



Summary of Registration and Filing Requirements for Charitable Entities

Pursuant to the Executive Law and the Estates, Powers and Trusts Law

www.oag.state.ny.us/charities/charities.html

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Note:

- The information in this publication is for charitable and other nonprofit entities. For registration and financial reporting requirements for fund raising professionals engaged by nonprofit organizations, see publication CHAR009 (Summary of Registration and Filing Requirements for Fund Raising Professionals).
- Nonprofit organizations registered with the Charities Bureau can determine their New York State registration number and the statute(s) under which they are registered by searching for their organization at the Charities Bureau's website at www.oag.state.ny.us/charities/search.html.
- Please place identifying information (registration number if applicable, organization name, etc.) on all correspondence and other documents, including checks, submitted to the Charities Bureau.
- All fees must be paid by a single check or money order, payable to "New York State Department of Law." Please submit filing fee with statements, not separately.
- 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).

I. Types of Charitable Entities

There are two general types of charitable and other nonprofit entities that must register with the Charities Bureau:

- charitable and other nonprofit organizations: Included in this category are both (1) charitable and other nonprofit organizations that solicit contributions from New York State (including residents, foundations, corporations, government agencies and other entities) and (2) charitable organizations that are incorporated, are formed or otherwise conduct activity in New York State (including wholly charitable trusts that file an IRS Form 990, 990-EZ or 990-PF).
- trusts and estates with charitable interests: Included in this category are trusts and estates with charitable interests that do not file an IRS Form 990, 990-EZ or 990-PF.

Registration and filing requirements differ based on the type of entity. Submissions on the incorrect form will not be accepted, so it is important to understand what type your entity is.

Fund raising professionals engaged by nonprofit organizations to conduct fund raising activity in New York State may also be required to register with the Charities Bureau. Refer to publication CHAR009 (Summary of Registration and Filing Requirements for Fund Raising Professionals) to learn about those requirements.

II. Registration Information

A. Registration Statutes and Registration Types

There are two statutes that require registration of charitable and other nonprofit entities:

- Article 7-A: Article 7-A of the Executive Law (Article 7-A) requires registration of charitable and other nonprofit organizations that solicit contributions from New York State (including residents, foundations, corporations, government agencies and other entities).
- EPTL: Section 8-1.4 of the Estates, Powers and Trusts Law (EPTL) requires registration of both charitable organizations that are incorporated, are formed or otherwise conduct activity in New York State and trusts and estates with charitable interests.

Based on these two registration statutes, there are three registration types for organizations registered with the Charities Bureau:

- Article 7-A: Entities registered pursuant to Article 7-A only and not registered under the EPTL.
- EPTL: Entities registered pursuant to the EPTL only and not registered under Article 7-A.
- Dual: Entities registered pursuant to both Article 7-A and the EPTL.

The Charities Bureau will determine the registration type from the information provided in the registration materials you submit. You may request that the Charities Bureau adjust the registration type if information or activities change after initial registration. Your charitable entity type and registration type determine your annual filing requirements (see also parts I (Types of Charitable Entities) and IV (Filing Requirements) of these instructions).

To find out the registration information, including the registration type, for a nonprofit organization that is already registered, search for your organization at the Charities Bureau website:

www.oag.state.ny.us/charities/search.html

If your organization is registered but you cannot find your organization at the Charities Bureau website, please contact the Charities Bureau for assistance. See part IX (Questions / Contacting the Charities Bureau) of these instructions.

B. New York State Registration Number

The Charities Bureau will assign a registration number to you. If you already registered your nonprofit organization, you may find out its registration number by searching for the organization at the Charities Bureau website, as described in the preceding paragraph.

III. Registration Requirements

You must know your type of charitable entity to determine which parts of these instructions apply to you. For more information, see part I (Types of Charitable Entities) of these instructions.

- charitable and other nonprofit organizations: To learn about registration of charitable and other nonprofit organizations, refer to CHAR410 (Registration Statement for Charitable Organizations) and the instructions for that form.
- trusts and estates with charitable interests: To learn about registration of trusts and estates with charitable interests that do not file an IRS Form 990, 990-EZ or 990-PF, refer to the following forms and their respective instructions:

| <u>Entity</u> | <u>Form and Instructions</u> |
|------------------------------------|---|
| Charitable Lead Trusts | CHAR001-LT & instructions |
| Charitable Remainder Trusts | CHAR001-RT & instructions |
| Estates with a Charitable Interest | Notice of Probate & Charitable Estate Registration Instructions |

IV. Filing Requirements

You must know your type of charitable entity to determine which parts of these instructions apply to you. For more information, see part I (Types of Charitable Entities) of these instructions.

- charitable and other nonprofit organizations: Registered charitable and other nonprofit organizations must file with the Charities Bureau every year. To learn about the filing requirements, refer to CHAR500 (Annual Filing for Charitable Organizations) and the instructions for that form.
- trusts and estates with charitable interests: To learn about filing requirements of trusts and estates with charitable interests that do not file an IRS Form 990, 990-EZ or 990-PF, refer to the following forms and their respective instructions:

| <u>Entity</u> | <u>Form and Instructions</u> |
|------------------------------------|--|
| Charitable Lead Trusts | CHAR004 & instructions |
| Charitable Remainder Trusts | Accounting & instructions to CHAR001-RT |
| Estates with a Charitable Interest | Accounting & Charitable Estate Registration Instructions |

V. Disclosure Requirement for Solicitation

Pursuant to New York Executive Law § 174-b, any solicitation of contributions used by or on behalf of a charitable organization, which is required to register and file annual financial reports with the New York State Attorney General pursuant to Article 7-A of the Executive Law, must include a statement that a copy of its latest annual report may be obtained, upon request, from the organization or from the New York State Attorney General's Charities Bureau, Attn: FOIL Officer, 120 Broadway, New York, New York 10271. A charitable organization is prohibited from including such a statement if it has failed to comply with all registration and filing requirements. If the charitable organization has not previously been required to file an annual report with the Charities Bureau, the solicitation must state the date when the annual report will be filed. Please review all of your solicitation material to ensure that it contains the required statement, including the address of the Charities Bureau.

VI. Exemption from Registration

You must know your type of charitable entity to determine which parts of these instructions apply to you. For more information, see part I (Types of Charitable Entities) of these instructions.

- charitable and other nonprofit organizations: Charitable and other nonprofit organizations that believe they are exempt from registration may request exemption by submitting the appropriate CHAR410 Series form with Schedule E (Request for Registration Exemption) attached. To determine if your organization qualifies for an exemption and learn how to request an exemption, refer to the instructions for the CHAR410 (Registration Statement for Charitable Organizations), which includes instructions for Schedule E.

- trusts and estates with charitable interests: To learn which trusts and estates with charitable interests are not subject to registration, refer to the instructions for the following registration forms:

| <u>Entity</u> | <u>Form and Instructions</u> |
|------------------------------------|---|
| Charitable Lead Trusts | CHAR001-LT & instructions |
| Charitable Remainder Trusts | CHAR001-RT & instructions |
| Estates with a Charitable Interest | Notice of Probate & Charitable Estate Registration Instructions |

VII. Closing Registration and Dissolutions

You must know your type of charitable entity to determine which parts of these instructions apply to you. For more information, see part I (Types of Charitable Entities) of these instructions.

- charitable and other nonprofit organizations: The registration of a charitable or other nonprofit organization will only be closed if the organization demonstrates that it has dissolved or otherwise formally ceased operations.

Corporations – If the organization was incorporated, it must be dissolved before the Charities Bureau can close its registration.
If you do have a certificate of dissolution from the New York Department of State, or from a similar government agency in a different state, submit it along with the CHAR500 (Annual Filing for Charitable Organizations) marked "Final filing", with all required attachments to that form. If you do not yet have a certificate of dissolution, you must obtain one.

If the organization was incorporated and you do not have a certificate of dissolution but do have a court-approved plan of dissolution, complete the dissolution process and then submit to the Charities Bureau a copy of that certificate of dissolution. For New York corporations, obtain the certificate of dissolution from the New York State Department of State Division of Corporations customer service department, which may be reached by phone at 518-473-2492, option 5.

If the organization was incorporated and you do not have a certificate of dissolution and do not have a court-approved dissolution plan, please submit:

- 1) a brief description of the organization's plans to dissolve; and
- 2) if the assets were transferred to another organization, proof that the other organization received the assets (for example, a letter from the recipient organization, signed by an officer, stating that it received the transfer).

If you need help planning for dissolution, please refer to the following guides, which may be found at the web address listed at the top of these instructions:

- * Procedures and Forms for a No Assets Non-Judicial Dissolution Pursuant to Article 10 of the Not-for-Profit Corporation Law
- * Procedures and Forms for a Voluntary Non-Judicial Dissolution Pursuant to Article 10 of the Not-for-Profit Corporation Law of a Not-for-Profit Corporation With Assets

For help with dissolution procedures and requirements, contact the Regional Office of the Attorney General for the New York State county in which your organization is incorporated. To determine which county that is, search for your organization by name at the Division of Corporations website:

http://appsex5.dos.state.ny.us/corp_public/enter_search

To locate the Regional Office for that county, see part IX.B. (Questions / Contacting the Charities Bureau, Offices for Estates, Charitable Remainder Trusts and Dissolution Matters) of these instructions.

Unincorporated organizations – If the organization was never incorporated, you may request that the Charities Bureau close the registration by submitting a cover letter explaining the reasons for closure, a copy of the CHAR500 marked "Final filing" and a copy of IRS Form 990, 990-EZ or 990-PF marked "final return", if applicable. If the assets were transferred to another organization, you must also submit proof that the other organization received the assets (for example, a letter from the recipient organization, signed by an officer, stating that it received the transfer).

- trusts and estates with charitable interests: In general, the Charities Bureau will close registrations for trusts and estates with charitable interests only after receiving and reviewing a final accounting.

VIII. Discontinued Charities Bureau Forms

The following Charities Bureau forms have been discontinued and should no longer be used:

| Discontinued Charities Bureau Form | Superseded By |
|--|---|
| CHAR001 (Trusts and Estates Registration Form) | <ul style="list-style-type: none"> • CHAR001-LT (Registration Statement for Charitable Lead Trusts) • CHAR001-RT (Registration Statement and Notice of Termination of Intervening Interest for Charitable Remainder Trusts) • Notice of Probate (for registration of estates with a charitable interest) |
| CHAR003 (Securities Schedule) | CHAR500 (Annual Filing for Charitable Organizations) |
| CHAR005 (Request to Withdraw Executive Law Registration) | <ul style="list-style-type: none"> • CHAR410 Series (Registration Statement for Charitable Organizations), <u>and</u> • Schedule E (Request for Registration Exemption) |
| CHAR006 (Notice of Annual Filing Exemption) | CHAR500 (Annual Filing for Charitable Organizations) |

| Discontinued Charities Bureau Form | Superseded By |
|---|--|
| CHAR010 (Certification to Accompany Reports Submitted on Forms Other Than Attorney General Forms) | CHAR500 (Annual Filing for Charitable Organizations) |
| CHAR497 (Annual Financial Report for Charitable Organizations) | CHAR500 (Annual Filing for Charitable Organizations) |
| CHAR497-C (Combined Annual Financial Report) | CHAR500-C (Combined Annual Financial Report) |

IX. Questions / Contacting the Charities Bureau

A. General Contact Information

Questions about registration and filing should be directed to the Charities Bureau as follows:

By Email: charities.bureau@oag.state.ny.us (note the category of charitable entity and the nature of the request in the subject line)

By Phone: 212-416-8401 (mention the category of charitable entity and the nature of the request to the representative)

By Mail: New York State Attorney General
Charities Bureau
120 Broadway, 3rd Floor
New York, NY 10271-0332

Helpful information may also be found on the Charities Bureau website at <http://www.oag.state.ny.us/bureaus/charities/about.html>.

B. Offices for Estates, Charitable Remainder Trusts and Dissolution Matters

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, Warren and Washington [note: Sullivan and Ulster for trusts and estates matters only]

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

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

NASSAU [not for trusts and estates matters]

New York State Attorney General
Nassau Regional Office
200 Old Country Road, Suite 460
Mineola, NY 11501-4241
516-248-3302

Counties: Nassau [note: trusts and estates matters are handled by NYC]

NEW YORK CITY

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

Counties: Bronx, Kings, New York, Queens and Richmond [note: NYC also handles Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester – trusts and estates matters only]

PLATTSBURGH

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

Counties: Clinton, Essex and Franklin

POUGHKEEPSIE [not for trusts & estates matters]

New York State Attorney General
Poughkeepsie Regional Office
235 Main Street, 3rd Floor
Poughkeepsie, NY 12601-3194
914-485-3900

Counties: Dutchess, Orange, Sullivan and Ulster [note: Dutchess and Orange County trusts and estates matters are handled by NYC; Sullivan and Ulster County trusts and estates matters are handled by Albany]

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

SUFFOLK [not for trusts & estates matters]

New York State Attorney General
Suffolk Regional Office
300 Motor Parkway
Hauppauge, NY 11788-5127
631-231-2424

Counties: Suffolk [note: trusts and estates matters are handled by NYC]

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

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

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

WESTCHESTER [not for trusts & estates matters]

New York State Attorney General
Westchester Regional Office
101 East Post Road
White Plains, NY 10601-3310
914-422-8755

Counties: Orange, Putnam, Rockland and Westchester [note: trusts and estates matters are handled by NYC]