



STATE OF NEW YORK
OFFICE OF THE ATTORNEY GENERAL

Extension Request Procedure Change: 180 Day Extension of Time to File is Granted
Date: March 17, 2015

Effective immediately, the New York State Attorney General’s Charities Bureau will grant an automatic 180 day extension of time to file an Annual Financial Report due pursuant to the Estates, Powers and Trusts Law and/or Article 7-A of the Executive Law. A written request is not required. Registered charitable organizations must file their Form CHAR500 (NYS Annual Filing for Charitable Organizations) and all required attachments and fees within 180 days of the statutory deadline.

Please note that the Charities Bureau’s policy does not affect the Internal Revenue Service’s requirement to file requests for extension of time to file or any similar requirement of any other state. Charitable organizations that are required to file requests for an extension of time to file with the Internal Revenue Service must keep such documents as part of their financial records for at least three years and make them available to the Charities Bureau upon request.

Pursuant to Title 13 of the New York Code of Rules and Regulations, the Charities Bureau may, in its discretion, deny an extension regardless of whether a corresponding extension request has been approved by the IRS.

CHAR500 Annual Filing Due Dates By Registration Category (7A, DUAL, EPTL)

Fiscal Year End	7A or DUAL Filing Due	7A or DUAL Extended Due Date	EPTL Only Filing Due	EPTL Only Extended Due Date (1YR)
January 31	June 15	December 15	July 31	January 31
February 28	July 15	January 15	August 31	February 28
March 31	August 15	February 15	September 30	March 31
April 30	September 15	March 15	October 31	April 30
May 31	October 15	April 15	November 30	May 31
June 30	November 15	May 15	December 31	June 30
July 31	December 15	June 15	January 31	July 31
August 31	January 15	July 15	February 28	August 31
September 30	February 15	August 15	March 31	September 30
October 31	March 15	September 15	April 30	October 31
November 30	April 15	October 15	May 31	November 30
December 31	May 15	November 15	June 30	December 31

Registration Categories:

- 7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law
- EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.
- DUAL filers are registered under both 7A and EPTL.

[Contact us](#) or visit the Charities Registry at www.CharitiesNYS.com to confirm your registration category.