

# DISTRICT & CLUB TREASURER'S ANNUAL TAX FILING INFORMATION

Following the end of the club's fiscal year (May 31<sup>st</sup> or December 31<sup>st</sup>), clubs are required to file the following tax forms:

For all of the following you need the following:

1. EIN number, also known as a Taxpayer Identification Number (a 9-digit number NN-NNNNNNN)
2. Legal name and mailing address of your club
3. Name and address of the principal officer
4. Web site address if the club has one
5. Confirmation of the organization's annual gross receipts

## 1. California e-Postcard (Form 199N)—CA State Taxes

File electronically

Clubs with gross receipts over \$25,000 need to file Form 199N or 199N-EZ annually

Website: [ca.gov](http://ca.gov) (under "search", type in Form 199N)

CA ID required logging into the site: This is a 7-digit number without a dash

FEIN ID required: Located on CFWC's web site under "Members"

## 2. IRS (Form 990-N) e-postcard—Federal Taxes

File electronically

Due annually by the 15<sup>th</sup> day of the 5<sup>th</sup> month after close of fiscal year (Oct. 15<sup>th</sup> or May 15<sup>th</sup>)

Website: <https://www.irs.gov/charities-non-profits>

Log-on ID: will be required as you set up the account

Pass Word: required

## 3. Attorney General of California—Registry of Charitable Trusts (Form RRF-1)

File electronically

Gross Annual Revenue: Less than \$25,000 filing fee is \$0

Gross Annual Revenue: Between \$25,000 and \$100,000 filing fee \$25 a check must be submitted with completed form. This now requires reporting noncash donations.

Website: <http://oag.ca.gov/charities>

CA ID: This number might be found on <http://oag.ca.gov>; then search "Charities in good standing registry". This number is stamped on the organization's articles of incorporation.

## 4. Attorney General Of California—Registry of Charitable Trusts (NEW Form CT-TR-1)

File electronically

Gross Annual Revenue less than \$50,000 and must report noncash donations.

Website: <http://oag.ca.gov/charities>

State Charity registration number required

This is new as of February 2, 2020 and there is a fee attached to the filing.

## 5. Statement of information (Form SI-100)—CA Secretary of State

File electronically—in some cases a 990-EZ can be filed with the Attorney General's office in lieu of this new form.

Due Bi-annually for club year ending in an odd-number

Requires payment of \$20.00 fee

Website: [www.sos.ca.gov/business-programs/business-entities/forms/](http://www.sos.ca.gov/business-programs/business-entities/forms/)

CA ID requested

Corporate Name: The club name must be accurate and complete

## PROCEDURE FOR RAFFLE PERMIT

**Website:** <http://oag.ca.gov/charities>

\*At least 90 percent of the gross receipts from raffles go directly to beneficial or charitable purposes in California.

\* Must register with the attorney General's Registry of Charitable Trusts before the raffle and must also file an aggregate financial disclosure report for all raffles held during the reporting year. Registration and reporting forms are available on the Attorney General's web page.

\*Registration period is from September 1 through August 31. An organization must file the raffle registration form at least 60 days before the scheduled date of the raffle. Registration via Form CT-NRP-1 must be filed and a confirmation letter from the Registry of charitable Trusts must be received before conducting any raffle activities, including selling raffle tickets. Form CT-NRP-2 is the annual report that must be filed after the raffle(s) are completed.