

NONPROFIT ORGANIZATIONS

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PENNSYLVANIA BUREAU CHANGES DUE DATES FOR RENEWING CHARITABLE SOLICITATION REGISTRATIONS

By Noel A. Fleming and Marla K. Conley

On October 14, 2014, Governor Corbett signed [H.B. No. 359](#) into law, changing the due dates for certain fundraising registrations required under Pennsylvania law. These changes take effect 60 days after the signing.

Most organizations that solicit contributions for charitable purposes in Pennsylvania, and consultants to those organizations, must register with the Pennsylvania Bureau of Corporations and Charitable Organizations (the "Bureau"). These registration requirements are established under the Pennsylvania Solicitation of Funds for Charitable Purposes Act. As is the case in most states, the required filings include both an initial registration statement as well as ongoing annual renewal registration statements.

The recent — and welcome — legislative amendments make the due dates for filing annual registration statements with the Bureau consistent with the due dates for filing Form 990 Returns with the IRS. This should be helpful to many charities that rely heavily on the financial information reported on their Form 990 Returns to prepare and file their annual charitable solicitation registrations.

The discrepancy between the filing deadlines occurs because of a difference between state and federal law. Under current Pennsylvania law, a charity is generally required to file its annual state registration with the Bureau within 135 days of the end of its fiscal year. It is not, however, required to

file its annual Form 990 Return with the IRS until the fifteenth day of the fifth month after the close of its fiscal year. (This is, in each case, not taking into account any possible extensions.)

Thus, an organization with a June 30 fiscal year end is required to file its annual Pennsylvania charitable solicitation registration statement no later than November 12. But it is not required to file its IRS Form 990 Return until November 15. Moreover, although the Bureau automatically grants all organizations a 180-day filing extension from the initial due date (without the need to request such an extension), for organizations that also obtain a six-month extension of time to file their IRS forms, the filing date inconsistency persists. For instance, under current Pennsylvania law, the organization in our example with a June 30 fiscal year end must file annually (taking full advantage of the automatic 180-day extension) no later than May 11 of the following year. However, that same organization must file its IRS Form 990 Return by May 15. While a three- or four-day discrepancy in due dates may not be a big deal, for those organizations that need as much time as possible to prepare their Form 990 Returns, the inconsistent filing dates can be a nuisance that comes at a very busy time.

When the new legislation takes effect on December 13, 2014, this nuisance will be relegated to the history books, and charitable organizations will have until the fifteenth day of the fifth month following the close of their fiscal years to file

registration statements with the Bureau. Alternatively, if they are relying on an automatic extension, they will have until the fifteenth day of the eleventh month following the close of their fiscal years. In each case, these due dates will be consistent with the due dates for filing their IRS Form 990 Returns. ◆

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For questions about the matters discussed in this Alert, or any other nonprofit, tax-exempt issues, please contact:

*Cynthia G. Fischer
Co-Chair, Nonprofit Organizations Practice Group
212-973-8175
cfischer@schnader.com*

*Marla K. Conley
Co-Chair, Nonprofit Organizations Practice Group
215-751-2561
mconley@schnader.com*

*Noel A. Fleming
215-751-2444
nfleming@schnader.com*

*Joseph E. Lundy
215-751-2525
jlundy@schnader.com*

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