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New York State Office of the Attorney General

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**FAQs - Registration**

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What organizations are required to register with the Attorney General's Charities Bureau?

Most organizations that engage in charitable activities in New York State and/or solicit charitable contributions (including grants from foundations and government grants) in New York are required to register with the Attorney General's Charities Bureau. Under New York Law, charity is defined very broadly to include purposes such as education, relief of poverty, cultural programs, promotion of health and research to cure disease, and many other purposes that are beneficial to the community. Although most charitable organizations are required to register, the law exempts some, including religious organizations from registering. If you believe that your organization may be exempt, please submit Schedule E (Request for Registration Exemption) posted at www.charitiesnys.com/pdfs/char410SchE.pdf, and the Charities Bureau staff will determine whether you are entitled to an exemption.



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What must be filed in order to register with the Charities Bureau?

To register with the Charities Bureau, an organization must submit the following documents:

- [Guides & Publications](#)

- *Form CHAR410 (Registration Statement) which is available on the Internet at www.charitiesnys.com/pdfs/char410.pdf.*



- [Helpful Websites](#)

- *A copy of the organization's certificate of incorporation, trust instrument, constitution or other organizational document.*

- *A copy of the organization's by-laws or other internal rules.*



- [Pennies for Charity](#)

- *If the organization has applied for tax exemption, a copy of its application for exemption (IRS form 1023 or 1024).*

- *If the organization has received tax exempt status, a copy of the determination letter received from the IRS.*

- *If the organization has been in existence for more than a year, a copy of its financial report for the prior year (see FAQ concerning filing requirements).*



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- If the organization solicits contributions from the public, a \$25 registration fee.

What organizations are exempt from registration?

Among the organizations exempt from registration are religious organizations (houses of worship) and other charitable organizations run by religious organizations; membership organizations that do not solicit contributions from the public; Parent Teacher Associations; educational institutions that file annual reports with the New York State Department of Education; and governmental agencies. Other organizations are exempt from registration depending on the nature of their activities and whether or not they solicit contributions from the public. A list of the categories of exemption is included in Schedule E (Request for Registration Exemption) posted at www.charitiesnys.com/pdfs/char410SchE.pdf. If you are unsure as to whether or not your organization is required to register, please complete and submit Schedule E, and the Charities Bureau staff will determine whether New York Law requires registration of your organization.

What are the annual filing requirements for a registered organization?

Registered organizations must submit the following annual financial reports:

- Charities Bureau form CHAR500 which is posted at www.charitiesnys.com/pdfs/CHAR500-08.pdf
- If the organization's income and/or assets exceed \$25,000, a copy of IRS form 990, 990EZ or 990PF

If the organization solicits contributions from New Yorkers

- A copy of an accountant's review if its revenue is between \$100,000 and \$250,000
- A copy of an accountant's audit if its revenue is over \$250,000

A schedule of annual filing fees is posted at www.charitiesnys.com/pdfs/char500i.pdf.

I want to collect money for my neighbor who is ill. Do I have to register with the Attorney General?

Often members of a community collect money for a friend or neighbor who is ill or who has suffered a tragedy. Such funds are not charities and are exempt from registration as long as all of the contributions collected are paid to (or for the benefit of) the person for whom the money was collected.

You may designate up to three alternate beneficiaries, in case the person for whom you are collecting cannot use all of the funds collected. You should complete a form CHAR017 (Charitable Solicitation for the Relief of an Individual), which is posted at www.charitiesnys.com/pdfs/char017.pdf, and submit it to the Charities Bureau. Designating alternate beneficiaries will simplify distribution of excess funds and avoid a court proceeding to determine to whom such funds should be distributed. If you file form CHAR017, you must advise potential contributors that the form has been filed

with the Attorney General.

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