

N.Y. Charities Bureau Extends CHAR500 Filing Deadline and Releases Guidance for Nonprofits

April 15, 2020

Most organizations that hold assets and/or conduct activities for charitable purposes in New York are required to register with the New York State Attorney General's Charities Bureau pursuant to the NY Estates, Powers and Trusts Law ("EPTL"). Organizations that solicit charitable contributions (including grants from foundations and government grants) in New York are generally required to register with the Charities Bureau pursuant Article 7-A of the Executive Law. Organizations required to register with the Charities Bureau must also file an annual report on Form CHAR500 *Annual Filing for Charitable Organizations*. For EPTL filers, the CHAR500 is due by the last day of the 6th month after the organization's accounting period ends (e.g., a report for the fiscal year ended December 31, 2019 is due by June 30, 2020). For 7-A filers (and dual filers required to file under both the EPTL and 7-A) the due date is the 15th day of the 5th month after the organization's accounting period ends (e.g., a report for the fiscal year ended December 31, 2019 is due by May 15, 2020).

The Charities Bureau grants an automatic 180 day extension of time to file Form CHAR500 (e.g., a report due to be filed by May 15, 2020 would not be due until November 15, 2020); a written request is not required to receive an extension. The Charities Bureau has recently issued a notice that, due to the COVID-19 pandemic, any organization whose filing deadline (including the automatic six-month extension) was originally after February 15, 2020 will be given an additional six-month extension to file its CHAR500 (e.g., a report due to be filed by May 15, 2020 is now not due until May 15, 2021).

The Charities Bureau has also published a guide to compliance and resources for charitable nonprofit organizations dealing with challenges cause by COVID-19 Pandemic; you can read it [here](#).

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