



# Instructions for Forms CHAR410, CHAR410-A, CHAR410-R and Schedule E

## Registration/Amended Registration/Re-Registration Statements and Request for Registration Exemption for Charitable Organizations

[www.oag.state.ny.us/charities/charities.html](http://www.oag.state.ny.us/charities/charities.html)

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**Note:**

- ▣ The information in this form is for nonprofit organizations, including wholly charitable trusts that file an IRS Form 990, 990-EZ or 990-PF. For registration and annual filing requirements for trusts and estates with charitable interests that do not file an IRS Form 990, 990-EZ or 990-PF, see the instructions for form CHAR001-LT (Registration Statement for Charitable Lead Trusts), CHAR001-RT (Registration Statement and Notice of Termination of Intervening Interest for Charitable Remainder Trusts) and/or the Notice of Probate (for registration of estates with a charitable interest).
- ▣ Current registrants can determine their New York State registration number and the statute(s) under which they are registered by searching for their organization at the Charities Bureau's website at [www.oag.state.ny.us/charities/search.html](http://www.oag.state.ny.us/charities/search.html).
- ▣ Please place identifying information (registration number if applicable, organization name, etc.) on all correspondence and other documents, including checks, submitted to the Charities Bureau.
- ▣ All fees must be paid by a single check or money order, payable to "New York State Department of Law." Please submit filing fee with statements, not separately.
- ▣ All references to forms designated "CHAR" are to official forms of the Attorney General's Charities Bureau. Copies of these forms are available on the Charities Bureau's website (see address at top of this page).

### I. Who Must File a Registration Form (CHAR410 Series)

There are three registration forms. Only one registration form will be applicable to your organization, depending on whether it is registering the first time, amending its registration statement or re-registering. Submissions on the incorrect form will not be accepted, so it is important to understand which of the following applies to your organization.

#### A. CHAR410 (Registration Statement)

CHAR410 (Registration Statement for Charitable Organizations) is for unregistered organizations required to register with the Charities Bureau for the first time. Based on the information you provide, the Charities Bureau will designate a registration number and type as described in part II (Registration Information) of these instructions.

*Note regarding subsequent filings: The CHAR410 is filed only once, to register the organization. Once registered, you are required to file a financial report with the Charities Bureau every year using a different form – the CHAR500 (Annual Filing for Charitable Organizations). For details, see the CHAR500 and the instructions for that form. If you seek to amend the organization's registration, you must use form CHAR410-A, as described in the following paragraph.*

#### B. CHAR410-A (Amended Registration Statement)

CHAR410-A (Amended Registration Statement for Charitable Organizations) is for organizations already registered with the Charities Bureau that have amended their information (for example, the organization's name, contact information or list of directors) or document attachments (for example, the certificate of incorporation or by-laws), since the last CHAR410 Series form was filed. Registered organizations are required to notify the Charities Bureau within 30 days of such changes. If such changes are indicated in the organization's most recently filed CHAR500 (Annual Filing for Charitable Organizations) your organization need not file a CHAR410-A.

Based on the information you provide, the Charities Bureau will update the registration and may adjust the registration type described in part II (Registration Information) of these instructions.

### C. CHAR410-R (Re-Registration Statement)

CHAR410-R (Re-Registration Statement for Charitable Organizations) is for organizations whose registration to solicit contributions has been cancelled as the result of a violation of registration or reporting requirements. Such organizations are required to re-register with the Charities Bureau. In most cases, the organization will receive a notification from the Charities Bureau notifying them of an annual filing delinquency and requiring submission of the CHAR410-R.

Based on the information you provide in this form, the Charities Bureau may reinstate the registration and may adjust the registration type described in part II (Registration Information) of these instructions.

## II. Registration Information

### A. Registration Statutes and Registration Types

There are two statutes that require registration of organizations:

- **Article 7-A:** Article 7-A of the Executive Law (Article 7-A) requires registration of charitable and other nonprofit organizations that solicit contributions from New York State (including residents, foundations, corporations, government agencies and other entities).
- **EPTL:** Section 8-1.4 of the Estates, Powers and Trusts Law (EPTL) requires registration of charitable organizations that are incorporated, are formed or otherwise conduct activity in New York State.

Based on these two registration statutes, there are three registration types for organizations registered with the Charities Bureau:

- **Article 7-A:** Organizations registered pursuant to Article 7-A only and not registered under the EPTL.
- **EPTL:** Organizations registered pursuant to the EPTL only and not registered under Article 7-A.
- **Dual:** Organizations registered pursuant to both Article 7-A and the EPTL.

For organizations submitting CHAR410, the Charities Bureau will determine the registration type from the information in the Registration Statement. For organizations submitting CHAR410-A or CHAR410-R, the Charities Bureau may adjust the registration type based on the information provided by you in those forms. Your registration type determines your annual filing requirements (see the instructions for form CHAR500 for information).

To find the registration information, including the registration type, for an organization already registered, search for your organization at the Charities Bureau website:

[www.oag.state.ny.us/charities/search.html](http://www.oag.state.ny.us/charities/search.html)

If your organization is registered but you cannot find your organization at the Charities Bureau website, please contact the Charities Bureau for assistance. See part VIII (Questions / Contacting the Charities Bureau) of these instructions.

### B. New York State Registration Number

For organizations submitting CHAR410, the Charities Bureau will assign a registration number. Organizations submitting CHAR410-A or CHAR410-R have already registered and so must list their assigned registration number. To find this number, search for your organization at the Charities Bureau website, as described in the preceding paragraph.

## III. Entities Required to File a Form Other Than CHAR410 Series

The following charitable entities should not use CHAR410, CHAR410-A or CHAR410-R to register, amend registration or re-register with the Charities Bureau, but should instead refer to the instructions for the appropriate form to learn how to register and what to file:

- trusts that are not wholly charitable but that have charitable interests, such as charitable lead trusts and charitable remainder trusts (note: wholly charitable trusts that file an IRS Form 990, 990-EZ or 990-PF must register using CHAR410); and
- estates with charitable interests.

All other organizations must use a CHAR410 Series form to register, amend registration or re-register. To learn which specific CHAR410 Series form to use, see part I (Who Must File a Registration Form (CHAR410 Series)) of these instructions.

## IV. What to File

Follow the instructions in part V (Line by Line Instructions) to determine which sections of the CHAR410, CHAR410-A or CHAR410-R you must complete and which schedules, attachments and fees must accompany the form you submit.

Please clip or staple together as one package the CHAR410, CHAR410-A or CHAR410-R and any required schedules and attachments. Please do not staple schedules or attachments separately.

All fees must be paid by a single check or money order, payable to "New York State Department of Law." Please write your organization's registration number on your payment. Clip (do not staple) your payment to the front of the CHAR410, CHAR410-A or CHAR410-R. Do not submit payment separately from the form.

## V. Line By Line Instructions

You must know which CHAR410 Series form (CHAR410, CHAR410-A or CHAR410-R) you will use to determine which parts of the following instructions apply to your organization. For more information, see part I (Who Must File a Registration Form (CHAR410 Series)) of these instructions.

Because many charitable organizations seeking to register with the Charities Bureau also apply for federal tax exemption under Internal Revenue Code section 501(c)(3), these line by line instructions indicate where information requested in the CHAR410 Series forms may correspond to information provided in the Internal Revenue Service (IRS) Form 1023 (Application for Recognition of Exemption).

### A. Identification of Registrant

1. **Full name of organization:** State the name of the organization exactly as it appears in the certificate of incorporation or other official organizing document, including amendments. (see also Part I, line 1 of the IRS Form 1023)
2. **c/o Name:** Enter the "in care of" name, if applicable. (see also Part I, line 2 of the IRS Form 1023)
3. **Mailing address:** State the mailing address of the organization. (see also Part I, line 3 of the IRS Form 1023)
4. **Principal NYS address:** If the mailing address is not in New York State but the organization maintains or uses an address in New York State, list it here. If the organization uses multiple addresses in New York State, list the principal one.

5. Identification numbers:  
*Fed. employer ID no. (EIN):* State the organization's EIN on record with the IRS. (see also Part I, line 4 of the IRS Form 1023)  
*NY State registration no.:* Organizations filing CHAR410-A or CHAR410-R have already registered and must list their assigned registration number. Organizations filing CHAR410 are not yet registered, so CHAR410 does not request the New York State registration number. To learn more about your registration number, see part II (Registration Information) of these instructions.
6. Organization's website: If you have a website, state the complete website address. (see also Part I, line 9a of the IRS Form 1023)
7. Primary contact: State the primary contact person (for example, officer, director, trustee or other individual) and provide all requested contact information details. (see also Part I, line 6 of the IRS Form 1023)

## **B. Certification**

Each signature must be accompanied by the signatory's printed name and title and the date signed.

The following individuals must certify the CHAR410, CHAR410-A or CHAR410-R:

- For certification by a banking institution: Certifications must be signed by a vice president.
- For certification on behalf of a trust: Certification must be signed by at least one trustee.
- For all others: Certifications must be signed by both the president or another authorized officer and the chief financial officer or treasurer.

## **C. Fee Submitted**

The fee is based on the form which you are using. Instructions are provided directly on each form. To determine whether to file the CHAR410, CHAR410-A or CHAR410-R, see part I (Who Must File a Registration Form (CHAR410 Series)) of these instructions.

All fees must be paid by a single check or money order, payable to "New York State Department of Law." If you have already registered, please write your organization's registration number on your payment. Please clip (do not staple) your payment to the front of the CHAR410, CHAR410-A or CHAR410-R. Please do not submit payment separately from the form.

CHAR410: The registration fee is \$25 for any organization registering to solicit contributions in New York State. An organization requesting exemption from registration under Article 7-A (using Schedule E with all required attachments) or not registering to solicit contributions should not submit any fee.

CHAR410-A: Current EPTL registrants amending their registration to solicit contributions and not requesting exemption from registration under Article 7-A must submit a fee of \$25. Other current EPTL registrants and all current Article 7-A and Dual registrants should not submit a fee with the CHAR410-A.

CHAR410-R: The fee to accompany the re-registration form is \$150. Additional fees may be due with any delinquent annual filings that are being submitted. For information on these attachments, see the following section of these instructions.

*Note regarding requests for exemption: Organizations filing Schedule E (Request for Registration Exemption for Charitable Organizations) to request exemption from registration need not submit any fee at all. However, if your organization's exemption request is denied and your organization must register under Article 7-A, you will receive a denial notice from the Charities Bureau requiring you to submit the \$25 registration fee or \$150 re-registration fee together with any other missing registration information or documents.*

## **D. Attachments**

### ⇨ CHAR410 and CHAR410-R Attachments:

For organizations registering for the first time using CHAR410 or re-registering using CHAR410-R, attach copies of the following documents with your submission, even if you are claiming exemption from registration:

- Certificate of incorporation, trust agreement or other organizing document, and any amendments; and
- Bylaws or other organizational rules, and any amendments; and
- IRS Form 1023 or 1024 Application for Recognition of Exemption (if applicable); and
- IRS tax exemption determination letter (if applicable).

### ⇨ Additional CHAR410-R Attachments:

Organizations re-registering because Article 7-A registration to solicit contributions has been cancelled, in addition to the documents listed above, must submit all delinquent annual filings (annual reports or claims of annual report exemption). Use a copy of the CHAR500 (Annual Filing for Charitable Organizations) for all delinquent years' filings (do not use old CHAR497 forms for previous years), indicating the beginning and end dates of those years in the first line of the CHAR500. See CHAR500 and the instructions for that form for details.

Registration will not be reinstated until a complete CHAR410-R with all delinquent filings has been received. All delinquent filings must be sent in a single submission along with the CHAR410-R. Any fees for all delinquent filings should be combined with the re-registration fee in a single payment, as noted in part V.C. (Line By Line Instructions, Fee Submitted).

### ⇨ CHAR410-A Attachments:

For organizations amending your registration using CHAR410-A, submit all amendments to the documents previously filed with a prior CHAR410, CHAR410-A, CHAR410-R or CHAR500, even if an exemption from registration is claimed.

**E. Request for Registration Exemption (Schedule E)**

Unregistered organizations that are exempt from registration are not required to submit an exemption request to the Charities Bureau. However, if you believe your organization is exempt from registration under Article 7-A or the EPTL or both and would like confirmation of such exemption, complete the CHAR410, check "Yes" in Part E (Request for Registration Exemption) and attach Schedule E (Request for Registration Exemption for Charitable Organizations) with all required attachments listed in the schedule next to the exemption claim(s) you select.

If your organization is already registered with the Charities Bureau but you believe your organization is exempt from registration under Article 7-A or the EPTL or both, you must claim an exemption by completing the CHAR410-A, checking "Yes" in Part E (Request for Registration Exemption) and attaching Schedule E (Request for Exemption for Charitable Organizations) with all required attachments listed in the schedule next to the exemption claim(s) you select.

If your organization received a delinquency notice from the Charities Bureau that requires your organization to re-register but you believe your organization is exempt from registration under Article 7-A or the EPTL or both, you must claim an exemption by completing the CHAR410-R, checking "Yes" in Part E (Request for Registration Exemption) and attaching Schedule E with all required attachments listed in the schedule next to the exemption claim(s) you select.

If your organization received a failure to register notice from the Charities Bureau that requires your organization to register but you believe your organization is exempt from registration under Article 7-A or the EPTL or both, you must claim an exemption by completing the CHAR410, checking "Yes" in Part E (Request for Registration Exemption) and attaching Schedule E (Request for Exemption for Charitable Organizations) with all required attachments listed in the schedule next to the exemption claim(s) you select.

*Note regarding requests for exemption: Incomplete registration exemption requests (for example, those missing required Schedule E attachments supporting the exemption claim) will not be considered.*

**EPTL Exemption Request**

EPTL Registration Exemption Claim	Definitions and Explanations
<p>1. Organization is not charitable (EPTL § 8-1.4(a))</p>	<p>The term "charitable" is broadly defined and includes purposes that benefit the community; promote social welfare; are charitable, educational, religious, literary or cultural; or prevent cruelty to children or animals.</p> <p><u>Note:</u> You cannot claim this exemption if the certificate of incorporation shows that the organization was incorporated under the New York Not-For-Profit Corporation Law as a type B corporation or the IRS determination letter indicates that it is a 501(c)(3). In addition, depending on their purposes and activities, other nonprofit or tax-exempt organizations may be charitable under the EPTL.</p>
<p>2. Organization does not conduct activity in NY State (EPTL § 8-1.4(a))</p>	<p>Certain actions alone do not constitute conducting activity in New York State (see the New York Not-for-Profit Corporation Law § 1301(b)). For example, foreign (non-New York) corporations are not necessarily conducting activity in New York State merely because they are involved in a lawsuit, hold director or member meetings in New York, maintain a New York bank account, make grants to New York organizations or distribute information to members located in New York. If you are not sure if your organization conducts activities in New York, we advise you to consult your own legal counsel. The Charities Bureau does not provide legal advice.</p> <p>Organizations listing a New York address in either question 3 (Mailing address) or question 4 (Principal NYS address) of CHAR410, CHAR410-A or CHAR410-R Part A must attach a detailed explanation of why the organization has a New York address but claims not to conduct activity in New York State.</p> <p><u>Note:</u> You cannot claim this exemption if the certificate of incorporation shows that the organization was incorporated under the New York Not-For-Profit Corporation Law.</p>
<p>3. Organization is a government agency or is controlled by a government agency (EPTL § 8-1.4(b)(1))</p>	<p>To claim this exemption, an organization must be either an instrumentality of government, as demonstrated by its organizing document and, if applicable, IRS tax exemption determination letter, or controlled by a government agency, as demonstrated by its organizing documents or other controlling document. To demonstrate control, you must describe the relationship between your organization and the government agency and must demonstrate that such agency is an instrumentality of government by submitting either a copy of the letter from the Charities Bureau confirming the government agency exemption of such agency or a copy of the government agency's charter and, if applicable, IRS tax exemption determination letter.</p>
<p>4. Organization reports annually to either the U.S. Congress or the NY State Legislature (EPTL § 8-1.4(b)(2))</p>	<p><u>Note:</u> You cannot claim this exemption if the reports submitted to the U.S. Congress or New York State Legislature do not include complete, itemized financial information for the organization's operations similar to the financial disclosure required by the EPTL.</p>
<p>5. Organization is incorporated under the religious corporations law <b>or</b> is another type of organization with a religious purpose <b>or</b> is operated, supervised or controlled by or in connection with a religious organization (EPTL § 8-1.4(b)(3))</p>	<p>To claim an exemption as a religious organization, your organization must submit:</p> <ul style="list-style-type: none"> <li>• a copy of its certificate of incorporation demonstrating that it is incorporated under the New York Religious Corporations Law; <b>or</b></li> <li>• a copy of its listing in an official denominational directory, such as the Catholic "Blue Directory"; <b>or</b></li> <li>• a copy of its certificate of incorporation or other organizing document demonstrating that, consistent with your organization's activities, your organization is organized for religious purposes.</li> </ul> <p>To claim an exemption as an organization operated, supervised or controlled by or in connection with a religious organization, the other organization must be exempt from registration as religious. To demonstrate the religious exemption of the other organization, your organization must submit either:</p> <ul style="list-style-type: none"> <li>• a copy of the letter from the Charities Bureau confirming the religious exemption of that other organization; <b>or</b></li> <li>• a copy of the other organization's certificate of incorporation or other organizing document and its IRS tax exemption determination letter demonstrating that the other organization is organized for religious purposes.</li> </ul> <p>You must also demonstrate the control relationship between your organization and the other organization by submitting a description of the relationship between the two organizations. Clearly indicate any relevant provisions in the certificate of incorporation, by-laws or other organizing documents of either organization.</p>

EPTL Registration Exemption Claim	Definitions and Explanations
<p>6. Organization is an educational institution, museum or library incorporated under the NY State Education Law or by special act (EPTL § 8-1.4(b)(4))</p>	<p>To claim this exemption, your certificate of incorporation or other organizing document must show that your organization was incorporated under the New York Education Law or by special act.</p>
<p>7. Organization is a hospital, skilled nursing facility or diagnostic/treatment center (EPTL § 8-1.4(b)(5))</p>	<p>To claim this exemption, your organization must submit an operating certificate from the NYS Department of Health that lists the organization as a "hospital", "skilled nursing facility" or "diagnostic and treatment center".</p>
<p>8. Organization is a membership organization (fraternal, patriotic, social, student, alumni, veterans) (EPTL § 8-1.4(b)(6))</p>	<p>To claim this exemption, your certificate of incorporation or other organizing document must demonstrate that, consistent with your organization's activities, your organization is organized for the benefit of its members and not the general public.  <b>Note:</b> You cannot claim this exemption if your organization is a type B corporation or it is tax-exempt under Internal Revenue Code Section 501(c)(3). Organizations incorporated under a predecessor to the New York Not-for-Profit Corporation Law (such as the New York Membership Corporation Law) that did not amend their certificates of incorporation to select a type or file a certificate of type with the New York Department of State are deemed type B corporations.</p>
<p>9. Organization is a volunteer firefighters or volunteer ambulance service organization (EPTL § 8-1.4(b)(6))</p>	<p>To claim this exemption, your certificate of incorporation or other organizing document must demonstrate that, consistent with your organization's activities, your organization consists of volunteers that provide fire fighting or ambulance services.</p>
<p>10. Organization is a historical society chartered by the Board of Regents of the State University of New York (EPTL § 8-1.4(b)(6))</p>	<p>To claim this exemption, you must submit a copy of your organization's charter from the Board of Regents of the State University of New York that lists the organization as a historical society.</p>
<p>11. Organization is a cemetery corporation subject to the provisions of Article 15 of the NY State Not-For-Profit Corporation Law (EPTL § 8-1.4(b)(10))</p>	<p>To claim this exemption, your certificate of incorporation must show that your organization was incorporated under Article 15 of the New York Not-For-Profit Corporation Law.</p>
<p>12. Organization is the NY State parent teachers association ("PTA") or any PTA affiliated with an educational institution subject to the jurisdiction of the NY State Education Department (EPTL § 8-1.4(b)(11))</p>	<p>To claim this exemption, the educational institution that your organization serves must be subject to the jurisdiction of the New York State Education Department. To demonstrate the status of the educational institution, your organization must submit a copy of the educational institution's charter from the New York State Education Department. Also, you must demonstrate the relationship between your organization and the educational institution by submitting a description of the relationship between the two organizations. Clearly indicate any relevant provisions in the certificate of incorporation, by-laws or other organizing documents of either organization.</p>
<p>13. Organization is incorporated under Article 43 of the NY State Insurance Law (EPTL § 8-1.4(b)(12))</p>	<p>To claim this exemption, your certificate of incorporation must show that your organization was incorporated under Article 43 of the New York Insurance Law.</p>

**Article 7-A Exemption Request**

Article 7-A Registration Exemption Claim	Definitions and Explanations
<p>1. Organization does not solicit or receive any contributions from NY State (including residents, foundations, corporations, government agencies, etc.) (Article 7-A § 172.1.)</p>	<p><b>Note:</b> You cannot claim this exemption if the organization uses the services of a professional fund raiser (PFR) or fund raising counsel (FRC) for fund raising activity in New York State. For definitions of these terms, refer to part V.G.8 (Line By Line Instructions, Organization Activities, List all fund raising professionals (FRP), Type of FRP) V.G.8..  For definitions of contributions and soliciting, see part V.G.3.c. (Line By Line Instructions, Organization Activities, Date organization began soliciting contributions in New York State) of these instructions.</p>
<p>2. Organization solicits and receives gross contributions from NY State (including residents, foundations, corporations, government agencies, etc.), but organization's gross contributions are less than and will continue to be less than \$25,000 per year <b>and</b> organization does not and will not use the services of a professional fund raiser or fund raising counsel (Article 7-A § 172-a.2.(d))</p>	<p><b>Note:</b> You cannot claim this exemption if the organization uses the services of a professional fund raiser (PFR) or fund raising counsel (FRC) for fund raising activity in New York State. For definitions of these terms, refer to part V.G.8. (Line By Line Instructions, Organization Activities, List all fund raising professionals (FRP), Type of FRP) of these instructions.  For definitions of contributions and soliciting, see part V.G.3.c. (Line By Line Instructions, Organization Activities, Date organization began soliciting contributions in New York State) of these instructions.</p>
<p>3. Organization receives all or substantially all of its contributions from a single government agency to which it submits annual financial reports similar to those required by Article 7-A <b>and</b> organization's gross contributions from all other NY State sources, including other government agencies, do not and will not exceed \$25,000 per year (Article 7-A § 172-a.2.(h))</p>	<p>To claim this exemption, you must attach a copy of the organization's most recent IRS Form 990, 990-EZ or 990-PF, including Schedule B, filed with the IRS, which demonstrates that the organization receives substantially all of its contributions from a single government agency, not multiple government agencies, and that other contributions from New York State sources (including residents, foundations, corporations, government agencies, etc.) do not exceed \$25,000.  For a definition of contributions, see part V.G.3.c. (Line By Line Instructions, Organization Activities, Date organization began soliciting contributions in New York State) of these instructions.</p>

Article 7-A Registration Exemption Claim	Definitions and Explanations
<p>4. Organization receives an allocation from a federated fund, United Way or incorporated community appeal <b>and</b> organization's gross contributions from all other sources do not and will not exceed \$25,000 per year <b>and</b> organization does not and will not use the services of a professional fund raiser or fund raising counsel (Article 7-A § 172-a.2.(e))</p>	<p>To claim this exemption, you must attach a copy of the organization's most recent IRS Form 990, 990-EZ or 990-PF, including Schedule B, filed with the IRS, which demonstrates that the organization receives an allocation from a federated fund, United Way or incorporated appeal, and that other contributions from New York State sources (including residents, foundations, corporations, government agencies, etc.) do not exceed \$25,000.</p> <p><u>Note:</u> You cannot claim this exemption if the organization uses the services of a professional fund raiser (PFR) or fund raising counsel (FRC) for fund raising activity in New York State. For definitions of these terms, refer to part V.G.8. (Line By Line Instructions, Organization Activities, List all fund raising professionals (FRP), Type of FRP) of these instructions.</p> <p>For definitions of contributions and soliciting, see part V.G.3.c. (Line By Line Instructions, Organization Activities, Date organization began soliciting contributions in New York State) of these instructions.</p>
<p>5. Organization is incorporated under the religious corporations law <b>or</b> is another type of organization with a religious purpose <b>or</b> is operated, supervised or controlled by or in connection with a religious organization (Article 7-A § 172-a.(1))</p>	<p>For details about claiming this exemption, see item 5 in the EPTL Exemption Request table directly above this one.</p>
<p>6. Organization is an educational institution that confines its solicitation to its student body, alumni, faculty and trustees and their families (Article 7-A § 172-a.2.(a))</p>	<p>To claim this exemption, you must attach a copy of the organization's charter from the New York State Education Department, Board of Regents of the State University of New York or other similar government agency, which demonstrates that the organization is an educational institution.</p>
<p>7. Organization is an educational institution or museum that files annual financial reports with the Board of Regents of the State University of New York as required by the NY State Education Law or with an agency having similar jurisdiction in another state (Article 7-A § 172-a.2.(g))</p>	<p>To claim this exemption, your organization must submit a copy of either the most recent annual financial report filed with the Board of Regents of the State University of New York or other similar government agency or a letter from such government agency confirming that your organization reports annually to it.</p> <p><u>Note:</u> You cannot claim this exemption if the reports submitted to the government agency do not include detailed financial information about the organization's operations.</p>
<p>8. Organization is a library that files annual financial reports as required by the NY State Education Department (Article 7-A § 172-a.2.(g))</p>	<p>To claim this exemption, your organization must submit a copy of either the most recent annual financial report filed with the New York State Education Department or a letter from the New York State Education Department confirming that your organization reports annually to it.</p> <p><u>Note:</u> You cannot claim this exemption if the reports submitted to the New York State Education Department do not include detailed financial information about the organization's operations.</p>
<p>9. Organization is a membership organization (fraternal, patriotic, social or alumni) that confines its solicitation of contributions to its membership (Article 7-A § 172-a.2.(b))</p>	<p>To claim this exemption, your organization's solicitation of contributions must be confined to its membership. For definitions of contributions and soliciting, see part V.G.3.c. (Line By Line Instructions, Organization Activities, Date organization began soliciting contributions in New York State) of these instructions.</p>
<p>10. Organization is a law enforcement support organization that confines its solicitation of contributions to its membership (Article 7-A § 172-a.2.(b))</p>	<p>To claim this exemption, your organization's solicitation of contributions must be confined to its membership. For definitions of contributions and soliciting, see part V.G.3.c. (Line By Line Instructions, Organization Activities, Date organization began soliciting contributions in New York State) of these instructions.</p>
<p>11. Organization is a historical society chartered by the Board of Regents of the State University of New York that confines its solicitation of contributions to its membership (Article 7-A § 172-a.2.(b))</p>	<p>To claim this exemption, your organization must submit a copy of its charter from the Board of Regents of the State University of New York that lists the organization as a historical society. In addition, your organization's solicitation of contributions must be confined to its membership. For definitions of contributions and soliciting, see part V.G.3.c. (Line By Line Instructions, Organization Activities, Date organization began soliciting contributions in New York State) of these instructions.</p>
<p>12. Organization is the NY State parent teachers association ("PTA") or any PTA affiliated with an educational institution subject to the jurisdiction of the NY State Education Department (Article 7-A § 172-a.2.(j))</p>	<p>For details about claiming this exemption, see item 12 in the EPTL Exemption Request table directly above this one.</p>
<p>13. Organization is a chartered local post, camp, chapter or county unit of a bona fide veterans' organization, a bona fide organization of volunteer firefighters, a volunteer ambulance service organization, or a bona fide auxiliary or affiliate of such an organization <b>and</b> organization's fund raising is done by its members without direct or indirect compensation (Article 7-A § 172-a.2.(f))</p>	<p>For a local post, camp, chapter or county unit of a bona fide veterans' organization to claim this exemption, your organization must submit a copy of its charter from the bona fide veterans' organization.</p> <p><u>Note:</u> You cannot claim this exemption if the organization pays its members or uses the services of a professional fund raiser (PFR) or fund raising counsel (FRC) for fund raising activity in New York State. For definitions of these terms, refer to part V.G.8. (Line By Line Instructions, Organization Activities, List all fund raising professionals (FRP), Type of FRP) of these instructions.</p>

Article 7-A Registration Exemption Claim	Definitions and Explanations
14. Organization is a police department, sheriff's department or other governmental law enforcement agency (Article 7-A § 172-a.2.(i))	For details about claiming this exemption, see item 3 in the EPTL Exemption Request table directly above this one.
15. Organization is a government agency or is controlled by a government agency (Article 7-A § 172-a.2.(i))	For details about claiming this exemption, see item 3 in the EPTL Exemption Request table directly above this one.

#### F. Organization Structure

The amount of information required is determined by the form you are submitting. Instructions are provided directly on each form. To determine whether to file the CHAR410, CHAR410-A or CHAR410-R, see part I (Who Must File a Registration Form (CHAR410 Series)) of these instructions.

**CHAR410 and CHAR410-R:** Filers using these forms must provide answers to each question in Part F of the CHAR410 or CHAR410-R.

**CHAR410-A:** Filers using this form must provide answers only to those questions in Part F for which the information has changed since the last CHAR410, CHAR410-A or CHAR410-R was submitted to the Charities Bureau. Questions for which the answers have not changed may be left blank.

1. **Incorporation / formation:** This information is usually found in the organizing documents (certificate of incorporation, bylaws, etc.).
  - a. **Type of organization** – Indicate whether the organization is a corporation, limited liability company (LLC), partnership, sole proprietorship, trust, unincorporated association or some other type of entity. If you select "Other", you must describe the type of organization. (see also Part II, lines 1 through 4 of the IRS Form 1023)
  - b. **Type of corporation if New York not-for-profit corporation** –  
 Only complete this question if the organization is a New York not-for-profit corporation. There are four types of such corporations: A, B, C and D. Organizations incorporated under a predecessor to the Not-for-Profit Corporation Law (such as the Membership Corporation Law) that did not amend their certificates of incorporation to select a type or file a certificate of type with the New York Department of State are deemed type B.
  - c. **Date incorporated if a corporation or formed** – List the month, day and year the organization was legally created. The date should be consistent with your organizing document. (see also Part I, line 11 of the IRS Form 1023)
  - d. **State in which incorporated or formed** – List the state in which the organization was legally created.
2. **List all chapters, branches and affiliates of your organization:**  
 Provide the name, relationship and mailing address for all chapters, branches and affiliates. An affiliate is any separate legal entity that operates, supervises or controls, is operated, supervised or controlled by or is operated, supervised or controlled in connection with your organization, such as a parent, subsidiary, auxiliary, chapter or branch. Use the relationship field to describe the type of affiliate you are listing.
3. **List all officers, directors, trustees and key employees:** Provide the name, title and mailing address for all officers, directors, trustees and key employees. (see also Part V, line 1a of the IRS Form 1023) Also list the end of each person's board or employment term, if applicable.
4. **Other Names and Registration Numbers:**
  - a. **List all other names used by your organization, including any prior names** –  
 List all other names used by your organization. If authorization to use such names is not evident from your organizing documents, you may be required to submit doing business certificates or other proof that your organization has such authorization.
  - b. **List all prior New York State charities registration numbers for the organization, including those from the New York State Attorney General's Charities Bureau or the New York State Department of State's Office of Charities Registration** –  
 All Charities Bureau registration numbers now have six digits (for example, 00-00-00). Old Article 7-A or Department of State registration numbers, which are no longer used but are required to be listed here, had five digits (for example, 99999).

#### G. Organization Activities

The amount of information required is determined by the form you are submitting. Instructions are provided directly on each form. To determine whether to file the CHAR410, CHAR410-A or CHAR410-R, see part I (Who Must File a Registration Form (CHAR410 Series)) of these instructions.

**CHAR410 and CHAR410-R:** Filers using these forms must provide answers to each question in Part G of the CHAR410 or CHAR410-R.

**CHAR410-A:** Filers using this form must provide answers only to those questions in Part G for which the information has changed since the last CHAR410, CHAR410-A or CHAR410-R was submitted to the Charities Bureau. Questions for which the answers have not changed may be left blank.

1. **Month the annual accounting period ends (01-12):** Enter the number of the month in which your annual accounting period ends. For example, if the annual accounting period ends December 31, enter "12". The annual accounting period is the 12-month period on which your annual financial records are based. This information is typically found in the organization's bylaws or other rules of operation. (see also Part I, line 5 of the IRS Form 1023)
2. **NTEE code:** NTEE stands for National Taxonomy of Exempt Entities, which is a system for classifying nonprofits developed by the Urban Institute's National Center for Charitable Statistics (NCCS). A more detailed description of the purpose of the NTEE codes, with links to the actual codes, can be found on the NCCS website:

<http://nccsdataweb.urban.org/FAQ/index.php?category=73>

3. Date organization began doing each of following in New York State:
  - a. *conducting activity* – The date the organization began conducting activity in New York State.
  - b. *maintaining assets* – Maintaining assets is broadly defined and includes, but is not limited to, having bank accounts or holding property within New York State.
  - c. *soliciting contributions (including from residents, foundations, corporations, government agencies, etc.)* –  

A contribution is broadly defined as the promise or grant of any money or property, whether or not in combination with the sale of goods, services, entertainment or any other thing of value (see Article 7-A § 171-a.2.)

Soliciting includes direct and indirect requests for contributions by any medium (for example, phone, mail, email, advertisement, grant request, etc.), even if no contribution is actually made in response to the solicitation. Soliciting includes any advertising representing that the purchase or use of goods, services, entertainment or any other thing of value will benefit a charitable organization (see Article 7-A § 171-a.10.)
4. Describe the purposes of your organization: Describe the charitable purpose or mission of your organization. Typically, this information can be found in the certificate of incorporation or other organizing document.
5. Has your organization or any of your officers, directors, trustees or key employees been:
  - a. *enjoined or otherwise prohibited by a government agency or court from soliciting contributions?* –  

Organizations answering "Yes" to this question must provide a full explanation, including the name of the individual(s) so enjoined or prohibited from soliciting, the details of that action and the agency or court that made the determination.
  - b. *found to have engaged in unlawful practices in connection with the solicitation or administration of charitable assets?* –  

Organizations answering "Yes" to this question must provide a full explanation, including the name of the individual(s) found to have so engaged in unlawful practices, the details of that finding and the agency or court that made the determination.
6. Has your organization's registration or license been suspended by any government agency?  

Organizations answering "Yes" to this question must provide a full explanation, including the details of the suspension and the agency that made the determination.
7. Does your organization solicit or intend to solicit contributions (including from residents, foundations, corporations, government agencies, etc.) in New York State?  

For a definition of soliciting contributions, refer to part V.G.3.c. (Line By Line Instructions, Organization Activities, Date organization began soliciting contributions) of these instructions. Organizations answering "Yes" to this question must describe the purposes for which contributions are or will be solicited.
8. List all fund raising professionals (FRP) that your organization has engaged for fund raising activity in NY State:

*Name* – State the name of the FRP as it is registered with the Charities Bureau.

*Type of FRP* – Check the appropriate box for the type of FRP used. The legal definitions of PFR, FRC and CCV are quite complex and should be read in their entirety. The following simplified definitions may be useful in understanding the differences between these FRP categories:

  - **Professional Fund Raiser (PFR):** FRPs who, in addition to other activities, conduct the solicitation of contributions and/or handle the donations (for the legal definition of PFR, see Article 7-A § 171-a.4.)
  - **Fund Raising Counsel (FRC):** FRPs who do not solicit contributions or handle donations, but limit their activities to advising or assisting a charitable organization to perform such functions itself (for the legal definition of FRC, see Article 7-A § 171-a.9.)
  - **Commercial Co-Venturer (CCV):** An individual or for-profit company that is regularly and primarily engaged in trade or commerce other than raising funds for a charitable organization and who advertises that the purchase or use of goods, services, entertainment or any other thing of value will benefit a charitable organization (for the legal definition of CCV, see Article 7-A § 171-a.6.)

*Mailing address* – State the principal address of the FRP.

*Dates of contract* – List the month, day and year of the beginning and end of the contract period.

#### H. Federal Tax Exempt Status

The amount of information required is determined by the form you are submitting. Instructions are provided directly on each form. To determine whether to file the CHAR410, CHAR410-A or CHAR410-R, see part I (Who Must File a Registration Form (CHAR410 Series)) of these instructions.

CHAR410 and CHAR410-R: Filers using these forms must provide answers to each question in Part H of the CHAR410 or CHAR410-R.

CHAR410-A: Filers using this form must provide answers only to those questions in Part H for which the information has changed since the last CHAR410, CHAR410-A or CHAR410-R was submitted to the Charities Bureau. Questions for which the answers have not changed may be left blank.

1. If applicable, list the date your organization:
  - a. *applied for tax exempt status* – List the date on which the IRS Form 1023 was submitted to the IRS.
  - b. *was granted tax exempt status* – List the date on the tax exemption determination letter you received from the IRS.
  - c. *was denied tax exempt status* – List the date on the notice from the IRS denying tax exemption.
  - d. *had its tax exempt status revoked* – List the date on the notice from the IRS revoking tax exemption.



2. Provide Internal Revenue Code provision: List the Internal Revenue Code section number (for example, "501(c)(3)" or "501(c)(4)") under which the organization secured its tax exemption. This information can be found in the IRS tax exemption determination letter.

## VI. When and Where to Submit

All submissions must be mailed, postmarked by the deadlines immediately below, to the address at the top of the CHAR410, CHAR410-A or CHAR410-R.

CHAR410: The CHAR410 and all attachments must be submitted by whichever of the following deadlines is applicable. If both are applicable, the submission is due by the earlier of the two deadlines:

- thirty days prior to solicitation of contributions from New York State (including residents, foundations, corporations, government agencies and other entities), or
- six months after receiving any property or income that is required to be applied to charitable\* purposes within New York State.  
\* *For a definition of the term "charitable", see part V.E. (Line By Line Instructions, Request for Registration Exemption (Schedule E), EPTL Exemption Request) of these instructions.*

CHAR410-A: The CHAR410-A and all attachments must be submitted within 30 days of the occurrence of the changes or amendments being reported.

CHAR410-R: Submission of the CHAR410-R and all attachments is due immediately after the failure of the organization to file CHAR500 (Annual Filing for Charitable Organizations) by the annual filing deadline and in no event later than the deadline imposed in any delinquency notice sent to the organization by the Charities Bureau.

*Note regarding weekends and holidays: If the regular due date falls on a Saturday, Sunday or legal holiday, file on the next business day. A business day is any day that is not a Saturday, Sunday or legal holiday.*

## VII. Penalties

Article 7-A: The Attorney General may seek civil penalties of \$1,000 per violation and up to \$100 per day for noncompliance with the Article 7-A registration requirements.

EPTL: Pursuant to EPTL Section 8-1.4, any organization that fails to comply with the EPTL registration requirements may be subject to fines in the amount of \$10 per day, up to a maximum of \$1,000, for each such failure.

Dual: A dual registrant that fails to comply with registration requirements is subject to penalties under both Article 7-A and the EPTL, as listed in the instructions directly above.

## VIII. Questions / Contacting the Charities Bureau

Questions about completing the CHAR410, CHAR410-A, CHAR410-R or Schedule E should be directed to the Charities Bureau as follows:

By Email: [charities.bureau@oag.state.ny.us](mailto:charities.bureau@oag.state.ny.us) (note the form number in the subject line)

By Phone: 212-416-8401 (mention the form number to the representative)

Helpful information may also be found on the Charities Bureau website at [www.oag.state.ny.us/charities/charities.html](http://www.oag.state.ny.us/charities/charities.html).