

Annual Filing Deadlines to Submit Report on Completed Fiscal Year¹

End of Fiscal year		EPTL	7A / DUAL
Month Fiscal Year Ends	Last Day of Fiscal Year	Due Date	Due Date
1	January 31	January 31 (next year)	December 15 (same year)
2	February 27/8	February 28 (next year)	January 15 (next year)
3	March 31	March 31 (next year)	February 15 (next year)
4	April 30	April 30 (next year)	March 15 (next year)
5	May 31	May 31 (next year)	April 15 (next year)
6	June 30	June 30 (next year)	May 15 (next year)
7	July 31	July 31 (next year)	June 15 (next year)
8	August 31	August 31 (next year)	July 15 (next year)
9	September 30	September 30 (next year)	August 15 (next year)
10	October 31	October 31 (next year)	September 15 (next year)
11	November 30	November 30 (next year)	October 15 (next year)
12	December 31	December 31 (next year)	November 15 (next year)

¹ 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. 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. 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.