



Instructions for Form CHAR001-RT

Registration Statement and Notice of Termination of Intervening Interest for Charitable Remainder Trusts
www.oag.state.ny.us/charities/charities.html

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Note:

- The information in this form is for charitable remainder trusts. For registration and filing requirements for charitable lead trusts, see the instructions for Form CHAR001-LT. For registration and filing requirements for estates with a charitable interest, see the Charitable Estate Registration Instructions. For registration and annual filing requirements for nonprofit organizations, including wholly charitable trusts that file an IRS Form 990, 990-EZ or 990-PF, see the instructions for Forms CHAR410 (Registration Statement for Charitable Organizations) and CHAR500 (Annual Filing for Charitable Organizations).
Please place identifying information (registration number if applicable, trust name, etc.) on all correspondence and other documents submitted to the Charities Bureau.
All references to forms designated "CHAR" are to official forms of the Attorney General's Charities Bureau. Copies of these forms are available on the Charities Bureau's website (see address at top of this page).

1. Who Must File CHAR001-RT

Charitable remainder trusts must register with the Charities Bureau and submit a notice of termination of intervening interest by filing form CHAR001-RT.

\* The term "charitable remainder trust" includes any trust for which a charitable beneficiary has a remainder interest, including without limitation qualified charitable remainder annuity trusts and unitrusts, and terminated non-qualified trusts that have a vested charitable remainder interest.

Note regarding foreign trusts: Trusts for which foreign (non-New York) trustees or executors are acting under a trust agreement executed by, or the will of, a non-resident of New York are not required to register.

2. Registration Information

A. Registration Statute and Registration Type

The statute requiring registration of charitable remainder trusts in New York State is section 8-1.4 of the Estates, Powers and Trusts Law (EPTL).

B. New York State Registration Number

The Charities Bureau will assign a registration number to trusts submitting CHAR001-RT.

3. Entities Required to File a Form Other Than CHAR001-RT

The following entities are required to register using a form other than the CHAR001-RT. Such entities should consult the instructions for their respective forms to learn how to register and what to file.

Table with 2 columns: Entity and Form and Instructions. Rows include Charitable Lead Trusts, Estates with a Charitable Interest, and Non-profit Organizations.

4. Registration – What to File

Follow the instructions in part 5 (Line by Line Instructions) to determine which sections of the CHAR001-RT you must complete and which attachments must accompany the form you submit.

There is no fee to register under the EPTL. Do not submit any fee with your CHAR001-RT unless you are simultaneously submitting (or have previously submitted) a final accounting, in which case the fee applicable to final reports must be submitted. See Part 6 (Subsequent Filings), below.

## 5. Line By Line Instructions

### Part A: General Information

#### A. Identification of Registrant

1. Full name of trust: State the name of the trust exactly as it appears in the trust instrument, including amendments/codicils.
2. c/o Name: Enter the "in care of" name, if applicable.
3. Mailing address: State the mailing address of the trust.
4. Phone: State the telephone number of the trust where a key person responsible for the trust's filing can be reached.
5. Fax: Enter the fax number, if applicable.
6. Email Address: State the email address of the trust where a key person responsible for the trust's filing can be reached.
7. Full Name of Grantor/Testator: If the trust is *intervivos*, state the grantor's name. If the trust is *testamentary*, state the testator's name.
8. Fed. employer ID no. (EIN): State the trust's EIN on record with the IRS.
9. Date of Trust and any Amendments/Codicils: If the trust is *intervivos*, list the date the trust was created by trust agreement. If the trust is *testamentary*, list the date of the decedent's death. If applicable, state the date(s) of any amendments to the trust agreement or codicils to the will that created the trust.
10. Type of Trust: Indicate whether the trust is *intervivos* or *testamentary*.
11. Fiscal Year End: Enter the month and day for the end of the trust's accounting period.

### Part B: Identification of Trustees

State the name and address of each trustee of the trust.

### Part C.1.: Identification of Lead Beneficiaries

State the names, dates of death, if applicable, and description of interest for each lead beneficiary.

### Part C.2.: Identification of Charitable Remainder Beneficiaries

State the organization names, Federal EINs and description of interest of all charitable remainder beneficiaries of the trust.

### Part D: Notice of Termination of Intervening Interest

Pursuant to EPTL section 8.1-4(f)(1), a charitable remainder trust shall notify the Attorney General and all current charitable remainder beneficiaries of the termination of the interest of any party that would cause all or part of the trust assets or income to be applied to charitable purposes. The form CHAR001-RT shall serve as such notice. The trust shall mail a copy of the completed CHAR001-RT to the Attorney General and each current charitable remainder beneficiary. No separate notice of termination is required. The trust shall check the box in Part D (Notice of Termination of Intervening Interest) to confirm that the notices were sent.

### Part E: Attachments

A copy of trust instrument and any amendments/codicils must be included with the submission of the CHAR001-RT.

### Part F: Certification

The form must be certified with the preparer's signature, printed name, title and the date the form was signed.

## 6. Subsequent Filings:

After a charitable remainder trust has registered using the CHAR001-RT form, it is not required to file periodic reports, but shall comply with any request made by the Attorney General for additional information or documentation.

Charitable remainder trusts are required to file a final report with the Attorney General. A final report shall consist of a judicial or informal final accounting containing sufficient information for purposes of the Attorney General's review.

In addition, the trust is required to submit with its final report an EPTL filing fee based on the total value of all assets distributed or proposed to be distributed to charitable beneficiaries, including distributions resulting from specific and residuary gifts paid from principal or income, according to the following schedule:

Amount Distributed to Charitable Beneficiaries	EPTL Filing Fee
Less than \$50,000	\$25
\$50,000 or more, but less than \$250,000	\$50
\$250,000 or more, but less than \$1,000,000	\$100
\$1,000,000 or more, but less than \$10,000,000	\$250
\$10,000,000 or more, but less than \$50,000,000	\$750
\$50,000,000 or more	\$1500

**7. When and Where to Submit**

All registrations on form CHAR001-RT must be mailed, postmarked within six months after all or part of the trust assets or income is required to be applied to charitable purposes. If the charitable interest is contingent or deferred by reason of intervening non-charitable interests, then the trust is not required to register until the contingency occurs or the non-charitable interests terminate.

Form CHAR001-RT must be mailed to either the New York City or Albany office of the Attorney General's Charities Bureau. If the trust is located in any of the counties listed for the Albany office in section 10.A. of these instructions, mail form CHAR001-RT to the Albany office. If the trust is located in any other county, mail form CHAR001-RT to the New York City office.

Final reports (see section 6 above) must be mailed to the local Attorney General office that reviews the accounting, which depends on the county in which the trust is located. To determine the appropriate office, see section 10.B. of these instructions.

Please note that, in the future, the Attorney General may require that all CHAR001-RTs and final reports be submitted to the local Attorney General office that reviews the accounting. Therefore, you are advised to check the Charities Bureau regularly for updated CHAR001-RT instructions to determine the appropriate office for your submission.

**8. Penalties**

Pursuant to EPTL Section 8-1.4, any entity that fails to comply with the EPTL registration and filing requirements may be subject to fines in the amount of \$10 per day, up to a maximum of \$1,000, for each such failure.

**9. Questions / Contacting the Charities Bureau**

Questions about completing the CHAR001-RT should be directed to the Charities Bureau as follows:

By Email: charities.bureau@oag.state.ny.us (note the form number in the subject line)

By Phone: 212-416-8401 (mention the form number to the representative)

Helpful information may also be found on the Charities Bureau website at [www.oag.state.ny.us/charities/charities.html](http://www.oag.state.ny.us/charities/charities.html).

## 10. Offices for Charitable Remainder Trust Matters

### A. Registration

#### ALBANY

New York State Attorney General  
Charities Bureau  
The Capitol  
Albany, NY 12224-0341  
518-473-5049

Counties: Albany, Columbia, Fulton, Greene, Hamilton, Montgomery, Rensselaer, Saratoga, Schenectady, Schoharie, Sullivan, Ulster, Warren and Washington

#### NEW YORK CITY

New York State Attorney General  
Charities Bureau  
120 Broadway, 3rd Floor  
New York, NY 10271-0332  
212-416-8401

Counties: All other counties

### B. Final Reports

#### ALBANY

New York State Attorney General  
Charities Bureau  
The Capitol  
Albany, NY 12224-0341  
518-473-5049

Counties: Albany, Columbia, Fulton, Greene, Hamilton, Montgomery, Rensselaer, Saratoga, Schenectady, Schoharie, Sullivan, Ulster, Warren and Washington

#### ROCHESTER

New York State Attorney General  
Rochester Regional Office  
144 Exchange Boulevard  
Rochester, NY 14614-2176  
585-546-7430

Counties: Livingston, Monroe, Ontario, Seneca, Steuben, Wayne and Yates

#### BINGHAMTON

New York State Attorney General  
Binghamton Regional Office  
44 Hawley Street, 17th Floor  
Binghamton, NY 13901-4433  
607-721-8771

Counties: Broome, Chemung, Chenango, Delaware, Otsego, Schuyler, Tioga and Tompkins

#### SYRACUSE

New York State Attorney General  
Syracuse Regional Office  
615 Erie Blvd. West, Suite 102  
Syracuse, NY 13204  
315-448-4800

Counties: Cayuga, Cortland, Madison, Onondaga and Oswego

#### BUFFALO

New York State Attorney General  
Buffalo Regional Office  
Statler Towers  
107 Delaware Avenue  
Buffalo, NY 14202  
716-853-8400

Counties: Allegheny, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Orleans and Wyoming

#### UTICA

New York State Attorney General  
Utica Regional Office  
207 Genesee Street, Room 504  
Utica, NY 13501-2812  
315-793-2225

Counties: Herkimer and Oneida

#### NEW YORK CITY

New York State Attorney General  
Charities Bureau  
120 Broadway, 3rd Floor  
New York, NY 10271-0332  
212-416-8401

Counties: Bronx, Dutchess, Kings, Nassau, New York, Orange, Putnam, Queens, Richmond, Rockland, Suffolk and Westchester

#### WATERTOWN

New York State Attorney General  
Watertown Regional Office  
317 Washington Street  
Watertown, NY 13601-3744  
315-785-2444

Counties: Jefferson, Lewis and St. Lawrence

#### PLATTSBURGH

New York State Attorney General  
Plattsburgh Regional Office  
43 Durkee Street - Suite 700  
Plattsburgh, NY 12901-2958  
518-562-3288

Counties: Clinton, Essex and Franklin