

New York State Charities Bureau Registration and Annual Filing Requirements

We have talked a bit about registering and filing with charities bureaus in other states where you carry on activities, but are you clear on the rules for New York State registration and filing?

The NYS Charities Bureau website has a good overview of registration and filing requirements, but here is a concise overview.

First, the New York State Charities Bureau administers two laws that affect charities registration and filing. They are, Article 7A of the Executive Law (Article 7A), and the Estates, Powers and Trust Law (EPTL).

Registration requirements for Article 7A apply to all charities that solicit contributions from New York State residents, foundations, corporations, government agencies and other entities with certain exceptions. The exceptions can be found in Charities Bureau Schedule E.

Key exceptions include:

- ✓ contributions are less than and will continue to be less than \$25,000 per year and the organization does not use the services of a fund raising professional or counsel.
- ✓ organizations that receive substantially all of their contributions from a single governmental agency to which it provides a financial report
- ✓ organizations that receive substantially all of their contributions from a federated fundraising agency such as United Way, and which don't use professional fundraisers

- ✓ certain religious entities including religious corporations, or organizations with a religious purpose and those operated, supervised or controlled by religious organizations
- ✓ educational organizations that only solicit from certain related parties
- ✓ educational organizations, libraries or museums that file annual reports with the Board of Regents or SUNY

Registration requirements for the EPTL apply to all charities that are incorporated or formed in New York State or conduct activity in New York State. The exceptions can also be found in Schedule E.

Key exceptions include:

- ✓ organizations that aren't incorporated in this state and have minimal activity in the state
- ✓ religious corporations, charities with a religious purpose and organizations operated supervised or controlled by or in connection with religious organizations
- ✓ volunteer firefighters or ambulance service organizations
- ✓ historical societies chartered by the Board of Regents or SUNY
- ✓ certain cemetery corporations
- ✓ parent-teacher associations affiliated with educational institutions subject to the jurisdiction of the NYS Department of Education

However, even if you need to register, you may not need to file anything other than a notification of exemption.

If you did not receive total contributions from New York State residents, foundations, government agencies and other New York sources exceeding \$25,000 and did not use a professional fundraiser, you are exempt from filing under Article 7A.

If your gross receipts from contributions and other sources did not exceed \$25,000 and your total assets did not exceed \$25,000 at any time during the fiscal year, you are exempt from annual filing under the ETPL.

Be sure you understand the registration and filing requirements to be compliant and also to avoid unnecessary filing.