



**Office of the New York State Attorney General  
Charities Bureau**

**Issue date: November 2019**

**ORGANIZATIONS REGISTERED WITH THE CHARITIES BUREAU MUST FILE  
COMPLETE SCHEDULE B TO IRS FORM 990, INCLUDING NAMES AND  
ADDRESSES OF CONTRIBUTORS**

The Attorney General’s Charities Bureau has received inquiries asking whether organizations that register with the Charities Bureau must submit a copy of the complete Schedule B (List of Contributors) to their Internal Revenue Service Form 990. This guidance confirms that there has been no change to the New York filing requirements for organizations that also file a federal Form 990: New York registrants must attach complete copies of all schedules to their federal form as part of their annual, New York CHAR500 filing, including (if applicable) a Schedule B that lists the names and addresses of the organization’s substantial contributors and the amounts they contributed. The recent federal developments that highlighted this issue are described below.

\* \* \*

In July 2018, the United States Treasury Department issued [Revenue Procedure 2018-38](#), which provided that “tax-exempt organizations required to file the Form 990 or Form 990-EZ, other than those [exempt from taxation pursuant to §501(c)(3) of the Internal Revenue Code], will no longer be required to provide names and addresses of contributors on their Forms 990 or Forms 990-EZ and thus will not be required to complete these portions of their Schedules B.” The Revenue Procedure was announced without any prior public notice or opportunity for comment, and its text indicated that the new filing standards would take effect in December 2018. Some organizations began citing the Revenue Procedure to claim that they were no longer required to include the names and addresses of their contributors on the copy of their Form 990 Schedule B that they filed in New York.

In July of this year, the U.S. District Court for the District of Montana held in *Bullock, et al. v. IRS*, No. 4:18-cv-00103-BMM (D. Mont. July 30, 2019), that the adoption of Revenue Procedure 2018-38 by the Internal Revenue Service was unlawful because it failed to satisfy Administrative Procedure Act standards that require public notice-and-comment for substantive agency rule-making. The *Bullock* decision set aside Revenue Procedure 2018-38: the Revenue Procedure is therefore not in effect and all organizations that file a Schedule B with the IRS must include complete contributor information on that form. Organizations registering with the

Charities Bureau in New York MUST include the same complete Schedule B – with names and addresses of contributors - in their annual financial reports.

Since July, the Treasury Department has taken steps to address the *Bullock* decision with a formal rule-making. On September 10, 2019, the Department of the Treasury issued a [Notice of Proposed Rulemaking](#) that included the full text of new, proposed regulations modeled after Revenue Procedure 2018-38. These regulations, if adopted, would continue to require 501(c)(3) organizations to file a complete Schedule B but would exempt other 501(c) tax-exempt organizations (such as 501(c)(4) social welfare organizations) from including the names and addresses of their substantial contributors in Schedule B to IRS Form 990.

Unless and until new Form 990 filing rules are adopted by the Internal Revenue Service after review and analysis of all public comments, all organizations required to register with the Attorney General’s Charities Bureau must continue to file all of the following documents as their required Annual Financial Report:

- ✓ New York Form CHAR500
- ✓ IRS Form 990, 990EZ or 990PF, with complete copies of all schedules, including Schedule B (**NOTE** - Schedule B is exempt from public disclosure by the Office of the Attorney General)
- ✓ A Certified Public Accountant’s Review or Audit Report if required based on gross revenue.

Additional guidance for charities as well as information about registration and annual financial filings are posted at [www.charitiesnys.com](http://www.charitiesnys.com)