MEMORANDUM

DATE: April 15, 2016

TO: All Paid Preparers

FROM: Hugh R. Jones
        Supervising Deputy Attorney General
        Tax & Charities Division

SUBJECT: Procedures for Paid Preparers to Authenticate Annual Reports Submitted on Behalf of Charity Clients

In April of 2015 our office began allowing paid preparers to authenticate/electronically sign the Annual Financial Report ("Annual Report") submitted to our office on behalf of the paid preparer’s registered charity clients provided that the following requirements are followed:

Using a Paid Preparer Login to Authenticate/Electronically Sign Annual Reports


2. In order for a paid preparer to authenticate/electronically sign Annual Reports, the report must be created using a paid preparer login.

3. In completing the Signature Screen when completing the Annual Report, "Paid Preparer" will appear as one of the persons who may be selected to authenticate/electronically sign the filing. (See the attached screen shot of the signature screen.)

**NOTE: If the submission or filing is created using a login assigned to an officer, employee, or agent of the charity, the paid preparer option will not appear in the drop down box when selecting the person who will authenticate the filing. □

4. The Paid Preparer has obtained and has on file, written consent from the charity to authenticate/electronically sign Annual Reports submitted to our office on behalf of the charity.
5. The Form 990/990EZ that is uploaded as the Annual Report is a signed copy.

6. Paid preparers may authenticate **ONLY** Annual Reports to our office. Two (2) officers of a charity must still authenticate registration statements.

**Permitted Non-Profit Logins for Paid Preparers**

1. Paid Preparers **may** have a nonprofit login under a charity client’s account on the filing site provided that:
   
   a. The Paid Preparer’s login is designated as the Primary Contact for the charity which will allow the Paid Preparer to create or add additional logins for users if necessary, and
   
   b. The Paid Preparer’s nonprofit login indicates that they **may NOT** sign documents under that login and they are **not** the CFO of the organization. (See the attached screen shot of a nonprofit login profile for a Paid Preparer.)

2. Paid Preparers may contact our office to request a list of the nonprofit logins that they have so that they may modify their profile to meet the above requirements.

3. If the nonprofit logins for a Paid Preparer is no longer needed, please contact our office and we will assist the Paid Preparer to deactivate the nonprofit logins.

**Existing Non-Profit Officer Logins That Have A Paid Preparer’s Email Address**

The email addresses for user logins of officers and employees for a charity that currently use a Paid Preparer’s email address need to either be deactivated or have the email address changed to one that is personal to the charity officer or employee. Our office will provide Paid Preparers with a list of the charity officers and employees whose user login profiles currently list the Paid Preparer’s email as the charity officer or employee’s email address so that they may be changed. If the charity officer or employee’s user login is no longer needed, please notify our office and we will have those logins deactivated.

**Please note:** if the email address for a charity officer or employee named as having authenticated/electronically signed the filing does not appear to be an email address personal to the named charity officer or employee, the filing may be rejected by our office.

If you have questions, please contact our office via email at ATG.Charities@Hawaii.gov
Select "Paid Preparer" to be able to authenticate annual reports on behalf of charity clients.
To be the primary contact, you will need managing user logins for the organization. If the paid preparer will need to be the Chief Financial Officer of the organization, the paid preparer must indicate that the person is not authorized to sign the organization's IRS/State forms and they are not Non-profit. Click the Submit button to save your changes. Click the cancel button to cancel your changes.

Note: There can be only one primary contact. Please select Yes in the box below.

Do you want to be the primary contact? 
Yes

Is this person authorized to sign the organization's IRS/State forms?
Yes

City/State/Zip:
Kewaunee
66813

Address:
220 Queen Street

Name:

Telephone:

Email:

Position:

Paid Preparer (Please Print)

Form 990 Online