

EXEMPT ORGANIZATIONS

INFORMATION MEMO

SEPTEMBER 12, 2022

E-Filing Now Required for Charities Bureau CHAR500 Annual Reports

The New York State Office of the Attorney General's Charities Bureau has announced that beginning Sept. 19, 2022, all annual filings must be submitted electronically through its [online system](#). As indicated by the Attorney General's announcement on Sept. 7, 2022, since providing the option to e-file, the Charities Bureau has found that the online system has streamlined the annual filing process, minimized review time, and reduced errors and incomplete annual submissions. Through assisting clients with their filings, we have also noticed that using the online system significantly reduces the time for approved filings to be posted to the Charities Bureau's online registry.

The following information will be necessary to e-file CHAR500 annual filings:

Registration Number

After creating an [account](#), the preparer will need to enter the six-digit New York State registration number associated with the organization to begin the annual filing. This can be located on any previously filed CHAR500 annual filing, or by searching for the organization on the Charities Bureau [registry](#).

Supporting Documentation

Any supplemental attachments to the CHAR500 will now be uploaded to the online system. This may include copies of (i) IRS Form 990, 990-EZ or 990-PF; (ii) certified public accountant's audit or review report; and/or (iii) certificate of amendment of certificate of incorporation (if the name of the organization changed). Note that the online system will only accept PDF versions of the documents that are under 10 MB.

Contact Information for Signatories

Organizations are now required to provide two electronic signatures to submit the annual filing. One signature must be from the president or other authorized officer and the other signature must be from a person with fiscal responsibility of the organization, such as the: (i) chief financial officer; (ii) treasurer; (iii) comptroller; (iv) chief operating officer; or (v) director of finance. Once the annual filing is complete, the preparer will enter the email addresses of the two signatories and the system will send signature requests to each signatory directly. The preparer will be notified by email once both signatures have been obtained and provided further instructions to submit the annual filing, including whether payment is required.

The efficiency of the electronic filing system also allows preparers to quickly bring organizations into compliance with past due annual filings (for 2019 tax year and beyond), so this is a good opportunity to review your organization's page on the registry and confirm whether any filings are outstanding (for 2018 tax year or earlier, hard copy filings must be submitted, or organizations can use form990.org to e-file).

If you have any questions or concerns related to issues involving 501(c)(3) tax-exempt organizations, please contact contact [Thomas W. Simcoe](#), [Delaney M. R. Knapp](#) or the attorney at Bond with whom you are regularly in contact.



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