

<b>Annual Filing Deadlines to Submit Report on Completed Fiscal Year</b>				
<b>End of Fiscal year</b>		<b>Due Dates by Registration Statute</b>		
<b>Month fiscal year ends</b>	<b>Last Day of Fiscal Year</b>	<b>EPTL<sup>†</sup></b>	<b>7A<sup>‡</sup></b>	<b>DUAL<sup>§</sup></b>
1	January 31	July 31 (same year)	June 15 (same year)	June 15 (same year)
2	February 28	August 31 (same year)	July 15 (same year)	July 15 (same year)
3	March 31	September 30 (same year)	August 15 (same year)	August 15 (same year)
4	April 30	October 31 (same year)	September 15 (same year)	September 15 (same year)
5	May 31	November 30 (same year)	October 15 (same year)	October 15 (same year)
6	June 30	December 31 (same year)	November 15 (same year)	November 15 (same year)
7	July 31	January 31 (next year)	December 15 (same year)	December 15 (same year)
8	August 31	February 28 (next year)	January 15 (next year)	January 15 (next year)
9	September 30	March 31 (next year)	February 15 (next year)	February 15 (next year)
10	October 31	April 30 (next year)	March 15 (next year)	March 15 (next year)
11	November 30	May 31 (next year)	April 15 (next year)	April 15 (next year)
12	December 31	June 30 (next year)	May 15 (next year)	May 15 (next year)

<sup>†</sup> The New York State Estates Powers and Trust Law (EPTL) governs charitable organizations incorporated, formed, and/or that conduct activity in New York State. If a corporation conducts charitable activity in New York State, they must register with the Office of the Attorney General Charities Bureau and must submit the CHAR500 form, reporting on their activities, within 6 months after the last day of each fiscal year.

<sup>‡</sup> New York State Executive Law, Article 7-A (7A), governs organizations that solicit charitable contributions in New York State. If an organization is soliciting charitable contributions in new York State over \$25,000 in one year, they must register with the Office of the Attorney General Charities Bureau and submit the CHAR500 form, reporting on their activities, within 4.5 months after the last day of each fiscal year.

<sup>§</sup> If an organization conducts charitable activities and solicits charitable contributions in New York State, it is governed by both EPTL and 7A, and is a DUAL filer. It must submit the CHAR500 form, reporting on their activities, within 4.5 months after the last day of each fiscal year.



STATE OF NEW YORK  
ATTORNEY GENERAL ELIOT SPITZER  
CHARITIES BUREAU

***REQUEST A FILING EXTENSION BY EMAIL***

**Instructions for Requesting an Extension of Time to File an Annual  
Financial Report Pursuant to Article 7-A of the Executive Law and/or  
Section 8-1.4 of the Estates, Powers and Trusts Law By Email**

**EFFECTIVE IMMEDIATELY**

Organizations registered with the Attorney General's Charities Bureau may now use email to request a three-month extension of time to file their annual financial reports. We encourage those organizations that wish to request an extension to send an email to:

***charities.extensions@oag.state.ny.us***

Email requests for extensions must contain the name of the organization, its Charities Bureau registration number and its Federal Employer Identification Number (EIN) in the subject line. For example, the subject line should read:

**Re: ABC Charity, NYS Reg No. 01-23-45, EIN 12-3456789**

The body of the email must contain a request for an extension, including the reasons for the request. As an alternative, you may attach to the email a copy of the Internal Revenue Service Form 8868 submitted by the organization to the IRS. Do not submit your annual filing fee at the time you request an extension. Your fee should be submitted with your annual report. A separate email must be submitted for each organization. You may receive notification under separate cover if your request for an extension is denied.

Any requests for further extensions must be submitted in writing, by U.S. Mail or any company providing similar mail services. Such requests must state the reasons for the request and, if the organization files financial reports with the IRS, must be accompanied by an IRS Form 8868 approved by the IRS. Requests for extension of time to file annual reports sent by mail will be acknowledged by the Attorney General only if submitted in duplicate and accompanied by a self-addressed postage-paid envelope.

Please be advised that extensions of time to file annual financial reports will not be granted to any organization that has failed to file an annual financial report for any year prior to that for which the extension is requested.



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OFFICE OF THE ATTORNEY GENERAL  
CHARITIES BUREAU

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Email requests for extensions must contain the name of the organization, its Charities Bureau registration number and its Federal Employer Identification Number (EIN) in the subject line. For example, the subject line should read:

**Re: ABC Charity, NYS Reg No. 01-23-45, EIN 12-3456789**

The body of the email must contain a request for an extension and include the filing period for which the extension is requested - e.g. the year that ended on December 31, 2011.

As an alternative, you may attach to the email a copy of the Internal Revenue Service Form 8868 submitted by the organization to the IRS. Do not mail your annual filing fee at the time you request an extension. Your fee should be submitted with your annual report. A separate email must be submitted for each organization. You may receive notification if your request for an extension is denied.

You may request a maximum of two three-month extensions of time to file an annual report

Please be advised that extensions of time to file annual financial reports will not be granted to any organization that has failed to file an annual financial report for any year prior to that for which the extension is requested.