

**IMPORTANT INFORMATION
ABOUT THE
NOT-FOR-PROFIT FINANCIAL REPORTING PROGRAM**

If your not-for-profit organization is required to register with the New York State Attorney General's Charities Bureau and is

- **a 501(c)(3) organization that provides support for a 501(c)(4) organization engaging in lobbying OR**
- **a 501(c)(4) organization that spends on advocacy related media,**

you may be required by law to file financial reports with the New York State Department of State.

The Department's program applies to:

501(c)(3) organizations that:

- Share staff, staff time, personnel, or other resources
- totaling more than \$10,000 in a six-month period
- with a 501(c)(4) organization that files a source of funding report with the Commission on Ethics and Lobbying in Government

501(c)(4) organizations that:

- Spend more than \$10,000 a year on communications
- distributed to 500 or more members of a general public audience
- that refer to and advocates for/against individuals, issues or government bodies

If you believe your organization might fall within either of these categories, please make sure you are complying with the law. For more information on the filing requirements and how to file reports, please visit our website at:

<https://dos.ny.gov/financial-reports-be-filed-certain-not-profit-organizations>

