



MEMORANDUM

DATE: April 15, 2016

TO: All Paid Preparers

FROM: Hugh R. Jones
Supervising Deputy Attorney General
Tax & Charities Division

SUBJECT: Procedures for Paid Preparers to Authenticate Annual Reports Submitted on Behalf of Charity Clients

In April of 2015 our office began allowing paid preparers to authenticate/electronically sign the Annual Financial Report ("Annual Report") submitted to our office on behalf of the paid preparer's registered charity clients provided that the following requirements are followed:

Using a Paid Preparer Login to Authenticate/Electronically Sign Annual Reports

1. Third party preparers **must** obtain a paid preparer login on the filing site (<http://efile.form990.org>). A guide on how to obtain a paid preparer login is available at: <http://ag.hawaii.gov/tax/files/2012/12/4853947.pdf>
 2. In order for a paid preparer to authenticate/electronically sign Annual Reports, the report must be created using a paid preparer login.
 3. In completing the Signature Screen when completing the Annual Report, "Paid Preparer" will appear as one of the persons who may be selected to authenticate/electronically sign the filing. (See the attached screen shot of the signature screen.)
- ** NOTE: If the submission or filing is created using a login assigned to an officer, employee, or agent of the charity, the paid preparer option **will not** appear in the drop down box when selecting the person who will authenticate the filing. □
4. The Paid Preparer has obtained and has on file, written consent from the charity to authenticate/electronically sign Annual Reports submitted to our office on behalf of the charity.

5. The Form 990/990EZ that is uploaded as the Annual Report is a signed copy.
6. Paid preparers may authenticate **ONLY** Annual Reports to our office. Two (2) officers of a charity must still authenticate registration statements.

Permitted Non-Profit Logins for Paid Preparers

1. Paid Preparers may have a nonprofit login under a charity client's account on the filing site provided that:
 - a. The Paid Preparer's login is designated as the Primary Contact for the charity which will allow the Paid Preparer to create or add additional logins for users if necessary, and
 - b. The Paid Preparer's nonprofit login indicates that they may NOT sign documents under that login and they are not the CFO of the organization. (See the attached screen shot of a nonprofit login profile for a Paid Preparer.)
2. Paid Preparers may contact our office to request a list of the nonprofit logins that they have so that they may modify their profile to meet the above requirements.
3. If the nonprofit logins for a Paid Preparer is no longer needed, please contact our office and we will assist the Paid Preparer to deactivate the nonprofit logins.

Existing Non-Profit Officer Logins That Have A Paid Preparer's Email Address

The email addresses for user logins of officers and employees for a charity that currently use a Paid Preparer's email address need to either be deactivated or have the email address changed to one that is personal to the charity officer or employee. Our office will provide Paid Preparers with a list of the charity officers and employees whose user login profiles currently list the Paid Preparer's email as the charity officer or employee's email address so that they may be changed. If the charity officer or employee's user login is no longer needed, please notify our office and we will have those logins deactivated.

**** Please note: if the email address for a charity officer or employee named as having authenticated/electronically signed the filing does not appear to be an email address personal to the named charity officer or employee, the filing may be rejected by our office.**

If you have questions, please contact our office via email at ATG.Charities@Hawaii.gov

Signature

<< Back Undo Changes Save Next >>

Organization: **Tobby's Feathered Friends EIN: 11-9001030 Tax Year: 2015**

The following dropdown list contains the authorized signers that are registered with this site to sign filings for the organization. Please select the appropriate person.

10 Authorized Signer for Organization

Officer's Title

Note: If an authorized signer is not shown in the dropdown list(s) above, click this help icon for details on adding the signer.

10 Please Select

- kathryn kanemori
- Peedee Lovebird
- Tobby Parsian
- Paid Preparer

<< Back Undo Changes Save Next >>

Questions or problems regarding this web site should be directed to [Tech Support](#).

Concerned about your privacy? Please view our [privacy policy](#).

This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X 768.

Current Web Page: [HTTransmittal - Signature](#)

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Last modified: March 21, 2016.

Select "Paid Preparer" to be able to authenticate annual reports on behalf of charity clients.

FORM 990 ONLINE

file:form990.org

NATIONAL CENTER FOR CHARITABLE STATISTICS at the Urban Institute

e-file and print your Form 990 and state registration forms

Edit User Information

Please make any desired changes and then click the 'Submit' button below. (All fields are required):

Login ID Type: NonProfit
Login ID: 11900103002
Organization ID: 119001030

First Name: Toby
Last Name: Persian

Position: Paid Preparer (Treasurer, President, etc.)

Email Address: Atg.charities@hawaii.gov

Daytime Phone: 8085861343

Organization: Toby's Feathered Friends

Name: 425 Queen Street

Address: honolulu HI 96813

City/State/Zip: honolulu HI 96813

Is Toby Persian authorized to sign the organization's IRS/State forms?

Is Toby Persian the Chief Fiscal Officer of the organization?
Do you want Toby Persian to be the primary contact/user manager for this organization?
Note: there can be only one primary contact/user manager for an organization.

Click the **Submit** button to save your changes. Click the **Cancel** button to cancel your changes.

No
No
Yes



Paid Preparers' non-profit login must indicate that the person is not authorized to sign the organization's IRS/State forms and they are not the Chief Financial Officer of the Organization. If the paid preparer will be managing user logins for the organization, the paid preparer will need to be the primary contact/user manager for the organization.

Questions or problems regarding the
Concerned about your privacy? Please
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