



Golden Gardens eNews California Garden Clubs, Inc.

Important Information for Nonprofits
November 2012 Supplement

[Julie A. West](#), President

[California Garden Clubs, Inc.](#) is a Member of [Pacific Region](#), [National Garden Clubs, Inc.](#)



Message from the President Julie A. West

This is a special edition of the *Golden Gardens eNews* that includes "Important Information for Nonprofits" posted on CGCI's website under "Tips for Clubs." The following items are included in this special issue:

1. General Guide for Initial Registration with the Attorney General's Registry of Charitable Trusts

<http://californiagardenclubs.com/sites/californiagardenclubs.com/files/u234/CalifCharity-RegistrationGuidelines.pdf>

2. California Attorney General's 60 page *Guide for Charities*

<http://californiagardenclubs.com/sites/californiagardenclubs.com/files/u234/CaliforniaAGGuideforCharities.pdf>

See Page 32 of this publication, Chapter 8, Charity Fundraising:

Raffles conducted by nonprofit organizations for charitable purposes are lawful under California law which took effect in 2001. (Penal Code section 326.6.)

Ninety percent of raffle revenue must be used for a charitable purpose or program. Charitable organizations must register with the Attorney

General's Registry of Charitable Trusts prior to conducting a raffle and must annually report the results of any raffles conducted. Registration and reporting forms may be obtained from the Registry of Charitable Trusts by mail or from the Charitable Trusts website. Charity auctions of donated goods and other occasional sales and bazaars to raise funds for charity are permitted.

Raffle Registration Checklist:

http://oag.ca.gov/sites/all/files/pdfs/charities/raffle/raffle_checklist_05.pdf#xml=http://search.doj.ca.gov:8004/AGSearch/isysquery/44774e66-e01d-47ba-a0ac-46f450858ab1/1/hilite/

Application for Registration Nonprofit Raffle Program (Form CT-NRP-1)

http://oag.ca.gov/sites/all/files/pdfs/charities/raffle/ct_nrp_1.pdf#xml=http://search.doj.ca.gov:8004/AGSearch/isysquery/44774e66-e01d-47ba-a0ac-46f450858ab1/2/hilite/

3. IRS 48 page *Compliance Guide for 501(c)(3) Public Charities*

<http://californiagardenclubs.com/sites/californiagardenclubs.com/files/u234/IRS-ComplianceGuideforExemptOrgs.pdf>

4. Notes for Nonprofit Organizations that include reporting/filing requirements, **raffles and auctions**, Benefits of Membership in NGC/CGCI and website references for more information.

<http://californiagardenclubs.com/sites/californiagardenclubs.com/files/u234/Notes%20for%20Non-Profit%20Organizations.pdf>

In addition, Nonprofit News is posted on CGCI's website under CGCI Group Tax Exemption Program:

<http://californiagardenclubs.com/content/nonprofit-news>

Please take a moment to review the above general information and resources. The IRS transitional relief program for nonprofits, with reduced fees and paperwork depending upon the size of the organization, is scheduled to end December 31, 2012. We hope you took advantage of the three workshops held at CGCI's 2012 Winter Board, 2012 Convention and 2012 Fall Board where CGCI hired the professional services of George Perko, CPA, MBA.

California Garden Clubs, Inc. is not a licensed tax preparation firm and is unable to provide further information related to a particular organization's facts and circumstances. An organization may wish to consult a local tax professional to assist it with specific facts and circumstances.

We hope you find these resources helpful in maintaining your organization's compliance with the IRS, Attorney General's office, California Franchise Tax Board and Board of Equalization.

Click on links below for documents that can be used for your non-profit organization:

[General Guide for Initial Registration with the Attorney General's Registry of Charitable Trusts.](#)

[California Attorney General's Guide for Charities.](#)

[IRS Compliance Guide for 501\(c\)\(3\) Public Charities.](#)

[Notes for Non-Profit Organizations.](#)

See also "[Nonprofit News](#)" which provides additional information clubs may find helpful.

You are receiving the *Golden Gardens* eNews because you are a CGCI club/affiliate/APS president, district director, CGCI chairman or have subscribed to receive it or your club president/district director subscribed for you. You can modify/update your subscription via the link at the bottom of this eNewsletter. [Click here](#) to subscribe. Encourage your garden club members to subscribe.

Any questions? Contact [CGCI eNewsletter Chairman](#).

To forward this eNewsletter, follow the instructions at the bottom of this eNewsletter to send to one or multiple people. **Please do not send through your Internet provider** as this may be reported as spam coming from you or California Garden Clubs, Inc. Thank you.

Save A Tree - please consider the environment before printing this message.

California Garden Clubs, Inc., P.O. Box 75, Graton, CA 95444-0075

1-888-702-2075

[Like CGCI on Facebook.](#)

