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Frequently Asked Questions about Charitable Organizations

Have a question about a charitable organization? It may have already been answered by the Non-Profit Organizations/Public Charities Division of the Attorney General's Office (AGO). See below for answers to some of the most commonly asked questions.

The Division announces two major changes to filing requirements. First, effective immediately, the threshold for submitting an IRS Form 990 to the Division is increased from \$5,000 to \$25,000. Second, beginning September 1, 2023, the Division will require all charitable registration and annual filings to be made through the Charity Portal; paper submissions will no longer be accepted after that date.

What are the AGO filing requirements for a charitable organization?

Any charitable organization organized, operating, or raising funds in Massachusetts must register with the Non-Profit Organizations/Public Charities Division by filing the [appropriate registration documents](#) (/info-details/online-charity-filing-portal-0) based on whether the organization is based in Massachusetts or out of state, and/or has passed its first fiscal year end date.

After it completes its first year of activity, the charity must file annually the Form PC along with the appropriate IRS Form 990, the correct filing fee based on its annual revenue, and any required audit or review. Annual filings are due four and one-half months after the conclusion of the charity's fiscal year.

If the organization intends to solicit funds from the public, it must first obtain a Certificate for Solicitation from the Division, unless exempted from this requirement by statute (see [Overview of Solicitation](#) (/info-details/overview-of-solicitation)).

Other Massachusetts state agencies and federal agencies such as the IRS may require additional filings from charitable organizations.

Are any charitable organizations exempt from the filing requirements?

The two categories of charitable organizations exempted by statute from registering and filing with the AGO are:

1. The Red Cross and [certain veterans organizations](#) ([/legis/laws/mgl/12-8e.htm](#)); and
2. [Certain religious organizations](#) ([/regulations/940-CMR-200-regulations-of-the-director-of-public-charities](#)). The AGO believes that its regulations pertaining to religious waivers provide sufficient information to allow charities that believe that they may be governed by this waiver to make that determination without consultation with the Division.

Do police and fire groups have to register with the Non-Profit Organizations/Public Charities Di

Fraternal groups, such as police and fire associations/unions, are generally not considered public charities and thus do not have to register and file annually with the Division, **with the following important exception**: if a fundraising appeal by a police or fire group states that a charitable purpose (for example: scholarship fund, or assistance to the police or fire department) will benefit in any way by the donations, then the group **must** register and file.

If the police/fire association in question has not registered before, the group must submit the necessary registration documents to the Non-Profit Organizations/Public Charities Division. If the organization is registered, but is not up-to-date in its annual filings with the Division, then it must file the most recent four years' of Form PCs and attachments. The solicitation of charitable funds cannot begin until a Certificate for Solicitation has been issued to the organization by the Division.

When is the annual Form PC filing due?

It is due to the Division within four and one-half months of the conclusion of the charity's fiscal year.

How can I file a Form PC ?

Please use the AGO's new Charity Portal! More information, including instructional videos, can be [found here](#) ([/info-details/online-charity-filing-portal-0](#)).

How do I get an extension for my annual Form PC filing?

Charitable organizations that are registered and in compliance with annual reporting requirements of the Non-Profit Organizations/Public Charities Division will be granted an automatic 6-month extension. A written request is not required.

My organization does not solicit funds. Do I still have to file a Form PC?

Yes. If the organization is a public charity and is required to register with the Non-Profit Organizations/Public Charities Division, it is also required to file the Form PC annually. If the organization does not intend to solicit funds it should answer "no" on Question 14 of the Form PC and it will not need to complete the Schedule A-2 portion of Form PC. The organization will not receive a Certificate for Solicitation.

How do I learn my Attorney General's account number?

The Division issues a separate account number for each charity upon receipt of its initial registration materials. The account number will be printed at the top of the Welcome Letter the charity will receive from this office when it first registers. You can also obtain this number by searching the name of your organization in the [public charities annual filings database](#) ([/service-details/public-charities-annual-filings](#)).

Are the annual filings submitted by charities public records? How can the public view them? Can

Yes, [annual filings are available online](#) ([/service-details/public-charities-annual-filings](#)). Copies of annual filings that are not otherwise available online may be obtained by submitting a written request to the Non-Profit Organizations/Public Charities Division.

Are we required to file audited or reviewed financial statements with our Form PC?

If your organization has total gross revenue of at least \$200,000 but less than \$500,000 for a given fiscal year, it must file either audited or reviewed financial statements for that year. If the organization has gross revenue of \$500,000 or more, only audited financial statements are acceptable. All audited financial statements submitted to the Division must be prepared in accordance with generally accepted accounting principles (GAAP). Reviewed financial statements may be prepared according to GAAP or any other comprehensive basis of accounting. (See [Audits and Reviews](#) ([/info-details/audits-and-reviews-for-charitable-organizations](#))).

Who has to perform the audit or review?

An independent certified public accountant. (See [Audits and Reviews](#) ([/info-details/audits-and-reviews-for-charitable-organizations](#))).

How do I set up a nonprofit corporation in Massachusetts?

Incorporation papers must be filed with the [Corporations Division](http://www.sec.state.ma.us/cor/coridx.htm) of the Office of the Secretary of the Commonwealth, on the 17th Floor of One Ashburton Place, in Boston. You may contact the Corporations Division at (617) 727-9640 for inquiries regarding incorporation under Chapter 180 of the general laws.

Please note that not-for-profit charitable corporations, once formed, are subject to numerous legal requirements and may only go out of business through a formal dissolution process that includes obtaining the assent of the Attorney General and usually includes the approval of the Supreme Judicial Court.

The Non-Profit Organizations/Public Charities Division recommends that groups wishing to form nonprofit charitable corporations:

- learn about the legal obligations of individuals forming charities by consulting an attorney prior to incorporation; and
- consider carefully whether the charitable purposes they have in mind could be satisfactorily addressed by any existing charity or charities.

Does an organization have to be incorporated in order to register with the Non-Profit Organizati

No.

Where can I obtain certificates of existence, good standing, or condition?

From the [Corporations Division](http://www.sec.state.ma.us/cor/coridx.htm) of the Office of the Secretary of the Commonwealth.

How does an organization apply for federal or state tax exemption?

See the [IRS website](https://www.irs.gov/charities-non-profits/tax-exempt-organization-search) for federal tax-exempt organizations. Once you have received a determination of federal tax exempt status in a letter from the IRS, contact the [Massachusetts Department of Revenue](/orgs/massachusetts-department-of-revenue) at (617) 887-6367 to inquire about obtaining exemption from certain state taxes.

What is required for an out-of-state (foreign) corporation to begin doing charitable business or

[A foreign corporation must register](/legis/laws/mgl/gl-156d-toc.htm) with the [Corporations Division](http://www.sec.state.ma.us/cor/coridx.htm) of the Office of the Secretary of the Commonwealth within 10

days of commencing business in Massachusetts.

Registration with the Corporations Division entails filing a certificate of legal existence or good standing issued by the Secretary of State of the state in which the organization was incorporated, along with a minimum filing fee of \$250.

In addition to filing with the Secretary of the Commonwealth, a charitable organization from another state is required (<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleII/Chapter12/Section8e>) to register with the Attorney General's Office prior to engaging in charitable work or raising funds in Massachusetts.

The out-of-state charitable corporation registers with the Non-Profit Organizations/Public Charities Division by submitting copies of its articles of organization, by-laws, list of board of directors, and its federal tax exemption determination letter, if any. The charitable corporation must comply fully with the other registration and filing requirements established for all charitable organizations doing business in Massachusetts.

Is an out-of-state (foreign) charitable corporation required to file a Form PC for fiscal years

No. Unless specifically instructed otherwise by the AGO, a foreign charitable corporation files its first Form PC for its first fiscal year of doing business in Massachusetts.

If an out-of-state (foreign) charitable corporation stops doing business in Massachusetts, when

When the charity stops doing business in Massachusetts, it should notify the AGO in writing of its date of withdrawal. The charity will have to file a final Form PC to account for activity through that withdrawal date. If the charity wishes to begin soliciting funds or engaging in charitable work in the Commonwealth at any point in the future, it should contact the Division first to discuss re-activation procedures.

Contact

Non-Profit Organizations/Public Charities Division of the Attorney General's Office

Online

Charities@Mass.gov (<mailto:Charities@Mass.gov>)

[File a complaint about a charity or non-profit](/how-to/file-a-complaint-about-a-charity-or-non-profit) (</how-to/file-a-complaint-about-a-charity-or-non-profit>)

Phone

[\(617\) 963-2101](tel:6179632101) (<tel:6179632101>)

Address

Office of the Attorney General, Non-Profit Organizations/Public Charities Division
One Ashburton Place, Boston, MA 02108

Directions (<https://maps.google.com/?q=One+Ashburton+Place%2C+Boston%2C+MA+02108>)

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2023 IRS FEDERAL TAX ID APPLICATION

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Select Your Business Entity Type to Get Started

Having some type of business entity is required when applying for an Employer Identification Number. If you're confused about your entity type, read below to learn more.

Business Entities that May Need an EIN (Tax ID)

Sole Proprietor

A sole proprietorship is the only kind of business entity that you don't have to form with the state. It is a simple entity primarily used by entrepreneurs and freelancers.

Partnerships

A partnership is an arrangement between two or more individuals to create and manage a business. There are many types of

	<p>partnerships, run in a variety of ways.</p>
Corporations	<p>A corporation is popular as it offers liability protection, as well as separates the business owner and business as taxable entities.</p>
Limited Liability Company (LLC)	<p>LLCs are the most common business entity in the U.S., offering flexibility, limited liability protection, and taxation advantages.</p>
S-Corporations	<p>A type of corporation that draws its name from Subsection S of the tax code. It has all the features of a corporation, but also functions as a pass-through entity for taxation purposes.</p>
Trusts	<p>A type of legal entity in which an individual can place their assets so that they can be passed down to beneficiaries in the future.</p>

Estate	An estate is the sum of any assets left by a deceased individual. That includes things like property, vehicles, and valuables. The will of said individual will determine the administrator of their estate.
Personal Service Corporation	A PSC is a subset of corporations that provides services specifically to individuals. These can include professions like healthcare, law, finance, and more.
Nonprofit Organization	This entity is used by charities who donate their revenue to a specific goal or cause with the goal of benefiting the public instead of generating profit.
Church Organization	A form of nonprofit that is specifically for religious organizations. And though it is called a “church organization,” it

also includes places of worship such as mosques, temples, and synagogues

Select Your Business Entity Type



Get Started

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