TAX RETURN FILING INSTRUCTIONS
NEW YORK FORM CHAR500

FOR THE YEAR ENDING
JUNE 30, 2018

PREPARED FOR:

CHANGE FOR KIDS, INC.
110 EAST 23RD STREET NO. 5TH FL
NEW YORK, NY 10010

PREPARED BY:

ADELMAN KATZ & MOND LLP
200 WEST 41ST STREET - STE 1801
NEW YORK, NY 10036

AMOUNT OF TAX:

BALANCE DUE OF $125

MAKE CHECK PAYABLE TO:

DEPARTMENT OF LAW

MAIL TAX RETURN TO:

NYS OFFICE OF ATTORNEY GENERAL
CHARITIES BUREAU REGISTRATION SECTION
28 LIBERTY STREET
NEW YORK, NY 10005

RETURN MUST BE MAILED ON OR BEFORE:

PLEASE MAIL AS SOON AS POSSIBLE.

SPECIAL INSTRUCTIONS:

THE REPORT SHOULD BE SIGNED AND DATED BY AN AUTHORIZED INDIVIDUAL(S).

THE ATTACHED COPY OF THE FEDERAL FORM 990 MUST BE PROPERLY SIGNED AND DATED.
### 1. General Information

**For Fiscal Year Beginning (mm/dd/yyyy)**: 07/01/2017  
**And Ending (mm/dd/yyyy)**: 06/30/2018

- **Name of Organization**: CHANGE FOR KIDS, INC.  
- **Employer Identification Number (EIN) or Federal Tax Identification Number**: 13-3886045  
- **Mailing Address**:  
  110 EAST 23RD STREET, NO. 5TH FL  
  NEW YORK, NY 10010  
- **City / State / ZIP**: NEW YORK, NY 10010  
- **Website**: WWW.CHANGEFORKIDS.ORG  
- **NY Registration Number**: 20-26-80  
- **Telephone**: 212 213-8061  
- **Email**: KEPSTEIN@CHANGEFORKIDS.ORG  
- **Confirm your registration category in the Charities Registry at www.CharitiesNYS.com**

### 2. Certification

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct, and complete in accordance with the laws of the State of New York applicable to this report.

- **President or Authorized Officer**: KAREN EPSTEIN  
  EXECUTIVE DIRECTOR  
  Signature: [Signature]  
  Date: 1/4/19  
  Print Name and Title: TERRENCE MCLEAN  
  TRESURER  
  Signature: [Signature]  
  Date: 1/25/19  
  Print Name and Title: Date:

### 3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

- **Box 3a. 7A filing exemption**: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed $25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.

- **Box 3b. EPTL filing exemption**: Gross receipts did not exceed $25,000 and the market value of assets did not exceed $25,000 at any time during the fiscal year.

### 4. Schedules and Attachments

- **Yes**  
- **No**  
  - **4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State?**  
  - **4b. Did the organization receive government grants?**

### 5. Fee

<table>
<thead>
<tr>
<th>7A Filing Fee</th>
<th>EPTL Filing Fee</th>
<th>Total Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>$25.00</td>
<td>$100.00</td>
<td>$125.00</td>
</tr>
</tbody>
</table>

**Make a single check or money order payable to**:

Department of Law

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*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.*
CHANGE FOR KIDS, INC.

CHAR500
Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:
- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:
☐ If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fundraisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
☒ If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:
☒ IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
☒ All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
☐ Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded $25,000 and/or our assets exceeded $25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:
☐ Review Report if you received total revenue and support greater than $250,000 and up to $750,000.
☒ Audit Report if you received total revenue and support greater than $750,000
☐ No Review Report or Audit Report is required because total revenue and support is less than $250,000
☐ We are a DUAL filer and checked box 3a, so Review Report or Audit Report is required.

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:
☐ $0, if you checked the 7A exemption in Part 3a
☒ $25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:
☐ $0, if you checked the EPTL exemption in Part 3b
☐ $25, if the NET WORTH is less than $50,000
☐ $50, if the NET WORTH is $50,000 or more but less than $250,000
☒ $100, if the NET WORTH is $250,000 or more but less than $1,000,000
☐ $250, if the NET WORTH is $1,000,000 or more but less than $10,000,000
☐ $750, if the NET WORTH is $10,000,000 or more but less than $50,000,000
☐ $1500, if the NET WORTH is $50,000,000 or more

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

Need Assistance?
Visit: www.CharitiesNYS.com
Call: (212) 416-8401
Email: Charities.Bureau@ag.ny.gov

Is my Registration Category 7A, EPTL, DUAL, or EXEMPT?
Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:
- 7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")
- EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.
- DUAL filers are registered under both 7A and EPTL.
- EXEMPT filers have registered with the NY Charities Bureau and meet conditions in Schedule E - Registration Exemption for Charitable Organizations. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com.

Where do I find my organization's NET WORTH?
NET WORTH for fee purposes is calculated on:
- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

2017.05020 CHANGE FOR KIDS, INC. 27415.01
<table>
<thead>
<tr>
<th>Name of Government Agency</th>
<th>Amount of Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>NYC DEPARTMENT OF CULTURAL AFFAIRS</td>
<td>37,200</td>
</tr>
<tr>
<td>THE CITY OF NEW YORK</td>
<td>63,680</td>
</tr>
<tr>
<td>Total Government Grants:</td>
<td>100,880</td>
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</tbody>
</table>