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§6-405.

(a) Except for parent-teacher organizations and youth sports organizations soliciting charitable contributions for programs for minors, a person exempt under § 6-102(c)(1)(ii)1 or 4 of this title shall submit annually a fund-raising notice to the Secretary of State on the form that the Secretary requires.

(b) A person exempt under § 6-102(c)(1)(ii)2 of this title shall submit an IRS Form 990 to the Secretary of State if required to file one with the Internal Revenue Service.

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