



STATE OF HAWAII REGISTERED CHARITY ANNUAL REPORTING REQUIREMENTS INFORMATION SHEET

Electronic Filing of an Annual Financial Report

Each registered charitable organization must electronically submit an annual financial report to the Hawaii Department of the Attorney General (“Department”) through the registration website at [“https://efile.form990.org”](https://efile.form990.org).

Organizations that file an Internal Revenue Service (“IRS”) Form 990 or 990EZ must complete and electronically submit a “Hawaii Charity Annual Transmittal Form” and attach a PDF copy of the filed IRS Form 990 or 990EZ. A Guide on how to file the Hawaii Charity Annual Transmittal Form is available at, [“http://ag.hawaii.gov/tax/”](http://ag.hawaii.gov/tax/).

Organizations that file a Form 990-N or that are not required to file a Form 990 or 990EZ with the IRS (e.g. religious organizations or fraternal organizations that solicit for charitable purposes) must complete and electronically submit an “Annual Charity Transmittal Form” which is a customized annual financial report.

When Annual Financial Reports Are Due

The annual financial report for organizations that file an IRS Form 990 or 990EZ are due to the Department when the organization’s IRS Form 990 or 990EZ is due with the IRS including any extensions for filing granted by the IRS. **Do not submit your annual financial report for your current fiscal year until its filed with the IRS.**

The annual financial report for organizations that file an IRS Form 990-N or that are not required to file a Form 990 or 990EZ with the IRS are due to the Department not later than the fifteenth day of the fifth month following the close of its fiscal year.

Audited Financial Report

Registered charitable organizations that receive more than \$500,000 in gross revenues or have an audited financial statement because the organization was required to obtain one by another governmental agency or a 3rd party, must also submit a copy of an audited financial statement as part of the organization’s annual financial report to the Department.

Extensions of Time to File

A registered charity should mail, fax, or email a copy of its approved IRS extension of time to file to the Attorney General to: Tax & Charities Division, Department of the Attorney General, 425 Queen Street, Honolulu HI 96813. Facsimile No.: (808) 586-8116, email: “ATG.Charities@hawaii.gov”.

First Annual Financial Report

The first annual report that your organization must submit to the Department is for the fiscal year following the fiscal year that the organization used to complete its registration.

Example: The organization completed the registration using the information from its Form 990 for the period of 1/1/2013 -12/31/2013. The first annual financial report that the organization will need to file with the Department is for the period of 1/1/2014 – 12/31/2014.

Payment of Annual Fees

Once the Department has received an organization's annual financial report, an email will be sent to all officers of the organization confirming that the report has been received. The email will contain a link to the Department’s payment site where the annual fees may be paid using a credit card or electronic check. Please note that it takes at least 2 business days after the Department has received the report for the payment to post on the payment site.

Annual fees are based on an organization’s gross revenue and are as follows:

	Annual Fee
Less than \$25,000	\$10.00
\$25,000 but less than \$50,000	\$25.00
\$50,000 but less than \$100,000	\$50.00
\$100,000 but less than \$250,000	\$100.00
\$250,000 but less than \$500,00	\$150.00
\$500,000 but less than \$1 million	\$200.00
\$1 million but less than \$2 million	\$250.00
\$2 million but less than \$5 million	\$350.00
\$5 million and over	\$600.00

Late Fees for Late Submission of Annual Financial Report

Late fees of \$20 per day up to a maximum fee of \$1,000 may be applied against an organization for the failure to timely file its annual report. Additionally, a late fee of \$20 per day up to a maximum fee of \$1,000 may be assessed against an organization that fails to timely pay the annual filing fees.