
Nonprofit Law Resource Library

State-By-State Annual Compliance – New York

Annual Filings for New York Nonprofit Organizations

1. Internal Revenue Service

Form: Annual Return Form 990

Due Date: 4 ½ months after end of fiscal year

Internal Revenue Service
Ogden, UT 84201-0027

Information: (800) 829-1040
Forms: (800) 829-3676
Web Site: www.irs.gov/charities
Filing Fee: \$0

Public Charities: If revenues under \$25,000, file Form 990-N electronically.
If revenues between \$25,000 and \$100,000, submit Form 990EZ.

Private Foundations: Submit Form 990PF, regardless of revenues.

2. New York Attorney General

Note: Article 7-A of the Executive Law and Section 8-1.4 of the EPTL were amended in June of 2002 and on April 11, 2003 the Attorney General's office adopted new regulations (effective July 1, 2003) for the registration and annual filing requirements for the trustees of charitable assets and charitable organizations and fund raising professionals. For a discussion and summary of the amendments and new regulations, please refer to the Attorney General's document found at www.oag.state.ny.us/charities/statute_booklet.pdf. For detailed registration and filing requirements, refer to www.oag.state.ny.us/charities/forms/char023.pdf.

Form: CHAR500 and copy of IRS Form 990, 990-PF and 990-EZ

Due Date: 4 ½ months after end of fiscal year

State of New York
Department of Law
Charities Bureau - Registration Section
120 Broadway
New York, NY 10271

Forms & Info.: (212) 416-8401

Exec. Ofc.: (212) 416-8000

Web Site: www.oag.state.ny.us/charities/charities.html

Filing Fee: \$25-\$1,525 (depending upon type of registration (Article 7-A, EPTL or Dual) and net worth and/or total support & revenue; see below)

EPTL Filing Fees:

If net worth < \$50,000:	Filing Fee: \$25
If net worth >= \$50,000 and < \$250,000:	Filing Fee: \$50
If net worth >= \$250,000 and < \$1,000,000:	Filing Fee: \$100
If net worth >= \$1,000,000 and < \$10,000,000:	Filing Fee: \$250
If net worth >= \$10,000,000 and < \$50,000,000:	Filing Fee: \$750
If net worth >= \$50,000,000:	Filing Fee: \$1,500

Article 7-A Filing Fees:

If support & revenue <= \$250,000:	Filing Fee: \$10
If support & revenue > \$250,000:	Filing Fee: \$25

Auditing Schedule for Article 7-A and EPTL Registrants:

If support & revenue <= \$100,000:	No audit required.
If support & revenue \$100,000 - \$250,000:	Review audit required.
If funds raised from public > \$250,000:	Full audit required.