



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/frmNPParticipatingStateSCOHL.asp>.

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/>.

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 a “Special Hawaii 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 is due to the Department within ten business days of the date that the organization files the form with the Internal Revenue Service, including extensions. Do not submit the annual financial report for the current fiscal year until 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 is due to the Department not later than the fifteenth day of the fifth month following the close of its fiscal year.

Extensions of Time to File

The annual report filing due date includes any extensions granted by the IRS to file the Form 990 or 990EZ. The organization is not required to send the Department a copy of the extension request or extension approval. However, if the Department requests to see a copy of the organization’s extension to file Form 990 or 990EZ granted by the IRS, the organization must provide a copy to the Department within 20 days after the request.

First Annual Financial Report

The first annual report that the 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 its registration with the Department in 2016 using the information from its Form 990 for the period of 1/1/2014 -12/31/2014. The first annual financial report that the organization will need to file with the Department is for the period of 1/1/2015 – 12/31/2015.

Audit Report

Registered charitable organizations that received more than \$500,000 in contributions or that was required to obtain an audit report by another governmental agency or a third party must also submit a copy of the audit report as part of the organization’s annual financial report to the Department. The term “contributions” does not generally include membership dues, grants from the government, and grants from 501(c)(3) organizations.

Payment of Annual Fees

Once the Department has accepted an organization's annual financial report, our system will send an email to the email address of the organization and to the person who authenticated the annual report. The email will contain a link to the Department’s payment site where the organization may pay its annual fees using a credit card or electronic check. Please note that it takes at least two business days after the Department has accepted the report for the system to send the payment notification email.

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

Annual Gross Revenue	Annual Fee
Less than \$25,000	None
At least \$25,000 but less than \$50,000	\$25.00
At least \$50,000 but less than \$100,000	\$50.00
At least \$100,000 but less than \$250,000	\$100.00
At least \$250,000 but less than \$500,00	\$150.00
At least \$500,000 but less than \$1 million	\$200.00
At least \$1 million but less than \$2 million	\$250.00
At least \$2 million but less than \$5 million	\$350.00
\$5 million and over	\$600.00

Late Fees for Late Submission of Annual Financial Report

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

For more information, please see the FAQs document at <http://ag.hawaii.gov/tax/>, or contact us at ATG.Charities@hawaii.gov or at (808) 586-1480.