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§6–418.

(a) The Secretary of State may cancel the registration of a charitable organization if:

(1) the organization failed to submit:

(i) a statement of intent and final annual report under § 6–417 of this subtitle within 3 years after the date the statement of intent and final annual report were due; or

(ii) any annual report or updates required under § 6–408 of this subtitle for a 3–year period; and

(2) the Secretary of State sends a notice of cancellation to the last known address and e–mail address of the organization.

(b) A charitable organization may request that the Secretary of State reinstate a registration canceled under subsection (a) of this section if the organization:

(1) submits to the Secretary of State any outstanding or missing annual reports, supporting materials, and annual fees required under this title;

(2) (i) remits all unpaid late fees; or

(ii) had late fees suspended or waived in accordance with § 6–407(c) of this subtitle;

(3) is in good standing with the State Department of Assessments and Taxation, if applicable;

(4) has a current tax–exempt status under § 501(c)(3) of the Internal Revenue Code, if applicable; and

(5) provides any other information that the Secretary of State requires.

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