

Exemptions from Charitable License Requirements

North Carolina General Statute 131F provides for a number of exemptions from the law. To obtain an exemption from the statute, a charitable or sponsor organization may submit to the Department a written request for exemption with supporting documentation. Upon approval of the exemption request, the charitable organization will receive a letter of exemption from the Department. The Department has the authority to review and/or cancel an exemption at any time.

- 131F-3(1) Any person who solicits charitable contributions for a religious institution.
- 131F-3(2) Solicitation of charitable contributions by the federal, State, or local government, or any of their agencies.
- 131F-3(3) Any person who receives less than twenty-five thousand dollars (\$25,000) in contributions in any calendar year and does not provide compensation to any officer, trustee, organizer, incorporator, fund-raiser, or solicitor. *(Note: This exemption requires an **annual** review of an organization's financial information by the Department. The Department has developed a [form](#) to assist in this **annual** review process.)*
- 131F-3(4) Any educational institution, the curriculum of which, in whole or part, is registered, approved, or accredited by the Southern Association of Colleges and Schools or an equivalent regional accrediting body, and any educational institution in compliance with Article 39 of Chapter 115C of the General Statutes, any foundation or department having an established identity with any of these educational institutions, and any organization with a membership that is composed solely of 20 or more educational institutions as defined in this Chapter. *(Note: The Department has developed a [questionnaire](#) to assist organizations in determining if they meet the definition of an "educational institution".)*
- 131F-3(5) Any hospital licensed pursuant to Article 5 of Chapter 131E or Article 2 of Chapter 122C of the General Statutes and any foundation or department having an established identity with that hospital if the governing body of the hospital, authorizes the solicitation and receives an accounting of the funds collected and expended.
- 131F-3(6) Any noncommercial radio or television station.
- 131F-3(7) A qualified community trust as provided in 26 C.F.R. § 1.170A-9(e)(10) through (e)(14).

- 131F-3(8) A bona fide volunteer or bona fide employee or salaried officer of a charitable organization or sponsor.
- 131F-3(9) An attorney, investment counselor, or banker who advises a person to make a charitable contribution.
- 131F-3(10) A volunteer fire department, REACT (Radio Emergency Associated Communications Teams), rescue squad, or emergency medical service.
- 131F-3(11) A Young Men's Christian Association or a Young Women's Christian Association.
- 131F-3(12) A nonprofit continuing care facility licensed under Article 64 of Chapter 58 of the General Statutes.
- 131F-3(13) Any tax exempt nonprofit fire or emergency medical service organization involved in the sale of goods or services that does not ask for a donation.