



Instructions for Form CHAR500-C

Combined Annual Financial Report
www.oag.state.ny.us/charities/charities.html

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Note:

- ☐ The CHAR500-C may be submitted only by charitable organizations that have received permission from the Charities Bureau to file combined reports (including the CHAR497-C in previous years). For details see parts II (Who May File CHAR500-C) and III (Applying for Authorization to File CHAR500-C) of these instructions. For registration and annual filing requirements for other charitable organizations, see the instructions for form CHAR500 (Annual Filing for Charitable Organizations).
- ☐ Registrants can determine the New York State registration number for parent and affiliate organizations and the statute(s) under which they are registered by searching for the organizations at the Charities Bureau's website at www.oag.state.ny.us/charities/search.html.
- ☐ Please place the parent organization registration number 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 annual reports, 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. Registration Statutes and Registration Types

There are two statutes that require registration of organizations:

- **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 charitable organizations that are incorporated, are formed or otherwise conduct activity in New York State.

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

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

You must know under which statutes your organizations (parent and each affiliate) are registered with the Charities Bureau to determine which parts of these instructions apply to each organization. To find out your registration type, search for your organization at the Charities Bureau website:

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

If you are registered but cannot find one or more of your organizations at the Charities Bureau website, please contact the Charities Bureau for assistance. See part X (Questions / Contacting the Charities Bureau) of these instructions.

To register, unregistered organizations should use form CHAR410 (Registration Statement for Charitable Organizations) and the instructions for that form. Submit separate copies of the CHAR410 for the parent and for each affiliate organization.

II. Who May File CHAR500-C

CHAR500-C may be submitted only by a parent organization and its affiliates*, and only upon prior written authorization† by the Attorney General. The parent organization must have registration type Article 7-A or dual. If a parent with registration type Article 7-A or dual has affiliates with registration type EPTL, it may still be eligible to file CHAR500-C.

* The term "affiliate" includes "any chapter, branch, auxiliary, or other subordinate unit of any registered charitable organization, howsoever designated, whose policies, fund raising activities, and expenditures are supervised or controlled by such parent organization." (see Article 7-A, § 172-b.4.(b)) For example, a national organization that supervises local chapters may be authorized to file a combined report. By contrast, organizations that are affiliates merely by virtue of an overlapping board cannot file CHAR500-C and must instead file CHAR500 (Annual Filing for Charitable Organizations) for each organization.

† A combined report may be submitted by organizations with registration type Article 7-A or dual only upon prior written authorization by the Charities Bureau, as described in part III (Applying for Authorization to File CHAR500-C) of these instructions. (see also Article 7-A, § 172-b.4.(a))

Affiliates that would otherwise not be required to register with the Charities Bureau – for example, out-of-state affiliates that do not conduct activity or solicit contributions in New York State – need not be included in the CHAR500-C.

Not all parent organizations will be granted authorization by the Charities Bureau to file a combined report. The Charities Bureau, in its discretion, may deny a request to file a combined report by a parent organization if any of the following factors are present:

- The parent organization does not file a group return for its subordinate organizations with the IRS;
- The parent organization and its affiliates do not consolidate their audited financial statements;
- The parent organization has one or more affiliates that are not included in the IRS group return and/or consolidated financial statements;
- The parent organization has one or more affiliates that are registered and file separately with the Charities Bureau and, therefore, would not be included in the combined report; or
- The parent organization and its affiliates have different fiscal year ends.

Filers who submit individually using CHAR500 but submit consolidated financial statements with their CHAR500 are not required to obtain the Attorney General's prior authorization. However, such consolidated financial statements must clearly indicate the financial position of the individual filer.

III. Applying for Authorization to File CHAR500-C

Organizations that received authorization in prior years to file CHAR497-C, the predecessor form to CHAR500-C, and for whom that authorization was not revoked, may file CHAR500-C without applying for authorization.

To apply for authorization to file a combined annual financial report, please submit a cover letter requesting authorization together with all documents required by CHAR500-C and a copy of the IRS group exemption letter. Acceptance of combined annual financial reports for prior years does not constitute approval. An organization must have written authorization from the Charities Bureau to file CHAR500-C. Once an organization has received written authorization from the Charities Bureau, it does not need to apply for authorization to file CHAR500-C each year. However, the Charities Bureau may revoke an organization's authorization at any time based on the factors listed in part II (Who May File CHAR500-C) of these instructions; the organization has an affirmative obligation to notify the Charities Bureau in writing within 30 days of any change in circumstances relevant to those factors.

IV. What to File

Follow the instructions in part V (Line by Line Instructions) to determine which sections of the CHAR500-C you must complete and which schedules, attachments and fees must accompany your organization's CHAR500-C.

Please clip or staple together as one package the CHAR500-C and any required schedules and attachments. Please do not staple schedules or attachments separately. When submitting an accountant's report, please do not submit a bound copy.

All fees must be paid by a single check or money order, payable to "New York State Department of Law." Please write your organization's registration number on your payment. Clip (do not staple) your payment to the front of the CHAR500-C. Do not submit payment separately from the CHAR500-C.

V. Line By Line Instructions

In each section, be sure to note whether the information requested is for the parent organization or for one or more of the affiliate organizations.

1. General Information - Parent Organization

You must know the registration types for the parent and each affiliate organization to determine which parts of these instructions apply to each organization. For more information, see part I (Registration Statutes and Registration Types) of these instructions.

a. Fiscal year beginning and ending:

Enter the month, day and year for both the beginning and end of the report's accounting period, whether your organization has a calendar year accounting period (for example, January 1, 2004 to December 31, 2004) or a different full year accounting period (for example, July 1, 2004 to June 30, 2005) or is filing for a period shorter than a year (for example, July 1, 2004 to December 31, 2004).

b. Checkboxes:

Address change: Check this box if the organization changed its address since it submitted its previous filing.

Name change: Check this box if the organization has changed its name since it submitted its previous filing and attach a completed form CHAR410-A with all required attachments.

Initial filing: If the organization recently registered with the Charities Bureau and is submitting its first annual filing, check this box. If the organization has not yet registered, it must register using form CHAR410. (Submit separate copies of the CHAR410 for the parent and for each affiliate organization.)

Final filing: Organizations should file final filings when they cease operations and/or dissolve. You must check this box and attach to the CHAR500-C a copy of the IRS Form 990 marked "Final return" with all required attachments filed with the IRS.

If the organization is incorporated in New York State, you must attach either a certificate of dissolution from the New York State Department of State or a document describing the organization's plans to obtain a certificate of dissolution from the Department of State.

If the organization is incorporated in another state, you must attach a certificate of dissolution from the appropriate agency in that state.

The final filing checkbox may not be used to claim exemption from Charities Bureau registration and filing requirements. To claim such an exemption, use form CHAR410-A (Amended Registration Statement for Charitable Organizations) and Schedule E (Request for Registration Exemption for Charitable Organizations) and the instructions to those forms.

Amended filing: If submitting an amended filing, you must check this box and attach to the CHAR500-C a copy of the IRS Form 990 marked "Amended return" with all required attachments filed with the IRS.

If the Charities Bureau filing fee required under the amended report is higher than the fee submitted as part of the original filing, submit a payment covering the difference. If information in the required attachments has changed (for example, accountant's audit report), submit the revised documents as attachments to the amended filing.

NY reg. pending: If the organization's New York State registration is pending, check this box and complete the filing.

c. **Organization Information:**

- State the name of the organization as it is registered with the Charities Bureau.
- State the mailing address of the organization.

d. **Federal Employer Identification Number (EIN):** State the organization's EIN on record with the IRS.

e. **NY State Registration No.:**

If you do not know your New York State Registration Number, search for your organization at the Charities Bureau website:

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

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

f. **Telephone Number:** State the telephone number of the organization where a key person responsible for the organization's annual filing can be reached.

g. **Email:** State the email address of the organization where a key person responsible for the organization's annual filing can be reached.

2. Certification - Parent Organization

Each signature must be accompanied by the signatory's printed name and title and the date signed.

The CHAR500-C must be signed by both the president or another authorized officer and the chief financial officer or treasurer.

3. Annual Report Exemption Information - Parent Organization

EPTL annual report exemption: Parent organizations with registration type Article 7-A may skip this question, but those with registration type dual should review it.

Organizations whose (1) total gross receipts[†] were less than \$25,000 for the reporting period and (2) total assets^{††} did not exceed \$25,000 at any time during the reporting period should check this box. If you claim this exemption, the parent organization EPTL filing fee is \$0, as described in part V.5.c. (Line By Line Instructions, Fee Submitted, Parent organization EPTL filing fee) of these instructions.

[†] *Gross receipts include (1) gifts, grants, and contributions; and (2) gross income and revenue from all sources; and (3) gross amounts from sales of assets, other than inventory. Neither costs nor expenses are subtracted. In general, gross receipts is calculated in the same manner as Gross receipts in the parent organization IRS Form 990 (see also Instructions for Form 990 and 990-EZ, General Instructions, B. Organizations Not Required to File, available at the IRS website).*

^{††} *Total assets include all assets of the organization, valued at fair market value, without subtracting any liabilities. For some organizations, this amount may be different from Total Assets on line 59 of the parent organization IRS Form 990, if the information on line 59 does not reflect fair market value.*

4. Article 7-A Schedules - Parent and Affiliate Organizations

You must complete the Article 7-A Schedules questions, which apply to both the parent organization and all of its affiliates. If the answer to either question is "Yes", the corresponding schedule(s) must be completed and submitted with the rest of the CHAR500-C.

a. **Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsels (FRC), Commercial Co-Venturers (CCV)**

If the parent or any of its affiliates contracted with or used the services of a PFR, FRC or CCV for fund raising activity in New York State during the reporting period you must answer "Yes" to question 4.a. on the CHAR500-C and must complete and submit Schedule 4a. If more than one fund raising professional (FRP) was used, submit a copy of this schedule for each FRP.

1. **Type of fund raising professional** – Check the appropriate box for the type of FRP used. The legal definitions of PFR, FRC and CCV are quite complex and should be read in their entirety. The following simplified definitions may be useful in understanding the differences between these FRP categories:

- **Professional Fund Raiser (PFR):** FRPs who, in addition to other activities, conduct the solicitation of contributions and/or handle the donations (for the legal definition of PFR, see Article 7-A § 171-a.4.)
- **Fund Raising Counsel (FRC):** FRPs who do not solicit contributions or handle donations, but limit their activities to advising or assisting a charitable organization to perform such functions itself (for the legal definition of FRC, see Article 7-A § 171-a.9.)
- **Commercial Co-Venturer (CCV):** An individual or for-profit company that is regularly and primarily engaged in trade or commerce other than raising funds for a charitable organization and who advertises that the purchase or use of goods, services, entertainment or any other thing of value will benefit a charitable organization (for the legal definition of CCV, see Article 7-A § 171-a.6.)

2. **FRP Information** –
 - State the name of the FRP as it is registered with the Charities Bureau.
 - State the principal address of the FRP.
3. **FRP telephone number** – State the telephone number of the FRP where a key employee responsible for the contract with your organization can be reached.
4. **Services provided by FRP** – Describe the services the FRP provided. This description must be consistent with the terms of the contract.
5. **Compensation arrangement with FRP** – Describe the way in which the FRP was compensated. This description must be consistent with the terms of the contract.
6. **Dates of contract** – List the month, day and year of the beginning and end of the contract period.
7. **Amount paid to FRP** – List the total gross amount paid in fees and covered expenses during the reporting period.
8. **Name(s) of organization(s) on whose behalf the fund raising activity was conducted** –
List the names of all organizations (parent and/or affiliates) for whom the FRP solicited contributions.

b. **Article 7-A Schedule 4b: Government Contributions (Grants)**

If the parent or any of its affiliate organizations received a contribution (grant) from a government agency during the reporting period you must answer "Yes" to question 4.b. on the CHAR500-C and must complete and submit Schedule 4b.

List the name of each agency from which the organization(s) received a government contribution (grant), the name of the parent or affiliate organization receiving the grant and the grant amount. Sum the grants on the last line of Schedule 4b, Total Government Contributions (Grants).

Use additional copies of Schedule 4b if necessary to list each government contribution (grant) separately.

5. Fee Submitted

Calculate the filing fee due as follows and indicate the fees being submitted along with the annual report.

All fees must be paid by a single check or money order, payable to "New York State Department of Law." Please write your organization's registration number on your payment. Please clip (do not staple) your payment to the front of the CHAR500-C. Please do not submit payment separately from the CHAR500-C.

a. **Parent organization Article 7-A filing fee:**

The parent organization Article 7-A filing fee is always \$25.

b. **Affiliate organizations combined Article 7-A filing fee:**

The Article 7-A fees for all individual affiliates listed in question 6.a. (and, therefore, for which you submit a copy of Schedule 6a) should be summed and the total listed here. Each affiliate included in the CHAR500-C combined financial report with registration type Article 7-A or dual that does not claim the affiliate Article 7-A annual report exemption must pay a fee of \$10, up to a maximum of \$475. For information about claiming the Article 7-A annual report exemption for individual affiliates, see part V.6.a. (Line By Line Instructions, Individual Affiliate Summary, Schedule 6a) of these instructions.

c. **Parent organization EPTL filing fee:**

For parent organizations with registration type Article 7-A, and for parent organizations with registration type dual that checked the box in question 3. (Annual Report Exemption Information - Parent Organization), the parent EPTL fee is \$0. Otherwise, the parent organization EPTL filing fee is based on the net worth of the parent organization at the end of the reporting period, as indicated in the following table. Net worth at the end of the year is equal to Net assets or fund balances at end of year on Part I, line 21 of the parent organization IRS Form 990.

Net Worth at End of Year	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

d. **Affiliate organizations combined EPTL filing fee:**

The EPTL fees for all individual affiliates listed in question 6.a. (and, therefore, for which you submit a copy of Schedule 6a) should be summed and the total listed here. Each affiliate included in the CHAR500-C combined financial report with registration type EPTL or dual that does not claim the affiliate EPTL annual report exemption must pay an EPTL fee based on the individual affiliate's net worth at the end of the reporting period, as indicated in the table in part V.5.c. (Line By Line Instructions, Fee Submitted, Parent organization EPTL filing fee) of these instructions. For information about claiming the EPTL annual report exemption and about calculating the EPTL fee for individual affiliates, see part V.6.a. (Line By Line Instructions, Individual Affiliate Summary, Schedule 6a) of these instructions.

e. **Total Fee:**

The total fee is equal to the sum of all the filing fees.

6. List of Affiliate Organizations

a. List all affiliate organizations that are part of the combined report:

For each affiliate included in the 500-C combined financial report, list the name, New York State registration number, federal ID number (EIN) and fiscal year end of that affiliate. If you do not know the affiliate's New York State registration number, see part V.1.e. (Line By Line Instructions, General Information - Parent Organization, NYS Registration No.) of these instructions to learn how to find this information.

Also indicate if the affiliate's information was included in the prior year's combined report so that it is clear which affiliates have been added since the previous reporting period. Submit a copy of Schedule 6a (Individual Affiliate Summary) for each affiliate listed in this section.

Schedule 6a: Individual Affiliate Summary

Complete and attach one copy of Schedule 6a for each affiliate listed in response to question 6.a. of the CHAR500-C.

You must know the affiliate's registration type to determine which parts of these instructions apply to that affiliate. For more information, see part I (Registration Statutes and Registration Types) of these instructions.

1. *General Information* – Provide the name of the affiliate organization, EIN and New York State registration number here just as they are listed in response to question 6.a.

2. *Annual Report Exemption Information* –

Affiliates claiming filing exemptions for all laws under which they are registered need not complete question 3 of Schedule 6a.

a. Article 7-A annual report exemption:

Affiliate organizations with registration type EPTL may skip this question.

Affiliate organizations with registration type Article 7-A or dual who (1) had total contributions from New York State (including residents, foundations, corporations, government agencies and other entities) that did not exceed \$25,000 and who did not use the services of a professional fund raiser (PFR)* or fund raising counsel (FRC)* to solicit contributions during the reporting period should check this box. An affiliate may also claim this exemption if:

- it received an allocation from a federated fund, United Way or incorporated community appeal and contributions from all other sources did not exceed \$25,000 and it did not use a PFR or FRC, or
- it received all or substantially all of its contributions from single a government agency to which it submitted an annual financial report similar to that required by Article 7-A and it did not use a PFR or FRC.

* *For definitions of PFR and FRC, see part V.4.a.1. (Line By Line Instructions, Article 7-A Schedules - Parent and Affiliate Organizations, Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsels (FRC), Commercial Co-Venturers (CCV)) of these instructions.*

b. EPTL annual report exemption:

Affiliate organizations with registration type Article 7-A may skip this question.

Affiliate organizations with registration type EPTL or dual whose (1) total gross receipts[†] were less than \$25,000 for the reporting period and (2) total assets[†] did not exceed \$25,000 at any time during the reporting period should check this box.

[†] *For definitions of gross receipts and total assets, see part V.3. (Line By Line Instructions, Annual Report Exemption Information - Parent Organization) of these instructions.*

3. *Financial Summary* – State the financial information for the individual affiliate, as described.

4. *Fee* –

Article 7-A or dual: Affiliates with registration type Article 7-A or dual that did not claim the Article 7-A annual report exemption owe an individual affiliate Article 7-A fee of \$10. Affiliates with registration type EPTL, and affiliates with registration type Article 7-A or dual that did claim the Article 7-A annual report exemption, owe an individual affiliate Article 7-A fee of \$0.

This fee should be added to the individual affiliate Article 7-A fee for all affiliates included in the CHAR500-C (all affiliates for which you submit a copy of Schedule 6a) and the total, up to a maximum of \$475, should be listed on the first page of the CHAR500-C under question 5.b. For details, see part V.5.b. (Line By Line Instructions, Fee Submitted, Affiliate organizations combined Article 7-A fee) of these instructions.

EPTL or dual: Affiliates with registration type EPTL or dual that did not claim the EPTL annual report exemption owe an affiliate EPTL fee based on the net worth of the affiliate organization at the end of the fiscal year, as listed in line 3.h. (Net assets at end of year) of Schedule 6a and indicated in the table at the bottom of the schedule. Affiliates with registration type Article 7-A, and affiliates with registration type EPTL or dual that did claim the EPTL annual report exemption, owe an affiliate EPTL fee of \$0.

This fee should be added to the individual affiliate EPTL fee for all affiliates included in the CHAR500-C (all affiliates for which you submit a copy of Schedule 6a) and the total should be listed on the first page of the CHAR500-C under question 5.d. For details, see part V.5.d. (Line By Line Instructions, Fee Submitted, Affiliate organizations combined EPTL fee) of these instructions.

b. List all New York State affiliates that file separately or are exempt whose financial information is included in the IRS Form 990 group return:

For each such affiliate, list the name, New York State registration number, federal ID number (EIN) and fiscal year end of that affiliate. If you do not know the affiliate's New York State registration number, see part V.1.e. (Line By Line Instructions, General Information - Parent Organization, NYS Registration No.) of these instructions to learn how to find this information.

Also indicate if the affiliate files separately or is exempt from registration with the Charities Bureau and if the affiliate's information was included in the prior year's combined report, so that it is clear which affiliates have been added since the previous reporting period.

7. Attachments

↔ All Filers:

All filers must include a copy of the following IRS forms with their submission of the CHAR500-C:

- copy of parent organization IRS Form 990 with Schedules A and B and IRS Form 990-T, if applicable; and
- copy of complete IRS Form 990 group return with Schedules A and B and IRS Form 990-T, if applicable; and

↔ Consolidated Financial Statements, Including Independent Accountant's Report:

In addition to the documents listed above, use the following table to determine which independent accountant's report to include with your submission of the CHAR500-C:

Parent and Affiliates Combined Total Support & Revenue	Consolidated Financial Statements, Including Independent Accountant's Report
up to \$100,000	no accountant's report required
more than \$100,000, up to \$250,000	independent accountant's review report and consolidated financial statements with accompanying notes
more than \$250,000	independent accountant's audit report and consolidated financial statements with accompanying notes

Financial Statements submitted with the independent accountants review or audit report must conform with Generally Accepted Accounting Principles (GAAP), including compliance with all pronouncements of the Financial Accounting Standards Board and the American Institute of Certified Public Accountants that establish principles relevant to not-for-profit organizations.

VI. When and Where to Submit

All submissions must be mailed, postmarked by the 15th day of the 5th month after the organization's accounting period ends, to the address at the top of the CHAR500-C. For example, a report for the fiscal year ended December 31, 2004 is due by May 15, 2005.

Note regarding weekends and holidays: If the regular due date falls on a Saturday, Sunday or legal holiday, file on the next business day. A business day is any day that is not a Saturday, Sunday or legal holiday.

VII. Extension of Time to File

Upon written request, preferably by email, submitted prior to the required filing date, the time to submit an annual filing may be extended by the Attorney General for up to three months. In lieu of such written request, a registrant may submit to the Charities Bureau a copy of a request for extension submitted to the Internal Revenue Service (IRS Form 8868). Email requests should be sent to charities.extensions@oag.state.ny.us. An email request should include the name of the charity and its New York State registration number in the subject line and should state the reason for the request in the body of the email or include IRS Form 8868 as an attachment.

Any requests for further extensions must be submitted in writing, by mail, stating the reasons for such request and, if the registrant files annual returns with the IRS, must be accompanied by an IRS Form 8868 approved by the IRS if received. No extensions of time to file annual financial reports shall be granted to any registrant who has failed to submit an annual filing for any year prior to that for which the extension is requested.

No fees should be submitted with a request for an extension of time to submit an annual filing.

VIII. Penalties

Penalties may be assessed against the parent and each affiliate organization in the following manner:

Article 7-A: An organization's Article 7-A registration is automatically revoked if it fails to comply with the Article 7-A reporting requirements. The Attorney General may also seek civil penalties of \$1,000 per violation and up to \$100 per day for noncompliance with the Article 7-A reporting requirements.

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

Dual: A dual registrant that fails to comply with reporting requirements is subject to penalties under both Article 7-A and the EPTL, as listed in the instructions directly above.

IX. Amended / Final Filing

See part V.1.b. (Line By Line Instructions, General Information, Checkboxes) for information on submitting an amended or final filing.

X. Questions / Contacting the Charities Bureau

Questions about completing the CHAR500-C 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.