

PROCEDURES FOR FORMING AND CHANGING A NEW YORK NOT-FOR-PROFIT CORPORATION



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Introduction

This booklet was prepared to provide guidance to individuals, organizations and attorneys in forming a new Not-for-Profit Corporation in New York or amending the Certificate of Incorporation of an existing corporation. The information in this booklet reflects changes to the Not-for-Profit Corporation Law that were enacted when the Legislature passed the Nonprofit Revitalization Act of 2013. This guidance and other information of interest to not-for-profit corporations may be found on the Attorney General’s Internet site: <http://www.charitiesnys.com>.

This guidance is not intended to be a substitute for legal advice. If you have questions about forming a not-for-profit corporation or amending the certificate of an existing not-for-profit corporation, you should consult your attorney.

I. HOW TO INCORPORATE AS A NEW YORK STATE NOT-FOR-PROFIT CORPORATION

The Not-for-Profit Corporation Law (“N-PCL”) sets forth the procedures for forming not-for-profit corporations in New York State. This guidance summarizes the steps to follow to incorporate.

The New York State Department of State is the agency that determines whether a Certificate of Incorporation is acceptable for filing. Therefore, you may also wish to consult the Department of State’s website - <http://www.dos.ny.gov> - which contains information to assist you, including Frequently Asked Questions which are posted at <http://www.dos.ny.gov/corps/nfpfaq.asp>.

A. Drafting a Certificate of Incorporation

Following is information to assist you in drafting of a Certificate of Incorporation of a not-for-profit corporation.

Quick Statutory Reference Guide	
Contents of Certificate of Incorporation	N-PCL § 402

1. Name of the Corporation

Article 3 of the N-PCL contains provisions concerning corporate names. In selecting a name for a corporation, remember that unless the corporation is formed for charitable or religious purposes or purposes requiring approval from the Department of Social Services or the Public Health Council or is a bar association, it must contain the word CORPORATION, INCORPORATED OR LIMITED, or an abbreviation of one of those words. In the case of a foreign corporation seeking authority to do business in New York, one of these words or its abbreviation must be added to its name.

Quick Statutory Reference Guide

Corporate Name	N-PCL § 301(a)(1)
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Except under the special circumstances described in the N-PCL, the name of a not-for-profit corporation may not contain any of the following words or phrases, or any abbreviations or derivatives of them:

Acceptance	Doctor	Insurance	State Police
Annuity	Endowment	Investment	State Trooper
Assurance	Fidelity	Lawyer	Surety
Bank	Finance	Loan	Title
Bond	Guaranty	Mortgage	Trust
Casualty	Indemnity	Savings	Underwriter

Quick Statutory Reference Guide

Corporate Name	N-PCL §§ 301(a)(5)(A) & (B)
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Note: Consult N-PCL § 301 for additional restrictions concerning names of not-for-profit corporations.

To be sure that the corporate name you choose is available for use, contact the New York State Department of State, Division of Corporations in writing and make a request for the availability of the name(s) you want to use. Enclose a check, money order for \$5.00 payable to the Department of State or Credit Card Authorization Form, (available at <http://www.dos.ny.gov/forms/corporations/1515-f-1.pdf>) and send the request to:

New York State Department of State
 Division of Corporations
 One Commerce Plaza
 99 Washington Street
 Albany, NY 12231-0001

You may also reserve an available corporate name for 60 days by submitting an Application for Reservation of Name and the appropriate filing fee¹ to the Department of State Division of Corporations. The form for reserving a name is available at <http://www.dos.ny.gov/forms/corporations/0635-f-1.pdf>. A reservation can be extended for up to an additional two 60-day periods by filing an extension request with an additional fee.

Quick Statutory Reference Guide

Reservation of name	N-PCL § 303
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¹ Consult N-PCL § 104-A for the appropriate filing fee.

If the corporate name contains a proper name, such as “Friends of ABC University” or “Mary Smith Foundation,” you should be aware that section 174-d of the Executive Law makes it a misdemeanor to use anyone’s name (including an organization’s name) to raise funds without receiving prior written permission.

2. Purposes for Which a New York Not-for-Profit Corporation May be Formed

Pursuant to the N-PCL, a not-for-profit corporation is either charitable or non-charitable. See “Contents of a Certificate of Incorporation” below for further explanation of these purposes.

Quick Statutory Reference Guide	
Definition of Charitable	N-PCL §§ 102(a)(3-a) and (3-b)
Definition of Non-charitable	N-PCL § 102(a)(9-a)
Purposes of a Corporation	N-PCL § 201

3. Contents of a Certificate of Incorporation

The Certificate of Incorporation must include the following:

- a. The name of the corporation.
- b. A statement that the corporation is a corporation as defined in section 102(a)(5) of the Not-for-Profit Corporation Law.
- c. A statement as to whether the corporation is charitable or non-charitable.
- d. The purposes for which it is formed. The corporation may state that is formed for one of the purposes set forth in the N-PCL as:
 - i. Charitable, defined in the N-PCL as “charitable, educational, religious, scientific, literary, cultural or for the prevention of cruelty to children or animals.”
 - or
 - ii. Non- Charitable , defined in the N-PCL as “other than a charitable corporation, including but not limited to one formed for any one or more of the following non-pecuniary purposes: civic, patriotic, political, social, fraternal, athletic, agricultural, horticultural, or animal husbandry, or for the purpose of operating a professional, commercial, industrial, trade or service association.

However, an organization may decide that a fuller explanation of an organization’s purposes may be appropriate because, for example, agencies whose approval of the certificate or foundations and governmental funding agencies may require such

information. Also, members of the public considering contributing to the corporation may look to the certificate for the organization's purposes.

- e. The county in New York in which the corporation will be located.
- f. The names and addresses of the initial directors.
- g. The duration of the corporation if the duration is not perpetual.
- h. A designation of the Secretary of State as the agent for service of process and the address in New York or elsewhere to which a copy of any process should be sent.
- i. If the corporation has a registered agent for service of process, the name and address in New York of that agent and a statement that the registered agent is the agent to whom process may be served.
- j. If the corporation is a "Special Not-for-Profit Corporation" as described in Article 14 of the N-PCL, the certificate must include any additional statements required by that article.²
- k. If the certificate is for an existing unincorporated association or group, an affidavit of the certificate's subscribers must be attached stating that they are the majority of a committee authorized to incorporate the association or group.
- l. If the corporation does not require approval or consent of any organization or governmental agency pursuant to section 404 of the N-PCL, the certificate must include a statement to that effect.

The certificate may also include additional provisions concerning its internal operations, such as classes of members, quorum requirements, and the date of the annual meeting. In addition it may include language required by other statutes or agencies. Most notably, the Internal Revenue Service requires that certain statements be included in the certificate if a corporation is seeking tax exemption. The language suggested by the IRS is posted at [http://www.irs.gov/Charities-&-Non-Profits/Suggested-Language-for-Corporations-and-Associations-\(per-Publication-557\)](http://www.irs.gov/Charities-&-Non-Profits/Suggested-Language-for-Corporations-and-Associations-(per-Publication-557)). If the IRS language is added, the Department of State requires that it be preceded by the following:

"The following language relates to the corporation's tax exempt status and is not a statement of purposes and powers. Consequently, this language does not expand or alter the corporation's purposes or powers set forth in paragraph number XX."

If the organization wants to be exempt from taxation, it must apply to the Internal Revenue Service (IRS). Information and forms for applying to the IRS for tax exemption are

² See Article 14 of the N-PCL for the types of organizations designated as Special Not-for-Profit Corporations.

posted at [http://www.irs.gov/uac/Form-1023,-Application-for-Recognition-of-Exemption-Under-Section-501\(c\)\(3\)-of-the-Internal-Revenue-Code](http://www.irs.gov/uac/Form-1023,-Application-for-Recognition-of-Exemption-Under-Section-501(c)(3)-of-the-Internal-Revenue-Code). Questions about applying for federal and state income tax exemption and exemption from state sales and other taxes should be directed to the taxing authorities. The website of the IRS is www.irs.gov and the website of the NY State Department of Taxation and Finance is www.tax.ny.gov.

If consent or approval of an agency or officer is required, a copy of such consent(s) or approval(s) must be attached to the certificate (See section B “Required Approvals from Agencies and Officers” below). If no approvals or consents are required, the certificate must contain a statement that corporation’s purposes and powers do not include any for which consent or approval is required pursuant to section 404 of the N-PCL (*see* sub-paragraph I above).

A sample Certificate of Incorporate is posted on the Department of State’s website at <http://www.dos.ny.gov/forms/corporations/1511-f-1.pdf>.

Quick Statutory Reference Guide	
Contents of Certificate of Incorporation	N-PCL § 402
Corporate Name	N-PCL § 402(a)(1)
Corporate Purposes	N-PCL § 402(a)(2-a)
Location (County) of the Corporation	N-PCL § 402(a)(3)
Names and Addresses of Initial Directors	N-PCL § 402(a)(4)
Duration of the Corporation	N-PCL § 402(a)(5)
Designation of the Secretary of State as Agent for Service	N-PCL § 402(a)(6)
Designation of Registered Agent for Service	N-PCL § 402(a)(7)
Special Not-for-Profit Corporations	N-PCL §§ 402 (a)(8) & 1401 - 1412
Certificates for formerly unincorporated associations	N-PCL § 402(b)
Additional Language Pursuant to Other Laws	N-PCL § 402(c)
Approvals, Notices and Consents	N-PCL § 404
Statement that no Approval of Consent Required	N-PCL §§ 402(a)(2-b) & 404

B. Required Approvals from and Notices to Agencies and Officers

Depending on the purpose of an organization, it may be required to get the approval of its Certificate of Incorporation from a particular agency or organization or it may be required to provide a particular agency or organization with a certified copy of the Certificate of Incorporation after the Certificate is filed with the Secretary of State. If an approval is required, the approval must be attached to the original Certificate of Incorporation. Following is a partial list of the agencies that must approve Certificates of Incorporation before they are filed with the Department of State and/or receive certified copies of filed Certificates of Incorporation. For a complete list of the agencies and organizations from which approvals must be secured or to which copies of the Certificate must be sent, N-PCL sections 404 (a) – (w) should be consulted. If you have a question concerning such approval, please contact the organization or agency from which approval is required.

Type of Corporation	Agency Required to Approve or Receive a Copy of Filed Certificate	N-PCL Section
Trade or Business Association	Approval required from: Office of the Attorney General Antitrust Bureau 120 Broadway, 26th Floor New York, NY 10271 (212) 416-8262 Antitrust.bureau@ag.ny.gov	N-PCL § 404(a)
Corporations whose purposes include care of destitute, delinquent, abandoned, neglected or dependent children; establishment or operation of any adult care facility, or the establishment or operation of a residential program for victims of domestic violence, or placing-out or boarding-out of children or a home or shelter for unmarried mothers, or the solicitation of contributions for those purposes.	Approval required from: Office of Children & Family Services 52 Washington Street Rensselaer, NY 12144 http://ocfs.ny.gov/main/ (518) 473-7793 Inquiries to OCFS may be sent by email to info@ocfs.ny.gov	N-PCL § 404(b)(1)
Corporations whose purposes include the establishment or operation of a child day care center.	Certified copy of filed Certificate must be sent to: Office of Children & Family Services 52 Washington Street Rensselaer, NY 12144 http://ocfs.ny.gov/main/ (518) 473-7793 Inquiries to OCFS may be sent by email to info@ocfs.ny.gov	N-PCL § 404(b)(2)
A school, college, university or other entity providing post-secondary education; a library; or a museum or historical society	Approval required from: Department of Education Office of Counsel State Education Building - Room 148 Albany, NY 12234 Questions may be sent to legal@mail.nysed.gov	N-PCL § 404(d)
Any corporation whose purposes include a purpose for which a corporation might be chartered by the regents of the university of the State of New York.	Certified copy of filed Certificate must be sent to: Department of Education Office of Counsel State Education Building - Room 148 Albany, NY 12234 Questions may be sent to legal@mail.nysed.gov	N-PCL § 404(d)
A Hospital	Commissioner of Health www.health.ny.gov/commissioner (518) 471-2011 Commissioner of Insurance Public Health and Planning Council	N-PCL §§ 404(c) & (o)
A Substance Abuse Program	Office of Alcoholism and Substance Abuse Services 1450 Western Avenue Albany, NY 12203-3526 (518) 473-3460 communications@oasas.ny.gov	N-PCL § 404(u)

Quick Statutory Reference Guide

Approvals, notices and consents

N-PCL §§ 404 (a) through (v)

C. Filing the Certificate of Incorporation

Completed certificates of incorporation of charitable corporations, with any approvals required by N-PCL § 404, must be submitted to the New York State Department of State but do not need to be reviewed by the Attorney General.

Certificates of Incorporation for most non-charitable corporations may also be filed directly with the New York State Department of State without review by the Attorney General.

However, as noted in section B above, “Required Approvals from Agencies and Officers,” approval of the Office of the Attorney General is required for certificates of incorporation of trade and business associations. The original and one copy of such certificate (with a self-addressed envelope) should be sent to:

New York State Attorney General
Antitrust Bureau
120 Broadway – 26th Floor
New York, New York 10271

After reviewing the certificate, the Office of the Attorney General will return the original certificate with its consent to the filing of the certificate or advise you as to why consent is not being given. When approved, the certificate must then be submitted to the New York State Department of State, Division of Corporations.

Completed certificates, with any required approvals and the necessary filing fee³ (check, money order or Credit Card Authorization Form) made payable to the Department of State should be sent to:

NYS Department of State
Division of Corporations, State Records and Uniform Commercial Code
One Commerce Plaza
99 Washington Ave. Albany, NY 12231
Albany, New York 12231
Fax (518) 474-1418

When a Certificate of Incorporation is accepted for filing by the Department of State, the organization’s corporate existence begins. The Department of State will issue an official filing receipt that contains the filing date, which is also the date of incorporation. By paying the required fee, you may request plain or certified copies of a filed Certificate of Incorporation. The required fees are posted at http://www.dos.ny.gov/corps/faq_copies.page.asp.

³ Consult N-PCL § 104-A for the appropriate filing fee.

II. REGISTRATION REQUIREMENTS - REGISTRATION WITH THE ATTORNEY GENERAL

Most organizations that hold property of any kind in New York for charitable purposes are required to register with the Attorney General’s Charities Bureau pursuant to section 8-1.4 of the Estates, Powers and Trusts Law. Most organizations that solicit charitable contributions from members of the public, foundations and other organizations and governmental agencies in New York State are required to register with the Attorney General’s Charities Bureau pursuant to Article 7-A of the Executive Law. Organizations that hold property and solicit contributions in New York fall within the requirements of both laws, but only one registration is required.

The full text of both statutes as well as a summary of the registration and reporting requirements may be found on the Attorney General’s Internet site at www.charitiesnys.com. Also posted on that site are the categories of organizations that are exempt from registration.

Organizations that plan to solicit contributions must register prior to beginning such solicitation. Organizations that hold property in New York for charitable purposes must register within six months of receiving such property.

Questions concerning registration should be sent to charities.bureau@ag.ny.gov.

III. AMENDMENTS, RESTATED CERTIFICATES AND APPLICATIONS FOR AUTHORITY

Prior to the enactment of the Nonprofit Revitalization Act of 2013 (“the NPRA”), New York not-for-profit corporations were classified in one of four Types – A, B, C and D. Pursuant to the NPRA, and effective on July 1, 2014, New York not-for-profit corporations are classified either as charitable or non-charitable. The NPRA provides the following concerning New York not-for-profit corporations formed before July 1, 2014:

- Type A corporations are deemed to be non-charitable corporations.
- Type B and C corporations are deemed to be charitable corporations.
- Type D corporations with charitable purposes are deemed to be charitable
- Type D corporations with non-charitable purposes are deemed to be non-charitable

Since corporations seeking to amend or restate their certificates may have been formed prior to July 1, 2014, reference to the former corporate types is included in this guidance.

Quick Statutory Reference Guide	
Definition of Charitable	N-PCL §§ 102(a)(3-a) and (3-b)
Definition of Non-charitable	N-PCL § 102(a)(9-a)
Purposes of a Corporation	N-PCL § 201

A. Amendments and Restated Certificates

Pursuant to Article 8 of the N-PCL, a New York Not-for-Profit Corporation may amend its Certificate of Incorporation to:

1. Change its corporate name;
2. Change, add or limit its purposes;
3. Strike out, change or add any provision that is not inconsistent with the N-PCL or any other applicable law or the rights of its members, officers or directors;
4. Extend its duration or revive its existence if its original period of duration has expired;
5. Specify, change or revoke the voting rights of its directors or members;
6. State or change the corporation's location;
7. State or change the address to which the Secretary of State must send a copy of any process served on the Secretary;
8. Designate, change or revoke the designation of a registered agent; or
9. Authorize the issuance of capital certificates and fix their value and terms and the rights and privileges of their holders.

Pursuant to Article 8 of the N-PCL, a New York Not-for-Profit Corporation may re-state its Certificate of Incorporation to:

1. Restate in a single certificate the text of its Certificate of Incorporation without making any amendment or change, except that it may include any amendments or changes which may be authorized by its board without a vote of its members, or
2. Restate in a single certificate the text of its Certificate of Incorporation as amended to include any amendments or changes authorized by the N-PCL.

A restated Certificate of Incorporation must be entitled "Restated Certificate of Incorporation of (Name of Corporation) under section 805 of the Not-for-Profit Corporation Law" and must include:

1. The name of the corporation and, if it has been changed, the name under which it was formed.

2. The date its Certificate of Incorporation was filed by the Department of State.
3. If the restated certificate restates the text of the Certificate of Incorporation without making any amendment or change, a statement that the text of the Certificate of Incorporation is restated without amendment or change and the restated certificate must be set forth in full.
4. If the restated certificate restates the text of the Certificate of Incorporation as amended or changed thereby, a statement that the Certificate of Incorporation is amended or changed to include one or more amendments or changes authorized by the N-PCL and specifying each amendment or change and that the text of the Certificate of Incorporation is restated as amended or changed. Also, the restated certificate must be set forth in full.
5. A statement as to the manner in which the restated certificate was authorized.

Note: Approval or consent of the Supreme Court, the Attorney General or any other governmental body or officer, or other person or body, which was required for the corporation's Certificate of Incorporation or any Certificate of Amendment is not required if the restated certificate contains no amendments and if any consent previously required was secured.

When the restated certificate is filed by the Department of State, the original Certificate of incorporation will be superseded and the restated Certificate of Incorporation, including any amendments and changes it makes, shall be the Certificate of Incorporation of the corporation.

Quick Statutory Reference Guide	
Right to Amend Certificate of Incorporation	N-PCL § 801
Restated Certificate of Incorporation	N-PCL § 805

Article 8 of the N-PCL sets forth the statutory requirements for amending a Certificate of Incorporation, including the required contents of a Certificate of Amendment. Those requirements include the following:

1. Trade Associations or Business Corporations (Type A or non-charitable)

Certificates of Amendment and Restated Certificates of trade or business associations must be approved by the New York State Attorney General's Antitrust Bureau and then submitted to the Department of State.

Type A or non-charitable corporations (other than trade or business associations) should submit their amended certificates directly to the Department of State.

Quick Statutory Reference Guide	
Approvals	N-PCL §§ 404(a) and 804

2. Type B and C, charitable Type D and Charitable Not-For-Profit Corporations

Certificates of Amendment of Type B and C, charitable Type D and Charitable Not-for-Profit Corporations seeking to amend or change their powers and/or purposes (either by adding or eliminating a power or purpose) must be reviewed and approved by the Supreme Court on notice to the Attorney General **or** by the New York State Attorney General’s Charities Bureau or the office of the Attorney General designated to receive such documents. A list of the offices of the Attorney General and the counties they serve is in Appendix A.⁴

Certificates of Amendment of corporations with certain purposes must be approved by certain organizations and government agencies. Required approvals must be attached to the Certificate of Amendment. *See* “Required Approvals from Agencies and Officers” above for information concerning required approvals. The N-PCL should be consulted for a complete list of required approvals.

If a purpose or power is being added, the certificate must be accompanied by an affidavit from an officer of the corporation stating that current assets will be used for current purposes and powers and future assets will be used for purposes and powers as stated in the amended or restated certificate.

The original and one copy of the amended or restated certificate and the affidavit must be submitted to the office of the Attorney General that covers the county in which the corporation is located. A list of those offices and the counties they serve may be found in Appendix A.

Quick Statutory Reference Guide	
Approvals	N-PCL §§ 404 and 804

PLEASE NOTE: Pursuant to the NPRA, a corporation that is changing its purposes and/or powers has the option of submitting its amended or restated certificate to either the Attorney General or the Court on notice to the Attorney General for approval. The NPRA also provides that at any time, including if the Attorney General does not approve an amended certificate of incorporation or the Attorney General concludes that court review is appropriate, the corporation may apply for approval to the Supreme Court in the judicial district where the corporation's principal office is located.

After its review of the certificate, the office of the Attorney General will advise the corporation, or its attorney if the certificate was submitted by an attorney, of any additional information that is needed or if court approval is appropriate. Otherwise, the office of the Attorney General will return the original certificate with a written approval.

⁴ Changes to a certificate other than to a corporation’s purposes or powers should be submitted directly to the Department of State.

A Certificates of Amendment will not be approved for a corporation that has not complied with New York's registration requirements *See* III. "REGISTRATION REQUIREMENTS - REGISTRATION WITH THE ATTORNEY GENERAL" above.

A sample Certificate of Amendment of a Certificate of Incorporation of a Not-for-Profit Corporation is posted by the Department of State at <http://www.dos.ny.gov/forms/corporations/1553-f-a.pdf>.

B. Application for Authority

Article 13 of the N-PCL requires foreign (non-New York) corporations to file an Application for Authority with New York's Secretary of State if they are planning to conduct activities in New York. The application must include:

1. The name of the foreign corporation;
2. If applicable, the fictitious name the corporation will use in New York;
3. The jurisdiction in which the corporation was formed and the date it was incorporated;
4. A statement that the corporation is a foreign corporation as defined in section 102(a)(7) the N-PCL⁵;
5. A statement that, if formed in New York, it would be, as applicable, a charitable corporation or non-charitable corporation;
6. A statement the purposes it will pursue in New York and the activities which it proposes to conduct in New York and that it is authorized to conduct those activities in the jurisdiction in which it was incorporated;
7. The county in New York in which its office is to be located;
8. A designation of the New York Secretary of State as its agent upon whom process against it may be served and the post office address in or outside New York to which the Secretary shall mail a copy of any process;
9. If the corporation will have a registered agent for service, the name and address of the agent within New York and a statement that the registered agent is to be its agent upon whom process against the corporation may be served;

⁵ N-PCL § 102(a)7) "Foreign corporation" means a corporation formed under laws other than the statutes of this state, which, if formed under the statutes of this state, would be within the term "corporation or domestic corporation" as herein defined.

10. A statement that the foreign corporation has not, since its incorporation or since the date its authority to conduct activities in New York was last surrendered, done any act in New York, except as set forth in N-PCL § 1301(b); or instead of such statement the consent of the New York State Tax Department to the filing of the application must be attached⁶;
11. Any provision required by any governmental agency or officer or other person or body as a condition for giving the consent or approval required for the filing of an application for authority.

The Application for Authority must have attached to it:

1. A certificate from an authorized officer of the jurisdiction of its incorporation confirming that it is an existing corporation in that jurisdiction; and
2. Any consent or approval from any governmental body or officer, or other person that would be required if the corporation were formed in New York; and
3. If required, consent of the New York State Tax Department to the filing of the application.

If the application for authority includes any purpose requiring a New York corporation to provide notice of the filing of a Certificate of Incorporation to any person or entity, the corporation must send, by certified mail, return receipt requested, a certified copy of the certificate of authority to such person or entity within ten business days after the corporation receives confirmation from the Department of State that the certificate has been accepted for filing.

A sample Application for Authority is posted by the New York State Department of State at <http://www.dos.ny.gov/forms/corporations/1555-f-a.pdf>.

Quick Statutory Reference Guide	
Authorization of Foreign Corporations	N-PCL § 1301
Application for Authority; contents	N-PCL § 1304
Approvals, Notices and Consents	N-PCL § 404

⁶ See N-PCL § 1301(b) for categories of activities that are not “considered to be conducting activities” in New York.

APPENDIX A: ATTORNEY GENERAL'S OFFICES

ALBANY - New York State Attorney General

Charities Bureau
The Capitol
Albany, NY 12224-0341
518-776-2160

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
Main Place Tower - Suite 300A
Buffalo, NY 14202
716-853-8400

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

NASSAU (not for trusts & estates matters)

New York State Attorney General
Nassau Regional Office
200 Old Country Road, Suite 240
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
Trusts & Estates Section
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)

PLATTSBURGH

New York State Attorney General
Plattsburgh Regional Office
43 Durkee Street – Suite 700
Plattsburgh, NY 12901-2958
518-562-3282

Counties: Clinton, Essex and Franklin

POUGHKEEPSIE (not for trusts & estates matters)

New York State Attorney General
Poughkeepsie Regional Office
One Civic Center Plaza - Suite 401
Poughkeepsie, NY 12601-3157
845-485-3900

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 508
Utica, NY 13501-2812
315-793-2225

Counties: Herkimer and Oneida

WATERTOWN

New York State Attorney General
Watertown Regional Office
Dulles State Office Building
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
44 South Broadway
White Plains, NY 10601
914-422-8755

Counties: Putnam, Rockland and Westchester (note: trusts and estates matters are handled by NYC)