



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
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Wasco, 93280
jilldrescher@att.net

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

Attachments

- a. Club Information Form Data Blank 2026-2028
- b. 2026-2028 Dues Remittance Form
- c. CFWC 2026-2028 Affiliate Form
- d. Remittance Form for Donation to a CFWC Fund
- e. Raffle Registration Checklist
- f. Tax Filing Information
- g. District Responsibility for Paying Member Dues
- h. 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
Lynn Confetti-Ledbetter
601 Lynn Avenue
Antioch CA 94509

<input type="checkbox"/>	GFWC/CFWC Art and Music Fund	G250
<input type="checkbox"/>	President's Project	G251
<input type="checkbox"/>	<i>Disaster Relief Fund</i>	G253
<input type="checkbox"/>	Jo Windsor Memorial Fund	G254
<input type="checkbox"/>	Helen Tunkis Memorial Fund	G256
<input type="checkbox"/>	Dollars for Delegates	G268
<input type="checkbox"/>	Itinerary Donations	G429
<input type="checkbox"/>	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: _____



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 from 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 than 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

CLARIFICATION ABOUT DUES AND DUES FORMS

DUES

There have been questions as to why CFWC & GFWC dues are not paid during the months of January through April. CFWC Bylaws, Article IX (Annual Dues) Section 9.3(C) states:

CFWC District Treasurers shall forward GFWC and CFWC new and late paying dues to the CFWC Financial Secretary by the 15th of each month from May through December.

The CFWC Financial Team finalizes record-keeping from January through April and closes the books. Each Financial Team member has duties to complete, including preparing for the upcoming year.

Although CFWC does not accept payment of CFWC/GFWC dues for new or late-paying members during this time period, this does not mean that the Clubs and Districts cannot accept the dues. They can. They need to hold them until they can be paid beginning May 1st.

NOTE: CFWC (*state*) will **not** accept dues remittances before May 1st.

DUES FORMS

The cfwc.org website has updated forms under "Forms." Please use these instead of any forms you may have used prior to January 1, 2026. **NOTE:** If we receive "old" forms, we will return everything to the District Treasurer to use the proper, current form.

Each form can be downloaded from the website. Save the fillable form to your computer. Then, complete the form and save a copy to your computer. Please do not **HANDWRITE** the form. If you cannot complete the form on the computer yourself, please ask someone for assistance to help you at your club or district level. Once it is filled in, remember to save it again. You can then print and mail it to your district with your club check.

The *Club Information Form* must accompany each submission to your District.

Do not reduce the form or font size. Direct links for the three required CFWC forms are included below.

DISTRICT DUES REMITTANCE FORM

This is a CFWC required form. Please follow the directions on the form. We added some things to the form and removed unnecessary columns. Please mark the Area your district is in. **Please use your club's legal name** (it is okay to use "WC" for woman's/women's club). Be sure to fill in the district treasurer's information so we can contact the appropriate person if there is a problem or question. Submit the Club Information Form with your Dues Remittance form each time. Please note the box in the bottom right corner – this is for CFWC bookkeeping purposes. The most important addition is the red words that state: **DO NOT STAPLE CHECK(s) TO FORM.**

LINK TO FILLABLE DUES REMITTANCE FORM:

<https://www.cfwc.org/wp-content/uploads/CFWC-Dues-Remittance-form-2025-fillable.pdf>

CLUB INFORMATION FORM (Data Blank)

This is a CFWC required form. This form indicates a change in club officers for the upcoming year. It should be completed by the outgoing club president and signed by both the incoming and outgoing presidents. If your officers remain the same, you must still complete and forward this form. Club presidents send this form to your district financial officer by the date set by your district, along with a copy of the club roster and a check payable to the district.

The Club Information Form must be submitted with Club Dues to the District each time member dues are submitted. The District shall forward it to CFWC with the appropriate dues submission.

Once your district has received the Club Information Forms from all clubs in the district, the district will complete the Dues Remittance Form 2026-2028, attach ONE copy of the Club Information Form for each Club, and remit ONE check from the district for the total dues. These items are then mailed to the CFWC Financial Secretary.

LINK TO FILLABLE CLUB INFORMATION FORM:

<https://www.cfwc.org/wp-content/uploads/CLUB-INFORMATION-FORM-Rev-1-20-2026-fillable.pdf>

AFFILIATE CLUB INFORMATION FORM (Data Blank)

This is a CFWC required form for Affiliate Clubs. The directions are the same as for the Club Information Form explained above.

LINK TO FILLABLE AFFILIATE CLUB INFORMATION FORM:

<https://www.cfwc.org/wp-content/uploads/Affiliate-Club-Information-Form-2026-fillable.pdf>

Per the CFWC By-Laws, both of the above forms are **due to CFWC by May 15th**. This does not mean your district writes the check on May 15 and puts it in the mail. It means that it must be RECEIVED on or by May 15. We all know how the mail works, which is why there is some leeway. However, if dues are not paid (received by CFWC) before July 31, your Club/District will not appear in the CFWC yearbook. **July 31 is a "hard" date.**

When received by CFWC, the form(s) are scanned and forwarded to the appropriate people, saving paper and extra postage.

The district submits the District Dues Remittance Form, which includes the club name, total members, dues paid, and a check, along with the matching Club Dues Information forms.

Should you have additional questions, please contact me.

Lynn S. Confetti-Ledbetter
CFWC Financial Secretary 2024-2026
divenlady@yahoo.com
925-757-4447 (h) 925-234-0456 (c)

February 2026



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 _____

<input type="text"/>	<input type="text"/>	<input type="text"/>
LEGAL NAME OF CLUB	District Name	Area

Incoming President <input style="width:90%;" type="text"/>			
Address <input style="width:25%;" type="text"/>	City <input style="width:30%;" type="text"/>	Zip <input style="width:10%;" type="text"/>	<input style="width:35%;" type="text"/>
Phone (hm) <input style="width:15%;" type="text"/>	Cell <input style="width:15%;" type="text"/>	Email <input style="width:60%;" type="text"/>	

Incoming Treasurer <input style="width:90%;" type="text"/>			
Address <input style="width:25%;" type="text"/>	City <input style="width:30%;" type="text"/>	Zip <input style="width:10%;" type="text"/>	<input style="width:35%;" type="text"/>
Phone (hm) <input style="width:15%;" type="text"/>	Cell <input style="width:15%;" type="text"/>	Email <input style="width:60%;" type="text"/>	

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*****

- Information reported on the Club Information Form will be printed in the CFWC Procedure yearbook.
- 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:			\$
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District Dues: Current Number of Members		X	\$	= \$
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TOTAL AMOUNT TO BE SENT TO THE DISTRICT FINANCIAL OFFICER			\$
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******DISTRICT FINANCIAL OFFICER/ TREASURER******

- Dues for **GFWC \$15** and **CFWC \$5** for every member shall be payable on or before **May 15th**.
- 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.
- 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

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.