

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 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 Income

- 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.***