



# Instructions for Charitable Estate Registration

Registration for Estates with a Charitable Interest  
[www.charitiesnys.com](http://www.charitiesnys.com)

## Contents:

1. Who Must Register as an Estate	1
2. Registration Information	1
A. Registration Statute and Registration Type	1
B. New York State Registration Number	1
3. Other Entities Required to Register	1
4. Registration – What to File	1
5. Subsequent Filings	1-2
6. When and Where To Submit	2
7. Penalties	2
8. Questions / Contacting the Charities Bureau	2
9. Offices for Estate Matters	3
A. Registration	3
B. Final Reports	3

## Note:

- ▣ The information in this form is for estates with a charitable interest. For registration and filing requirements for charitable lead trusts, see the instructions for Form CHAR001-LT. For registration and filing requirements for charitable remainder trusts, see the instructions for Form CHAR001-RT. 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, decedent's 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 Register as an Estate

Estates with a charitable interest must register with the Charities Bureau.

- \* The term "estate with a charitable interest" includes any estate with a charitable bequest that is either to an unnamed charity or is an unspecified amount (including without limitation a bequest of all or part of the residuary estate) or indefinite property.

## 2. Registration Information

### A. Registration Statute and Registration Type

The statute requiring registration of estates 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 entities registering as an estate with a charitable interest.

## 3. Other Entities Required to Register

The following entities are required to register. Such entities should consult the instructions for their respective forms to learn how to register and what to file.

<u>Entity</u>	<u>Form and Instructions</u>
Charitable Lead Trusts	CHAR001-LT & instructions
Charitable Remainder Trusts	CHAR001-RT & instructions
Non-profit Organizations (including wholly charitable trusts that file an IRS Form 990, 990-EZ or 990-PF)	CHAR410 & instructions

## 4. Registration – What to File

To register with the Charities Bureau, estates with a charitable interest must submit a copy of the estate's Notice of Probate together with a copy of the last will and testament and any codicils.

There is no fee to register under the EPTL. Do not submit any registration fee with your estate registration.

## 5. Subsequent Filings:

After an estate has registered with the Charities Bureau, it is not required to file periodic reports, but shall comply with any request made by the Attorney General for additional information or documentation.

Estates 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 estate 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

**Fees must be made payable to "New York State Department of Law."**

**6. When and Where to Submit**

All estate registrations must be mailed, postmarked within six months after the earlier of the date letters testamentary or preliminary letters testamentary are issued. Nothing in these requirements for estate registration shall be interpreted to waive any requirement to submit any estate-related documents to the Attorney General in a timely manner pursuant to any other provision of New York State law, such as the requirement to submit the notice of probate pursuant to section 1409 of the Surrogate's Court Procedure Act.

The estate registration materials (see section 4 above) must be mailed to either the New York City or Albany office of the Attorney General's Charities Bureau. If the estate is located in any of the counties listed for the Albany office in section 9.A. of these instructions, mail the registration materials to the Albany office. If the estate is located in any other county, mail the registration materials to the New York City office.

Final reports (see section 5 above) must be mailed to the local Attorney General office that reviews the accounting, which depends on the county in which the estate is located. To determine the appropriate office, see section 9.B. of these instructions.

Please note that, in the future, the Attorney General may require that all estate registration materials 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 estate registration instructions to determine the appropriate office for your submission.

**7. 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.

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

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

**By Email:** charities.bureau@ag.ny.gov (note "estate registration question" in the subject line)

**By Phone:** 212-416-8401 (mention that you have an estate registration question to the representative)

Helpful information may also be found on the Charities Bureau website at [www.charitiesnys.com](http://www.charitiesnys.com).

## 9. Offices for Estate Matters

### A. Registration

#### ALBANY

New York State Attorney General  
Charities Bureau  
The Capitol  
Albany, NY 12224-0341  
518-776-2150

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

### B. Final Reports

#### ALBANY

New York State Attorney General  
Charities Bureau  
The Capitol  
Albany, NY 12224-0341  
518-776-2150

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

#### BINGHAMTON

New York State Attorney General  
Binghamton Regional Office  
44 Hawley Street, 17th Floor  
Binghamton, NY 13901-4433  
607-251-2770

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

#### BUFFALO

New York State Attorney General  
Buffalo Regional Office  
350 Main Street Suite 300A  
Buffalo, NY 14202  
716-853-8400

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

#### NEW YORK CITY

New York State Attorney General  
Charities Bureau  
28 Liberty Street  
New York, NY 10005  
212-416-8401

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

#### 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

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#### NEW YORK CITY

New York State Attorney General  
Charities Bureau  
28 Liberty Street  
New York, NY 10005  
212-416-8401  
Counties: All other counties

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#### 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

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#### 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

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#### UTICA

New York State Attorney General  
Utica Regional Office  
207 Genesee Street, Room 504  
Utica, NY 13501-2812  
315-864-2000

Counties: Herkimer and Oneida

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#### WATERTOWN

New York State Attorney General  
Watertown Regional Office  
317 Washington Street  
Watertown, NY 13601-3744  
315-523-6080

Counties: Jefferson, Lewis and St. Lawrence

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