**Treasurer’s Information--- reporting needs for your club’s Financial Health**

**Keep your club’s 501 (c) 3 Status in good standing by reporting to the following governing entities…**

**Internal Revenue Service- Form 990-N e-Postcard**

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| Corporations having $50,000 or less in gross receipts per year may file the 990-N e-postcard electronically. Those with over $50,000 must file a paper form 990 or 990-EZ. |
| To file electronically- go to: [www.irs.gov/990n](https://www.irs.gov/990n) (New web link as of August 2017)  Due annually by the 15th day of the 5th month after close of your tax year. |
| Clubs earning more than these amounts need to do the long form – See your Tax professional for advice. |
| If your club's Fiscal year ends May 31st -- You must file on line before October 15.  The rule is 4 months 15 days after the close of your fiscal year. |
| Are your filings current? Use this link to check that your IRS 990n postcard has been filed and you are current. <https://www.irs.gov/charities-non-profits/exempt-organizations-select-check> |

**California Attorney General’s Registration of Charitable Trusts- Forms RRF-1 & CT-TR-1**

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| Annual Registration Renewal Fee Report to the Attorney General of California. All clubs must file this form Annually: **FORM # RRF-1** <http://oag.ca.gov/charities/forms>  It needs to be done by 4 months + 15 days from close of fiscal year. If your club's fiscal year ends May 31st  -- You must file by October 15.  A filing fee of $20 is required by Visa or Master Card. Fill out the form on the computer and make a copy of it before you close the contact. You will need to write a check payable to Attorney General’s Registry of Charitable Trusts and mail it and the form to the address at the top of the form. |
| Annual Treasurer’s Report- **Form CT-TR-1-** Keep an eye out for the adoption of this requirement.  Every charitable nonprofit corporation, unincorporated association or trustee holding assets for charitable purposes that is required to register with the Attorney General's Office whose total revenue is less than $50,000 and thus is not required to file a Form 990-EZ with IRS, is required to annually file Form CT-TR-1, along with Form RRF-1. |
| Are your filings current? Use this link to check with the Attorney General that your Charity and Raffle permits are active  <http://rct.doj.ca.gov/Verification/Web/Search.aspx?facility=Y> |

**California Non-Profit Taxes- E-postcard- 199N**

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| To file the 199 N  California e-Postcard.    This requirement applies to account periods beginning on or after January 1, 2010.Most tax-exempt organizations whose annual gross receipts are normally $50,000 or less ($25,000 for tax years beginning January 1, 2010 and before January 1, 2012) are required to electronically submit the 199N, unless a Form 199 is filed. The California e-Postcard is due every year by the 15th day of the 5th month after the close of your tax year. For example, if your [account period](https://www.ftb.ca.gov/businesses/Exempt_organizations/Filing_Requirements_Form_199N.shtml#definition_account_period) ended on December 31, the California e-Postcard is due May 15 of the following year. **Failure to file at least once in three consecutive years will cause suspension of tax exempt status.** |
| Form # 199N- <https://www.ftb.ca.gov/online/199N_ePostcard/> |

**California Corporations- Form SI-100**

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| To file Statement of Information for Corporation – **FORM SI-100** |
| <https://businessfilings.sos.ca.gov/> |
| A $20.00 fee – You will need to use your credit card.  This is done every 2 years - This  pertains to ALL clubs  that are registered as Corporations. |
| All clubs have a state number. They are not corporations like businesses, but non profit. Going to the SI-100 site and typing in your club name should give you your number. |
| Are your filings current? Use this link to check with the Secretary of State <https://businesssearch.sos.ca.gov/> |

**California Raffle & 50/50’s**

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| Raffle Registration—If you sell a ticket for a drawing - it is a raffle. If your club conducts any kind of raffle you must register at least 3 weeks before conducting your first raffle.  When the raffle is over - you also must report your earnings. There are 2 forms you need to have. The annual registration period runs from September 1st - August 31st  NEW- 2013- A single aggregate report for all raffles held during the reporting year is due on or before October 1st. The Nonprofit Raffle Report (Form CT-NRP-2) must be used by all organizations, regardless of the number of raffles held. Precise record-keeping is required as reports that include estimates of proceeds and expenses will not be accepted for filing. Organizations that host raffles as part of a larger fundraising event must maintain a record of raffle proceeds and expenses **separate** from all other event monies and report **only** raffle proceeds and expenses on Form CT-NRP-2. There is no fee associated with filing the Nonprofit Raffle Report |
| **For Raffle Rules and Regulations, go to:**   * https://oag.ca.gov/charities/raffles   **For Raffle Forms (Registration and Reports), go to:**   * https://oag.ca.gov/charities/forms   **To apply for a Raffle Permit, you must include a copy of your IRS Determination Letter (Entity Status Letter).  To request a letter, go to:**   * https://www.ftb.ca.gov/online/self\_serve\_entity\_status\_letter/index.asp   This requires a $20.00 check. |
| **Read the FAQs about 50/50 drawings - and understand this --- they do not meet the 90/10 ruling**. |
| Are your filings current? Use this link to check with the Attorney General that your Charity and Raffle permits are active  <http://rct.doj.ca.gov/Verification/Web/Search.aspx?facility=Y> |

**Club Information Updates**

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| If you have changed your club's name -- or have a new post office box number - be sure your contact information is up to date with all of the above mentioned entities. |