

Charities Policy	Authority BR 6-408(b)
Maryland SOS Charities and Legal Services Division	December 17, 2021

**Charities Policy providing additional time to file for charities affected by
Tornadoes that devastated six (6) states**

I. POLICY OVERVIEW

A. Purpose

To allow charitable organizations affected by tornadoes on December 10, 2021 and December 11, 2021 that affected at least six (6) states: Arkansas, Illinois, Kentucky, Missouri, Mississippi and Tennessee to have sufficient time to file their charitable registration with the Secretary of State.

B. Effective Date

Effective immediately

C. Affected Parties

Organizations with a fiscal year ending 1/31/2021 through 5/31/2021 that have a registration due date of 7/31/2021 through 11/30/2021 (with automatic extensions until of 12/15/2021 through 4/15/2022), located in areas impacted by the tornadoes that affected at least six (6) states: Arkansas, Illinois, Kentucky, Missouri, Mississippi and Tennessee.

II. POLICY STATEMENT

The Secretary of State will allow additional time for organizations that must submit their registration by 12/15/2021 through 4/15/2022, impacted by the aforementioned tornadoes, to file with this office. These policies will mirror the IRS policy found at:

- <https://www.irs.gov/newsroom/for-kentucky-tornado-victims-irs-extends-2021-tax-filing-deadline-other-deadlines-to-may-16>

This IRS policy allows businesses located in an area that FEMA designates as qualifying for either individual assistance or public assistance in Florida or Texas to have additional time, until 5/16/2022, to file.

III. PROCEDURES

1. A charity must request additional time to file their annual registration with this office.
2. The request for additional time must show proof that they are in any area designated by FEMA as qualifying for either for individual assistance or public assistance.
3. **The charity's registration must have been current prior to the tornadoes.**
4. If the charity has made the request for additional time, is located in a designated area, and had a current registration prior to the tornadoes, we grant them an additional extension from 12/15/2021 through 4/15/2022 until 5/16/2022 to file their annual registration.
5. IF any extension is requested and granted, case notes must be made in the file supporting the extension.