



Quick Guide for Form CHAR500

Supplement to Instructions for Form CHAR500 (Annual Filing for Charitable Organizations)

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

I. Important Notices

This guide is for nonprofit organizations, including wholly charitable trusts that file an IRS Form 990, 990-EZ or 990-PF. For registration and annual filing requirements for trusts and estates with charitable interests that do not file an IRS Form 990, 990-EZ or 990-PF, see the instructions for form CHAR001 (Trusts and Estates Registration Form).

This guide is intended as a reference only. See the instructions for form CHAR500 (Annual Filing for Charitable Organizations) for complete information regarding annual filings and how to contact the Charities Bureau if you have questions.

Follow the instructions below that correspond to your registration type. To find out your registration type, search for your organization at the Charities Bureau website: www.oag.state.ny.us/charities/search.html.

II. Annual Filing Document Requirements

- A) All Filers: • CHAR500 (with appropriate schedules); and
• copy of IRS Form 990, 990-EZ or 990-PF with all schedules; and
• IRS Form 990-T, if applicable

B) Additional Accountant's Report Attachment for Article 7-A and Dual Registrants:

Total Support & Revenue	Independent Accountant's Report
up to \$100,000	no accountant report required
more than \$100,000, up to \$250,000	independent accountant's review report and financial statements with accompanying notes
more than \$250,000	independent accountant's audit report and 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.

III. Annual Filing Fee

A) Article 7-A:

Total Support & Revenue	Article 7-A Fee
up to \$250,000 *	\$10
more than \$250,000	\$25

* Any organization that contracted with or used the services of a professional fund raiser (PFR) or fund raising counsel (FRC) during the reporting period must pay an Article 7-A filing fee of \$25, regardless of total support and revenue.

B) EPTL:

Net Worth at End of Year	EPTL 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

C) Dual: Article 7-A Annual Filing Fee + EPTL Annual Filing Fee

IV. **Payment** All fees should be submitted in a single check or money order, payable to "New York State Department of Law".

V. Annual Filing Deadline

- A) Article 7-A and Dual: 4.5 months after fiscal year end
B) EPTL: 6 months after fiscal year end

VI. Filing Exemptions

Use form CHAR500 to claim annual report exemptions. Complete only parts 1 (General Information), 2 (Certification) and 3 (Annual Report Exemption Information) on the first page of the CHAR500. Do not submit any schedules, attachments or fees. See the instructions for CHAR500 to determine if you may claim the annual report exemption(s).

VII. Mailing Instructions

All documents and payment should be mailed together to the address at the top of the CHAR500.