

## JO Knows How to Navigate the New Online Charity Portals

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On October 19, 2022, the Massachusetts Attorney General's Office (AGO) launched a new online portal designed to make it easier for the Commonwealth's 25,000 charities and nonprofit organizations to submit their annual regulatory filings and public disclosure documents. (New York State launched a similar program a year earlier.) Whoever is submitting the Form PC for your organization — you or your authorized representative — will need to register for an online account.

To encourage participation in the program, the AGO's office has created these very helpful and short [videos](#).

While the new portal promises greater convenience and efficiency, there are a few things nonprofits need to know about getting online and up to speed. Here are the main requirements to be aware of.

### New Registrants Need to Complete the Registration Process in a Single Sitting

One of the primary benefits of the online portal is the "save and continue" feature, which enables you to pause any online filing you have started and resume it later if you get interrupted or need to find additional information. However, there is no "save and continue" function for charities that are [registering for the first time](#), so be sure you set aside enough time to register in a single session. (Note: If you already have an AGO number, you don't need to re-register — you just have to [create a login](#) for the portal.)

If you are signing up through a link you received by email, you must use that same email address to complete the signup. Shared email accounts are not acceptable. Also, note that the online portal is available retroactively for the last five fiscal years (2018 through 2022).

### Online Filings are 'Shareable,' But Only Under Certain Conditions

Because accounts are user-specific, there is a bit of a Catch-22 involved when sharing annual filings that are in progress. The workaround: Although you can't share directly, you can download a copy of the draft from your own account and share that. Once a given filing is complete, you can share it using the Form Submission tab, which generates an email with a link that enables electronic signatures from the appropriate parties. (Note: There are still some bugs being worked out here. As the AGO notes, "We are working on an update to reflect that 'submit' means that your signatories/reviewers will receive the form next.")

If an authorized representative prepares the Form PC, they will save the return and enter the email of an individual who is an authorized signatory of the organization. (Two signers if the organization solicits.) This will generate an email to the authorized signatory or reviewer that the return is ready for their review.

Next, the signer/reviewer will log into their account and go to "Manage Form PC." They will then type the AG number and scroll down to "Submitted filings for your review and signature." At this point, the Form PC can be approved or rejected. Click to review, and it will open a page where all Form PC data is available to view. Click on that button to view the Form PC data. Once the information is deemed correct or not correct, select either "Accepted" or "Need Corrections." If it needs corrections, notify the authorized representative preparer via email, as that is currently impossible to do through the portal. If checking "Accepted," next click "Submit"; both the authorized preparer and authorized signatory will get an email that the Form PC has been submitted pending payment by the authorized signatory. The email will include a link to where the payment can be made. The return will not be considered filed until the payment is received.

## **The Process is Still Not Completely Paperless**

Although the online portal is an option, it is not a requirement. In addition, if you use professional solicitors, a fundraising counsel, or commercial co-venturers who solicit on your behalf, be sure they are registered with the AGO. Any financial reports from these entities should continue to be submitted on paper, as the online portal does not currently accept fundraiser filings.

## **Online Payment is Your Responsibility**

Along with annual filings, you can also pay taxes and fees through the online portal. Understand, however, that payment is your responsibility, even if you use an outside accountant to prepare your returns (as most nonprofits do). Many CPA firms will not make payments on the client's behalf due to a host of liability concerns.

Most nonprofits will find the new online portal faster and easier to use, once they are familiar with it. We can help you get there.

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