

Recent Changes to the NYS Charities Bureau CHAR500 Filing

October 2022

New York State Charities Bureau has made some changes to the filing requirements and processes related to the annual CHAR 500 filing.

Online Filing is now Mandatory

For several years, filers had the option of filing their CHAR 500 on line through the Charities Bureau's secure portal, or via traditional mail. However, as of September 19, 2022, all annual filings with the Charities Bureau must be submitted online. The purpose of the online submission is to make the annual filing easier, and reduce errors and incomplete filings. The [online application](#) uses electronic signature and payment processes. The Charities Bureau website also includes an [interactive online checklist](#) that provides users with a list of information needed for the filing.

Provision of the Schedule of Contributors is currently suspended

Form 990 Schedule B (Schedule of Contributors) information is currently not required to be included with CHAR 500 filings. This is the result of certain legal proceedings which assert that the attorney general's requirement that the contributor's private and personal information be provided violates the US Constitution's First Amendment.

Changes to the Audit Requirement Threshold

Organizations that are registered with New York state under Article 7A, or as a DUAL filer, are required to submit reviewed or audited financial statements with the annual Form CHAR500 filing if they meet certain thresholds. Those thresholds, effective July 1, 2021, are as follows:

Review report	Revenue greater than \$250,000 and up to \$1,000,000
Audit report	Revenue greater than \$1,000,000

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