



California Federation of Women's Clubs
Member, **General Federation of Women's Clubs, International**



Memorandum

Date: February 20, 2026
To: CFWC District Presidents
From: CFWC Finance Committee
Subject: Dues Paying Procedures, District Liability Insurance, Forms, Etc.

A. Our most pressing question is "When are Dues Due?" The following is the answer.

- ❖ Dues are paid in April at the District Convention when the Club turns in the CFWC Club Information/Data Blank each year.
- ❖ The Club must send the dues for the late paying and new members to the District in a timely manner until **July 15 each year to be counted for your reports.**
- ❖ Please remit dues **after July 15** to the District for any late paying or new members each month **until December 1st.**
- ❖ **After December 1st,** do not send dues to CFWC. You may wish to check with your district to see if they will hold the dues for you and then include them on the next Club Information Form (Data Blank) at the District Convention.
- ❖ Any dues received by CFWC **after the 15th of December will be returned to the District.**
- ❖ Clubs pay GFWC \$15.00, CFWC \$5.00, and District dues per member.
Junioresses pay GFWC \$10.00, CFWC \$5.00, and District dues per member.
- ❖ District Presidents/Treasurers are asked to send all Club Information Forms by June 1st. **Any Club not paid by July 31st will not be in the CFWC Yearbook.**

B. As a District in the CFWC, the Liability Insurance coverage is from August 10, 2026, to August 10, 2027. The cost of this coverage is apportioned according to your District membership size. You will receive a letter from the Director of Finance requesting prompt payment.

Small District	1 – 399 Members	\$ 85.00
Medium District	400 – 699 Members	\$ 100.00
Large District	700 and Over	\$ 115.00

C. All forms can be found on the CFWC website under "Forms". Also, check under "Resources" for additional Raffles and Tax Filing information.

The Finance Committee is here to help Clubs and Districts. Please contact us with your questions or concerns. Thank you.

Jill Drescher
CFWC Director of Finance
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jilldrescher@att.net

Lynn S Confetti-Ledbetter
CFWC Treasurer
601 Lynn Avenue
Antioch, 94509-5029
divenlady@yahoo.com

Toby Kahan
CFWC Financial Secretary
50595 Brevia Street
La Quinta, CA 92253
tkcfwc@gmail.com

Attachments

- Club Information Form Data Blank 2026-2028
- 2026-2028 Dues Remittance Form
- New & Late Paying Dues Form
- CFWC 2026-2028 Affiliate Form
- Remittance Form for Donation to a CFWC Fund
- Raffle Registration Checklist
- Tax Filing Information
- District Responsibility for Paying Member Dues
- Dollars for Delegates Application

REMITTANCE FORM FOR DONATION TO A CFWC FUND



Complete this form and enclose a check payable to GFWC California Federation of Women's Clubs.

Please Check One

Mail to:
CFWC Financial Secretary
Toby Kahan
50595 Brevia Street
La Quinta, CA 92253

☐	GFWC/CFWC Art and Music Fund	G250
☐	President's Project	G251
☐	<i>Disaster Relief Fund</i>	G253
☐	Jo Windsor Memorial Fund	G254
☐	Helen Tunkis Memorial Fund	G256
☐	Dollars for Delegates	G268
☐	Itinerary Donations	G429
☐	Other/Miscellaneous	T B D

Form Submitted By: _____

Phone: _____ Email: _____

Amount of Donation: \$ _____

Donor's Name: _____

Address: _____

Club: _____

Name of Honoree: _____

Please check one:

In Honor Of: _____

In Memory Of: _____

An acknowledgement Memorial or Honor Card will be mailed by CFWC. Please provide information about where the card should be sent:

Name: _____

Honoree or Family of Honoree: _____

Address: _____

Revised 08.06.2026



RAFFLE REGISTRATION CHECKLIST

California law allows eligible tax-exempt nonprofit organizations to conduct fundraising raffles. Organizations must obtain a raffle permit number from the Attorney General's Registry of Charitable Trusts before holding the event. Use this checklist to guide you through the process.

- **Determine if organization is eligible to hold a charitable raffle.**
An "eligible" organization is defined by Penal Code section 320.5(c) as "a private, nonprofit organization that has been qualified to conduct business in California for at least one year prior to conducting a raffle and is exempt from taxation pursuant to Sections 23701a, 23701b, 23701d, 23701e, 23701f, 23701g, 23701k, 23701l, 23701t, or 23701w of the California Revenue and Taxation Code." **Please note** that eligibility to conduct a raffle is based on an organization's tax-exempt status under California law.
- **Prepare the Application for Registration (CT-NRP-1) by completing all fields. Incomplete applications will not be processed.**
- **Submit (1) Application, (2) Franchise Tax Board "entity status letter" and (3) \$30 registration fee payable to Department of Justice.**
Mail to: Department of Justice, Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
 - **PLEASE NOTE:** Due to Registry backlogs, applications should be submitted at least 60 days prior to scheduling the first raffle.
- **Obtain confirmation of registration. Upon approval, the Registry of Charitable Trusts will send a letter confirming registration that includes a raffle permit number and expiration date.**
- **Prepare and submit a Nonprofit Raffle Report (Form CT-NRP-2) after all raffle events for the registration year have taken place (January 1 to December 31). PLEASE NOTE: Due to amendments to the Nonprofit Raffle regulations, all raffles held in the registration year must be reported on a single Form CT-NRP-2. The report must be filed no later than February 1st of the following registration year.**

The Nonprofit Raffle Program is governed by Penal Code section 320.5 and Title 11, section 410 et seq. of California Code of Regulations. Forms, Regulations and Frequently Asked

Forms a 501(c) (3) Tax Exempt Organization is required to file

— 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

- Due 15th day of the 5th month after the close of the clubs fiscal year (**every year**)
- If your gross revenues or assets are over \$25,000 must attach a copy of your form 990EZ or 990
- Filing fee varies depending on the clubs gross revenue.
If less than \$50,000 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.sos.ca.gov; select business; Under business Programs select #2. Corporation Statement of Information File Online; enter corporation number or name

Form SI-100 —

Secretary of State – Statement of Information

- Due 90 days after filing of Articles of Incorporation
- Then filed every two years
- Filing Fee is \$20.00
- Be sure to send an amended form if officers change in between the filing term.
There is no charge for the amended form.

— Franchise Tax Board (FTB) — (To be filed each year)

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 or FTB 199N California e 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 —

- 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/make copies for your files of what you sent.
- There is a \$10 filing fee

— Internal Revenue Service (IRS) —

(To be filed each year)

**Go to irs.gov web site and select 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
You must register with a user name and password before you begin**

- 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

***Remember to print or make extra copies of all forms and confirmations for your club records,
and to include when sending in the RRF-1 Form.***



GFWC California Federation of Women's Clubs Dollars for Delegates

Dollars for Delegates is a program implemented to encourage members who would not financially be able to represent their districts and/or clubs as delegates at the CFWC convention. The stipend is \$200.00 annually (See Standing Rule #34 for further information).

The application will be reviewed by the Finance Team. You will be notified. A check will be made available to you on Saturday evening at the Convention.

Applications must be received no later than the convention registration deadline.

Application

Applicant Name: _____

Address: _____

Telephone: (____) _____

Club Name: _____

E-mail: _____

Please attach a copy of your completed
“Credential and Meal Reservation Form”

Submit Completed Application to: Jill Drescher

1001 Poplar Avenue

Wasco, CA 93280

Email: jilldrescher@att.net

**GFWC California Federation
of Women's Clubs**

Date _____

NOTE: Please use the full legal name of the Club. "WC" maybe substituted for Women's/Woman's Club.

***SUBMIT ONE FORM UNLESS
ADDITIONAL LINES ARE NEEDED***

Checks payable to: *California Federation of Women's Clubs*

DO NOT SEND MEMBERSHIP LISTS

District Treasurer _____
Address _____
Phone _____
Email _____

CHECK #: _____



2026-2028 CLUB INFORMATION FORM- DUES STATEMENT

GFWC California Federation of Women's Clubs

Use the most current interactive form on CFWC.org, this form must be typed

Date _____

LEGAL NAME OF CLUB	District Name	Area
Incoming President		
Address	City	Zip
Phone (hm)	Cell	Email
Incoming Treasurer		
Address	City	Zip
Phone (hm)	Cell	Email
Club Mailing Address		

Day and time of Meetings (i.e., 1st Friday at 11:00 a.m.)

Required Signatures: Presidents(Outgoing/Current)_____ (Incoming if changed)_____

Above Officers will automatically be signed up for the CFWC QuickBytes weekly e-newsletter, check box to opt-out: ☐

CLUB PRESIDENTS / FINANCIAL OFFICERS / TREASURER

1. Information reported on the Club Information Form will be printed in the CFWC Procedure yearbook.
2. Send 1 copy of the **Club Information Form with a check** for the number of Federation members to your **DISTRICT FINANCIAL OFFICER/Treasurer** on or before the date required by your District.

GFWC Dues: Current Number of General Members		x	\$15.00	= \$
GFWC Dues: Current Number of Juniorette Members		x	\$10.00	= \$
CFWC Dues: Current Number of General & Juniorette Members		x	\$5.00	= \$

FEDERATION DUES- AMOUNT DUE TO CFWC:

\$

District Dues: Current Number of Members		X	\$	= \$
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TOTAL AMOUNT TO BE SENT TO THE DISTRICT FINANCIAL OFFICER

\$

****DISTRICT FINANCIAL OFFICER/ TREASURER****

1. Dues for **GFWC \$15** and **CFWC \$5** for every member shall be payable on or before **May 15th**.
2. Send **ONE** completed Remittance Form. You must include **ORIGINAL** signed Club Information Form received from each Club (**ONE COPY ONLY**), **ONE** Dues Check payable to CFWC & mail to the CFWC Financial Secretary.
3. Annual dues are due on or Before **May 15th** to CFWC and are delinquent **June 15th**. If dues are not paid before **July 31st**, club will not be included in the CFWC yearbook.

DO NOT SEND MEMBERSHIP LISTS (rosters)

DO NOT STAPLE CHECK(S) TO FORM



CLUB NEW & LATE PAYING MEMBER DUES FORM

GFWC California Federation of Women's Clubs

Use the most current interactive (fillable) form on CFWC.org website.

This form must be typed

LEGAL NAME OF CLUB	District Name	Area
Date Submitted:		
Financial Officer:		

NOTE: *CLUB FINANCIAL OFFICERS*****

1. Send this Form to your **DISTRICT FINANCIAL OFFICER** and keep a copy for your records.
2. Send this Form **monthly or when members join or rejoin between June 1st until December 1st**
3. Send a club check payable to your District for the total amount. **DO NOT STAPLE CHECK(S) TO FORM**
4. Include a list of the names of New and/or Late Paying Members along with their contact information (address, phone number, email) for **DISTRICT USE ONLY**.
5. **This form and checks will NOT be accepted by your District after December 1st.**
6. **After December 1st** New Member Dues will be included with your Club Information Form.

GFWC Dues: Number of NEW General Members		x	\$15.00	= \$
CFWC Dues: Number of NEW CFWC Members		x	\$ 5.00	= \$
GFWC Dues: Number of NEW Juniorette Members		x	\$10.00	= \$
GFWC Dues: Number of LATE PAYING General Members		x	\$15.00	= \$
CFWC Dues: Number of LATE PAYING CFWC Members		x	\$ 5.00	= \$
GFWC Dues: Number of LATE PAYING Juniorette Members		x	\$10.00	= \$

FEDERATION DUES- AMOUNT DUE TO CFWC:				\$
District Dues: Total New & Late Paying Number of Members		x	\$	\$
TOTAL AMOUNT TO BE SENT TO THE DISTRICT FINANCIAL OFFICER				\$

NOTE: The District Financial Officer will send this Club form along with the District Remittance Form and check to the CFWC Financial Secretary, Toby Kahan.

2026-2028 AFFILIATE CLUB INFORMATION FORM-DUES STATEMENT
GFWC California Federation of Women's Clubs
Use the interactive form on CFWC.org this form MUST BE TYPED



Date Submitted _____

LEGAL NAME OF AFFILIATE GROUP _____	District Name _____	Area _____
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Incoming President _____		
Address _____	City _____	Zip _____
Phone (Hm) _____	(Cell) _____	E-mail _____

Incoming Treasurer _____		
Address _____	City _____	Zip _____
Phone (Hm) _____	(Cell) _____	E-mail _____

Club Mailing Address _____

Day and Time of Meeting (i.e., 1st Friday at 11:00 a.m.) _____

We have checked the included information for accuracy. **Required Signatures:**

President (Outgoing) _____ (Incoming) _____

Above Officers will automatically be signed up for CFWC Quick Bytes weekly e-newsletter, check box to opt-out: ☐

ATTN: AFFILIATE GROUP PRESIDENT/FINANCIAL OFFICER/TREASURER:

1. Information reported on the Club Information Form will be printed in the CFWC Procedure Yearbook.
2. **Send 1 copy of the Club Information Form with a check** for the number of Federation members to the **DISTRICT FINANCIAL OFFICER/TREASURER** on or before the date required by your District.

CFWC Fee for 25 members or fewer (Number of Members) \$ 30.00 = \$ _____

CFWC Fee for 26 members or more (Number of Members) \$ 45.00 = \$ _____

TOTAL Amount to be sent to DISTRICT FINANCIAL OFFICER/TREASURER \$ _____

ATTN: DISTRICT PRESIDENT/FINANCIAL OFFICER/TREASURER:

Send **ONE** completed **Dues Remittance Form-Dues Statement**, one **Check** payable to **CFWC** and **ONE Club Information Form** to the **CFWC Financial Secretary** on or before **May 15th**.

DO NOT SEND MEMBERSHIP LISTS

DO NOT STAPLE CHECK(S) TO FORM

Annual dues are due on or before **May 15th** to CFWC and are delinquent **June 15th**. If dues are not paid before **July 31st**, club will be dropped from membership.