

New York Charities Bureau Suspends Schedule B Collection

August 12, 2021

Effective July 30, 2021, the New York Attorney General's Charities Bureau has suspended its collection of Schedule B to IRS Form 990 while it reviews possible amendments to its forms, policies, or procedures that may be necessary in order to comply with the U.S. Supreme Court's recent [decision](#) in *Americans for Prosperity Foundation v. Bonta*.

The [notice](#) posted to the Charities Bureau's website states that "charities' annual filings will no longer require disclosure information that identifies donors. Any notices that charities have received regarding any deficiency due to missing or incomplete Schedule Bs are no longer operative as to such deficiency, and annual filings will no longer be considered deficient in such regard."

The July 1 Supreme Court ruling in *Americans for Prosperity Foundation v. Bonta* held that California's requirement that charities operating or fundraising in California file Schedule B to their IRS Form 990, which discloses the names and addresses of their major donors, with the California Attorney General unconstitutionally infringes on charities' and donors' free speech and association rights in violation of the First Amendment. Click [here](#) to read our previous blog post on the Supreme Court decision.

New York and New Jersey are now facing a similar legal challenge to their Schedule B collection. On July 14, the Liberty Justice Center sued the New York and New Jersey Attorneys General, arguing that the states' laws that require nonprofits to disclose tax documents that contain private information about their donors is unconstitutional. The suits were filed in the U.S. District Court for the Southern District of New York (available [here](#)) and the U.S. District Court for the District of New Jersey (available [here](#)).

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