

5. Fee Instructions

The filing fee depends on the organization's Registration Type. For details on Registration Type and filing fees, see the Instructions for Form CHAR500.

| Organization's Registration Type | Fee Instructions |
|----------------------------------|--|
| • Article 7-A | Calculate the Article 7-A filing fee using the table in part a below. The EPTL filing fee is \$0. |
| • EPTL | Calculate the EPTL filing fee using the table in part b below. The Article 7-A filing fee is \$0. |
| • Dual | Calculate both the Article 7-A and EPTL filing fees using the tables in parts a and b below. Add the Article 7-A and EPTL filing fees together to calculate the total fee. Submit a single check or money order for the total fee. |

a) Article 7-A filing fee

| Total Support & Revenue | Article 7-A Fee |
|-------------------------|-----------------|
| more than \$250,000 | \$25 |
| up to \$250,000 * | \$10 |

* Any organization that contracted with or used the services of a professional fund raiser (PFR) or fund raising counsel (FRC) during the reporting period must pay an Article 7-A filing fee of \$25, regardless of total support and revenue.

b) EPTL filing fee

| Net Worth at End of Year | EPTL Fee |
|--|----------|
| Less than \$50,000 | \$25 |
| \$50,000 or more, but less than \$250,000 | \$50 |
| \$250,000 or more, but less than \$1,000,000 | \$100 |
| \$1,000,000 or more, but less than \$10,000,000 | \$250 |
| \$10,000,000 or more, but less than \$50,000,000 | \$750 |
| \$50,000,000 or more | \$1500 |

6. Attachments - Document Attachment Check-List

Check the boxes for the documents you are attaching.

| | | |
|--|--|---|
| For All Filers | | |
| <u>Filing Fee</u> | | |
| <input checked="" type="checkbox"/> Single check or money order payable to "NYS Department of Law" | | |
| <u>Copies of Internal Revenue Service Forms</u> | | |
| <input type="checkbox"/> IRS Form 990 All required schedules (including Schedule B) | <input type="checkbox"/> IRS Form 990-EZ All required schedules (including Schedule B) | <input checked="" type="checkbox"/> IRS Form 990-PF All required schedules (including Schedule B) |
| <input type="checkbox"/> IRS Form 990-T | <input type="checkbox"/> IRS Form 990-T | <input type="checkbox"/> IRS Form 990-T |

| |
|--|
| Additional Article 7-A Document Attachment Requirement |
| <u>Independent Accountant's Report</u> |
| <input type="checkbox"/> Audit Report (total support & revenue more than \$250,000) |
| <input type="checkbox"/> Review Report (total support & revenue \$100,001 to \$250,000) |
| <input type="checkbox"/> No Accountant's Report Required (total support & revenue not more than \$100,000) |

A COMPLETE COPY OF

FORM 990PF

RETURN OF

PRIVATE FOUNDATION

WAS ATTACHED TO

THIS STATE RETURN