

**From:** Kim Elmore  
**To:** [SoS Rulemaking](#)  
**Subject:** Comments - working draft charity rules  
**Date:** Wednesday, June 27, 2018 4:50:00 PM  
**Attachments:** [image001.png](#)  
[image003.png](#)  
[image004.png](#)

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These are my personal comments as a paid preparer, not official comments of my clients or employer.

On page 5, lines 13 and 14, a charitable organization filing its initial registration using financial information other than for the most recently completed fiscal year must file a renewal or extension within 5 days of the initial registration approval. 1.) This is a very tight time frame, especially for organizations that do not have either a paid preparer or someone dedicated to handling their charitable filings. If the person handling the registration is on vacation, the organization may not be aware of the approval for more than 5 days. 2.) If, for example, an organization with a 12/31 end of fiscal year that has filed an extension with the IRS files their initial registration and it is approved after August 15, maybe on September 15, is your online system going to allow them to file an extension request? Or will it block it because it is past the automatic extension period?

Again on page 5, the section from lines 21 through 31 which discusses the deadline for an organization that files an 8868 vs. an organization that does not is going to cause massive confusion. Your automated system already shows an 8/15 deadline for organizations with a 12/31 end of year. But this rule is saying that the real deadline is 5/15 if they have not filed an extension with the IRS. People are going to rely on the date shown on your web site, so I hope you will allow a “grace period.”

There is a need to have some sort of extension or grace period even for organizations that do not file an extension with the IRS. Some organizations with a 12/31 end of year are not able to file their form 990 until May 14 or 15. Then to meet a May 15 deadline for the state registration renewals, whoever is filling out their registrations has to enter all the financial information from the 990, have it reviewed and approved, and then hope that an officer is still available to sign it. And of course they are doing this for multiple states, and if they are a paid preparer, for multiple clients. It is sometimes physically impossible to complete all registrations on time, especially when you have to talk the approving officer through the login and online signature process.

**Kim Elmore**

Compliance Specialist

**URS Compliance Services, LLC**

3675 Crestwood Parkway, Suite 350

Duluth, GA 30096

877-275-2767

kelmore@urscompliance.com



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