type="checkbox"/> The trust will not obtain tax exempt status.         </div>
<b>B. IRS Return. Check box for type of return filed with IRS.</b> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <span>990/990-EZ</span> <span>990-PF</span> <span>1041</span> <span>1041-A</span> <span>5227</span> <span>Other</span> </div>

Part 5 - Trust Information
<b>A. How was this trust created?</b> <div style="margin-left: 20px;"> <input type="checkbox"/> Trust agreement. <i>Provide a copy of the trust agreement.</i>  <input type="checkbox"/> Court order. <i>Provide a copy of the order and other relevant court filings.</i>  <input type="checkbox"/> Last will and testament. <i>Provide a copy of the will and complete the following:</i> <div style="display: flex; justify-content: flex-end; margin-right: 20px;"> <div style="text-align: center; width: 50px;">Yes</div> <div style="text-align: center; width: 50px;">No</div> </div> <div style="margin-left: 20px;">           i. Has a file been opened in a county probate court? . . . . .            If Yes, enter the county and probate file number.  <div style="display: flex; justify-content: space-between; width: 80%;"> <span>County _____</span> <span>File number _____</span> </div> </div> </div>
<b>B. Nature of trust</b> (choose one) <div style="margin-left: 20px;">           i. A trust established wholly, or in part, for charitable purposes to operate in perpetuity without an end date.             ii. A trust established solely for charitable purposes that will terminate, or has terminated, on a predetermined date or event, such as a charitable lead trust.            Describe the termination provision:  <div style="border-bottom: 1px solid black; height: 1.2em; margin-top: 5px;"></div>           Cite: _____             iii. A charitable remainder trust (including annuities and unitrusts) that is irrevocable and required to register.            iv. A living trust (such as a will substitute) that is now irrevocable and has terminated or is terminating.            NOTE: If the trust referenced in iii. or iv. above was made irrevocable upon the death of the grantor or other person(s), identify the individual(s) and date(s) of death:  <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <span>Name: _____</span> <span>Date: ____/____/____</span> </div> </div>

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**Part 6 - Charitable Purpose Beneficiaries**

**A. What is the charitable purpose of this trust?**

*Cite:* \_\_\_\_\_

Check all that apply.

It benefits a specific charity or charities named in the instrument. *Complete item B below.*

It may support any 501(c)(3) purpose organization. *Go to item C below.*

It supports a specific charitable purpose (e.g., alleviate hunger, scholarships). *Describe the purpose, then go to item C below.* \_\_\_\_\_

It creates another charitable trust or foundation, to benefit one or more charities or a charitable purpose. *Please describe. Please note that you must separately register any charitable trust or foundation that maintains or reports separate financial information from the trust you are currently registering.*

Other: \_\_\_\_\_

**B. Charitable Beneficiaries.** List all current, future, and contingent charitable beneficiaries by name, city, and state.

Name of Charity	City, State	Type	Interest	
			\$	%
			\$	%
			\$	%
			\$	%
			\$	%
			\$	%
			\$	%
			\$	%
			\$	%

**C. When will distributions be made to all charitable beneficiaries?**

All distributions have been made. *Provide receipts for the distributions to charity and a final accounting that details all fees and other expenses.*

Distributions will/may be made at some later date. Explain and cite: \_\_\_\_\_

Distributions are perpetual and made periodically.

Other: \_\_\_\_\_

**Part 7 - Financial Report**

**A. Financial report.** Provide a copy of the most recent financial report and check the box for the type of report being provided. It must include a complete statement of receipts and disbursements and have a balance sheet. If the IRS return does not completely account for all receipts and disbursements or have a balance sheet, provide a financial report in another format.

IRS return.

Account statement (only if trustee is a financial institution).

Probate court account.

Trust has not yet completed a fiscal period. *(Complete Part 8.)*

Audited financial statements.

Other: \_\_\_\_\_

**B.** Check this box if you are submitting a final accounting for the trust.

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**Part 8 - List of Assets and Liabilities**

Complete the following only if a financial report described in Part 7 is not provided.

Enter date of valuation:

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Date

Cash and cash equivalents	\$	
Stock	\$	
Bonds	\$	
Real estate	\$	
Other assets (describe)	\$	

\_\_\_\_\_

Total assets	\$	
Total liabilities	\$	
Net assets	\$	

Enter as negative number

**Part 9 - Attachments**

**Check list of documents to provide with this form:**

Creating document such as trust agreement or will, plus all amendments or codicils.

All court orders affecting trust.

If tax exempt, copy of IRS determination letter.

Financial report or listing of assets and liabilities. See Parts 7 and 8.

If this is a trust that is terminating (or has terminated), provide an accounting and receipts for distributions to charitable beneficiaries made to date.

**Part 10 - Certification**

Under penalty of perjury, I certify that I am authorized to sign this document and that to the best of my knowledge and belief the information provided, including all accompanying documents, is true, correct, and complete.

Signature	Date
Print name	Title

Return the completed form:

By email: [ct\\_email@michigan.gov](mailto:ct_email@michigan.gov)

By mail:

Michigan Department of Attorney General  
Charitable Trust Section  
PO Box 30214  
Lansing, MI 48909

Contact information:

Telephone: 517-373-1152

Fax: 517-241-7074

Website: [www.michigan.gov/agcharity](http://www.michigan.gov/agcharity)

This is a public record, copies of which are sent, upon request, to any interested person.

## Do you need to register as a charitable trust?

Note: Complete this only if you are unsure whether you must register or submit documents to the Attorney General's Charitable Trust Section at this time.

