

REQUEST A CHAR500 FILING EXTENSION BY EMAIL Effective March 17, 2014

The Office of the Attorney General will accept requests for extensions of time to file NYS Form CHAR500 ("Annual Filing for Charitable Organizations") electronically only. IRS Form 8868 is no longer required and paper requests will no longer be accepted to extend your organization's NYS CHAR500 filing deadline. Additionally, organizations may request a 90 or 180 day extension of time to file.

Requests should be emailed to: charities.extensions@ag.ny.gov

Extension requests must contain the term of the extension, name of the organization, its Charities Bureau Registration Number (##-##-##), and its Federal Employer Identification Number (EIN, ##-######) in the subject line.

For a 90 day extension the subject line should read:

Re: 90, ABC Charity, 01-23-45, 12-3456789

For a 180 day extension the subject line should read:

Re: 180, ABC Charity, 01-23-45, 12-3456789

The body of the email must contain the reason for the request and the filing period for which the extension is requested - e.g. Fiscal Year End December 31, 2013.

A separate email must be submitted for each organization requesting an extension. The Attorney General may only grant extensions for the latest reporting period. Extension requests do not remedy prior year delinquencies. Delinquent organizations may be subject to penalties or cancelation of registration.

You will receive notification only if your request for an extension is denied. Extension requests will no longer be posted in the Charities Bureau's Registry.

Organizations are encouraged to submit their CHAR500 Annual Financial Report as early as possible prior to their original or extended deadline.

If you have any questions regarding the extension process, please email the Charities Bureau at Charities.Bureau@ag.ny.gov or call the Attorney General's Helpline at 1-800-771-7755.

CHAR500 ANNUAL FILING DUE DATES:

Registration Category $\underline{\textbf{7A}}$ and $\underline{\textbf{DUAL}}$

Fiscal Year End	Filing Due	90 Day Extension	180 Day Extension
January 31	June 15	September 15	December 15
February 28	July 15	October 15	January 15
March 31	August 15	November 15	February 15
April 30	September 15	December 15	March 15
May 31	October 15	January 15	April 15
June 30	November 15	February 15	May 15
July 31	December 15	March 15	June 15
August 31	January 15	April 15	July 15
September 30	February 15	May 15	August 15
October 31	March 15	June 15	September 15
November 30	April 15	July 15	October 15
December 31	May 15	August 15	November 15

Registration Category EPTL

Fiscal Year End	Filing Due	90 Day Extension	180 Day Extension (1YR)
January 31	July 31	October 30	January 31
February 28	August 31	November 30	February 28
March 31	September 30	December 31	March 31
April 30	October 31	January 31	April 30
May 31	November 30	February 28	May 31
June 30	December 31	March 31	June 30
July 31	January 31	April 30	July 31
August 31	February 28	May 31	August 31
September 30	March 31	June 30	September 30
October 31	April 30	July 31	October 31
November 30	May 31	August 31	November 30
December 31	June 30	September 30	December 31