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Updated Information on New York Charities Filing Requirements

As of summer 2021, charities required to report annually to the New York Charities Bureau do not have to include their Schedule B list of major donors. A separate requirement to file an annual financial report with the New York Department of State remains in limbo.

New York Charities Bureau Suspends Collection of Schedule B's

In July 2021, the Charities Bureau of the Office of the NY Attorney General [announced](#) that, effective immediately, nonprofit organizations required to file annual financial reports do not have to include Schedule B to the IRS 990 or 990-EZ.

What was the Schedule B submission requirement?

Many organizations that are registered with the Charities Bureau because they solicit or administer charitable funds in New York must file an annual financial report, using the CHAR500 form. Until July 2021, the Charities Bureau had required organizations filing an annual report to include an IRS 990 or 990-EZ and all applicable schedules, including the Schedule B list of major donors.

What must organizations filing with the Charities Bureau do now?

The underlying requirement to file a CHAR 500 and to include an IRS 990 or 990-EZ including all applicable schedules other than the Schedule B remains in place.

Why did the Charities Bureau make this change?

In July 2021, the Supreme Court ruled in [Americans for Prosperity v. Bonta](#) that California's charities regulator violated the Constitution when it required all registered charities to submit an unredacted Schedule B. The New York Charities Bureau states that it "has suspended its collection of IRS Form 990 Schedule B while we review any amendments that may be necessary to our policies, procedures and forms in order to comply" with the Supreme Court's ruling.

Is this a permanent change?

According to the Charities Bureau, the requirement is merely suspended. When you are ready to file your CHAR 500, you should check the Charities Bureau's [website](#) for any updates.

What effect will the Charities Bureau's decision have on the requirement to file the same documents with the Department of State?

In January 2021, Executive Law section 172-b(9) took effect, requiring many organizations that file a CHAR 500 with the New York Charities Bureau to also file all of the same documents with the New York Department of State (DOS). So long as the Charities Bureau does not require filing of a Schedule B, it appears that charities will not be required to file the Schedule B with DOS either. For the time being, it is also unclear whether the Exec. Law sec. 172-b(9) DOS filing requirement is being implemented. DOS has set up an online portal to receive filings, but DOS regulations that would implement the new filing requirements are still in draft form and have not been finalized.

For more information about the DOS dual filing requirement, and about separate DOS filing requirements for 501(c)(3) charities that make donations to certain 501(c)(4) organizations, and for certain 501(c)(4) organizations, see Lawyers Alliance's legal alert, [New NY Department of State Reporting Requirements Effective January 1, 2021](#).

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