

501(c)(3) TAX EXEMPT ORGANIZATION ARE REQUIRED TO FILE

Following the end of the club's fiscal year, clubs are required to file the following tax forms

Internal Revenue Service (IRS)

Go to www.irs.gov web site and select the blue tab charities/Nonprofits; select annual Reporting Filing; select 990 series forms and schedules and select Form 990-N/Form 990EZ/Form 990

Form 990 – Return of Organization Exempt from Income Tax

- Due 15th day of the 5th month after the close of the organization's tax year.
- Gross receipts of \$200,000 or more per year or total assets are \$500,000

Form 990EZ – Short Form Return of Organization Exempt from Income Tax

- Due 15th day of the 5th month after the close of the organization's tax year
- Gross receipts are less than \$200,000 per year and assets less than \$500,000

Form 990-N (e-postcard) Organizations Annual Gross Receipts \$50,000 or less

- Due 15th day of the 5th month after the close of the organization's tax year
- Eight items of Basic Information:
 1. Taxpayer Identification Number
 2. Tax Year
 3. Legal Name & Mailing Address
 4. Any other name the organization uses
 5. Name and address of Principal Officer
 6. Web site address if the organization has one
 7. Confirmation that the organization annual gross receipts are \$50,000 or less
 8. If applicable a statement that the organization has terminated

Franchise Tax board (FTB)

Go to www.ftb.ca.gov; under blue tab select Businesses; under Filing Information select Charities and Nonprofits; under Filing Requirements select Exempt Return Filing Requirement; under Who Must File select Form 199 Exempt Annual Information Return of FTB 199N California postcard

Form 199N – e-postcard

- Gross receipts are normally \$50,000 or less
- Due 15th day of the 5th month after the close of the organization's tax year
- Be sure to print confirmation for your files

Form 199 – Long form

- Gross receipts are over \$50,000
- Due 15th day of the 5th month after the close of the organization's tax year
- Be sure to print copies for your files of what you sent

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State of California Requirements

Go to <https://oag.ca.gov/charities>; under Charities select Annual Registration Renewal; select RRF-1 Form RRF-1 to be filed every year

Annual Registration Renewal Fee Report to Attorney General of California

- Renewal of your 501c3 non-profit status
- Due no later than 4 months and 15 days after the end of the accounting period (**every year**)
- **If your gross revenues or assets are over \$50,000 must attach a copy of your form 990EZ or 990**
- The filing fee varies depending on the club's gross revenue. If it is less than \$50,000 the fee is \$25, if between \$50,000 and \$100,000 it is \$50.00.

Form CT-TR-1 Annual Treasurer's Report to Attorney General of California

- If gross receipts are below \$50,000 and did not file form 990 or 990EZ then you are required to file this form
- Go to www.oag.ca.gov for the application
- File with RRF-1 Report
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Form SI-100 – Secretary of State – State of Income (Corporate Statement of Information)

- Due 90 days after filing the Articles of Incorporation
- Then file every other year.
- Filing fee is \$20.00, plus an optional \$5 certification fee
- Be sure to send an amended form if officers change in between the filing term.
- There is no charge for the amended form

CT-NRP-1 Application for Registration – Nonprofit Raffle Program

- A check for \$30 must accompany this registration form.
- The registration period is Jan 1 to December 31 (new as of April 1, 2023)
- The application is due 60 days before your first raffle.
- The registration form is available online at www.oag.ca.gov/charities/raffles.

CT-NRP-2 Nonprofit Raffle Report

- Must complete for each year in which a raffle was conducted.
- Report only, no fees due
- Report is due on or before February 1
- The reporting form is available online at www.oag.ca.gov/charities/raffles.

Remember to print or make extra copies of all forms and confirmations for your club records.
Also refer to www.calnonprofits.org for additional information and resources

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