



A Treasurer's Toolbox

Table of Contents

List of Important Dates	2
Sample Monthly Checklist.....	3
IRS Requirements	5
California Requirements	6
CGCI General Information	7
CGCI Official Programs/Projects	8
Organization Information Sheet	10
Sample Forms:	
Charitable Trust Initial Registration	
Charitable Trust Annual Report	
Raffle Registration	
Raffle Annual Report	

The information provided is intended to assist treasurers of CGCI member organizations keep track of an ever-growing list of important dates and deadlines along with the appropriate documents and forms required. It is a general reminder of items applicable to most CGCI members. Individual organizations will have a variety of additional dates and deadlines specific to each, i.e. election of officers, bank signature cards, payment of scholarship monies, memberships in local organizations etc.

CGCI is neither a law firm (and thus is not giving legal advice) nor a tax advisory firm. The following information was compiled from publicly available documents and websites including the IRS and State of California, CGCI's Bylaws and CGCI's official calendar (for dues payments and other internal procedures).

Revised 2016

A General List of Important Dates

(Includes definitions & notes on most often used forms)

IMPORTANT DATES TO REMEMBER

- January 15 – deadline for payment of CGCI general liability insurance premium
- February 1 – deadline to submit renewal form for CGCI Group Tax Exemption Program for GTEP members
- February 15 – Liability insurance year/coverage begins
- May 1 – Annual Contact Information Form due to CGCI
- July 1 – dues to CGCI and your district
- September 1 – deadline for:
 - ✓ ROCT raffle registration (CT-NRP-1 + \$20) for the coming year
- October 1 –
 - ✓ delinquent date for CGCI dues. Delinquent organizations become ineligible to apply for CGCI liability insurance, CGCI group tax exemption program and participate in the CGCI awards program.
 - ✓ ROCT raffle report (CT-NRP-2 no fee) of raffles held previous year.
- November 15 - the deadline to file the following for organizations whose fiscal year ended June 30*
 - ✓ IRS tax return (form 990N or 990)
 - ✓ FTB tax return (form 199N)
 - ✓ ROCT annual report (form RRF-1; the fee schedule is listed on the form)

*Those with a fiscal year-end of May 31 must file by October 15. Clubs in CGCI's Group Tax Exemption Program must use the same Accounting Period as CGCI: July 1 to June 30.

OTHER FILINGS WITH NON-STANDARD DATES

- **Sales tax reports:**
 - California's Board of Equalization assigns a filing frequency (quarterly prepay, quarterly, monthly, fiscal yearly, yearly) based on reported sales tax or anticipated taxable sales at the time of registration.
 - The reporting date will appear at the top of the form that is provided.
- **Statement of Information:**
 - Every domestic nonprofit, credit union and consumer cooperative **corporation** must file a Statement of Information with the California Secretary of State, within 90 days after the filing of the initial Articles of Incorporation, and biennially* thereafter during the applicable filing period.
 - The applicable filing period for a corporation is the calendar month during which the initial Articles of Incorporation were filed and the immediately preceding five calendar months.
 - The filing fee is \$20

Terminology:

- ROCT - Registry of Charitable Trusts, California Attorney General
 - RRF – Registry Renewal Fee
 - CT-NRP – Charitable Trust, Nonprofit Raffle Program
- BOE – California Board of Equalization (sales tax)
- FTB – California Franchise Tax Board (income tax)

LINKS

IRS: <http://www.irs.gov/Charities-&-Non-Profits>

California Attorney General: <http://oag.ca.gov/charities/forms>

California Board of Equalization: <http://www.boe.ca.gov/>

California Secretary of State: <http://www.sos.ca.gov/business/be/forms.htm>

CGCI website: <http://californiagardenclubs.com/>

The following examples are for a Fiscal Year ending June 30

MONTHLY CHECKLIST

JULY

- Federal and state forms
 - Federal and state tax returns may be filed any time after the end of the fiscal year (for June 30 the deadline is Nov 15)
 - File Form 990-N (IRS) and 199-N (FTB) electronically. Paper copies are not accepted.
 - File Form RRF-1 with the State of California.
 - Form is available on the California Attorney General's website:
<http://oag.ca.gov/charities/forms>
 - Complete online, print, sign and mail along with fee, if applicable, to address shown on form
 - **NOTE:** Charities that are required to register and report to the Attorney General must also file a copy of their Form 990, 990-PF or 990-EZ, together with Form RRF-1. (From the California Attorney General's *Guide for Charities*)
 - **July 1: Dues are due**
 - CGCI membership dues - **\$2.75** per member including life and honorary members (**NOTE: NEW dues amount effective July 1, 2016**)
 - Payment forms are available on the CGCI website
 - Go to www.californiagardenclubs.com: click on the **Forms (Menu)**
 - In the By Category tab under "Membership & Dues" select **DUES: Annual Form (Club/APS Initial payment)**.
 - Complete and submit as directed
 - **NOTE: Effective July 1, 2015 there is a NEW MEMBERSHIP Chairman and MAIL ADDRESS...check the form.**
 - District Dues – each district establishes its own dues rate. These are separate from CGCI dues.
 - Forms and instructions are available from your district treasurer
- Note:** *dues are based on the number of members paid for the new fiscal year as of the date check is submitted. New or renewing members who pay after this date are accounted for in periodic "additional members" payments throughout the year.*
- Annual renewal form for **clubs** and **associate plant societies**
 - Go to www.californiagardenclubs.com: click on the **Forms (Menu)**
 - In the By Category tab under "Membership & Dues" select **"Membership: Contact Information Annual Form (Club/APS)**
 - Annual renewal form for youth groups
 - Go to www.californiagardenclubs.com: click on the **Forms (Menu)**
 - In the By Category tab under "Membership & Dues" select **Youth: New/Renewal Registration Form**
 - Your club bylaws may require an "audit" or "review."
 - Check to see what is required and the date due
 - **NOTE:** *"As of January 1, 2005 charitable organizations with gross revenues of less than \$2,000,000 are not required to have an independent audit. At minimum, the board of directors of such organizations should review the charity's financial records regularly. An internal audit/financial review committee could be created to review the organization's finances and watch for irregularities".* (From the California Attorney General's *Guide for Charities*)

AUGUST

- Dues to CGCI and the district

SEPTEMBER

- **September 1 – deadline for**
 - ROCT raffle registration (CT-NRP-1 + \$20) for the coming year
- CGCI Fall Board Meeting is often held in September (check the CGCI Official Calendar on the website for exact dates)
 - Packets containing Membership cards, *CGCI Yearbook, Manual & Rosters* and a variety of free promotional materials are distributed to district directors.
 - District directors ensure each club that has paid dues to that point receives its packet
 - Clubs submitting payment after the CGCI Fall Board Meeting will bear the expense of having the packets mailed.
- Dues for additional members may be submitted to CGCI and the district
 - For CGCI additional member dues go to www.californiagardenclubs.com: click on the **Forms (Menu)**
 - In the By Category tab under “Membership & Dues” select **DUES: Additional Member Form (Clubs/APS)**
 - Check with your District Treasurer for payment instructions

OCTOBER

- October 1 – deadline for CGCI dues (initial payment for the fiscal year).
 - Delinquent organizations become ineligible to apply for liability insurance, group tax exemption program and participate in the awards program
 - ROCT raffle report (CT-NRP-2 no fee) of raffles held previous year.
- **October 15** – deadline for filing the following if your fiscal year ends May 31
 - IRS tax return (form 990N or 990)
 - FTB tax return (form 199N)
 - ROCT annual report (form RRF-1)
- Dues for additional members may be submitted to CGCI and the district

NOVEMBER

- November 1-15: General Liability Insurance bill will arrive from CGCI and must be paid by January 15
- **November 15** - deadline for filing the following for organizations whose fiscal year ends **June 30**
 - IRS tax return (form 990N or 990)
 - FTB tax return (form 199N)
 - ROCT annual report (form RRF-1)
- Dues for additional members may be submitted to CGCI and the district

DECEMBER

- Dues for additional members may be submitted to CGCI and the district

JANUARY

- **January 15** – Deadline to submit forms and premium payment for
 - CGCI General Liability Insurance
 - Payable to CGCI and mailed to **CGCI’s Insurance Chairman (listed on the form)**
 - Forms available on the CGCI website
 - Go to www.californiagardenclubs.com: click on the **Forms (Menu)**
 - In the By Category tab under “Liability Insurance” and select **Insurance: Application Form (current year)**
 - Late fee of \$20 for premiums received after January 15
 - Directors & Officers Insurance
 - Payable and mailed **directly to the Insurance provider**
 - Go to www.californiagardenclubs.com: click on the **Forms (Menu)**
 - In right sidebar (Related Publications) under “Administration-General select **Insurance: D&O Brochure**
- January 31 – check California Sales Tax records for filing date
- Dues for additional members may be submitted to CGCI and the district

FEBRUARY

- **February 1** - Deadline for organizations in CGCI's Group Tax Exemption Program to submit renewal application and payment.
 - Forms and instructions for renewal will be sent to all GTEP participants by the GTEP chairman
 - Renewals are for the July 1-June 30 fiscal year, and must be postmarked by February 1 prior to the July 1 date. To renew the club [or district] must:
 - have paid CGCI and District dues for the current fiscal year
 - maintain a description of the activities of your club [or district] in order to document that the majority of your club [or district] activities are educational
 - maintain a record of the sources of receipts and the nature of expenditures, and submit a financial report for the previously completed fiscal year
 - **have filed all required Federal and California tax reports for the previous fiscal year**
 - have an authorized officer of your club [or district] give permission to CGCI each year, IN WRITING, that states your club [or district] wants to be included in the CGCI group tax exemption
- Dues for additional members may be submitted to CGCI and the district

MARCH-APRIL

- Dues for additional members may be submitted to CGCI and the district
- Contact information for new presidents and treasurers may be submitted to CGCI

JUNE-JULY

- Contact information for new presidents and treasurers may be submitted to CGCI
- Check to make sure all forms have been filed and all payments made
- Prepare final financial statements for the year and submit for review if required

IRS REQUIREMENTS:

1. **Who MUST file?** Any nonprofit organization whether it has received a federal tax exempt determination or not, and whose gross receipts are normally \$50,000 or less per tax year.
2. **What?** Electronic Form 990-N is for small nonprofits to use to satisfy a reporting rule for groups grossing \$50,000 or less. The "e-Postcard" is required of every exempt organization (except churches) that do not have to file (or choose to file) a Form 990 or a Form 990EZ.
3. **What else?**
 - a. Organizations that have **failed to file this form for three successive years** have had their tax-exempt status automatically **revoked by the IRS** and must apply to the IRS to reinstate their tax exempt status.
 - b. **Organizations that are members of CGCI's Group Tax Exemption Program:**
 - i. **If revoked, club is NO LONGER a member of GTEP and cannot re-apply to GTEP** should they receive IRS reinstatement
4. **When?** The e-Postcard is due every year by the 15th day of the 5th month after the close of your tax year.
5. **Instructions for filing a Form 990-N:**
 - a. This can **only** be done on a computer (at home or public library, for example), it must not be downloaded and mailed in to the IRS.
 - b. **You will need your club's EIN** to file, following the instructions below.
 - c. **Go to <http://epostcard.form990.org>**
 - i. Click on "Register as a New User" the first time you file; (in the future you will just log in and file); click on "Next."
 - ii. On the "Request Login ID" page you will select "Exempt Organization," the program will provide you with your "Login ID" (**WRITE IT DOWN!!!**).
 - iii. It will ask for a Password (**MAKE UP YOUR OWN AND WRITE IT DOWN!!!**). Fill in the rest of the page and click on "next."
 - iv. You may get a message that "you will receive an email containing a link that will allow you to activate your login ID and create your e-postcard." (The email could arrive in as few as five minutes.)
 - v. When you click on the link in the email, you will follow the instructions to "Activate Login ID" **NOTE:** Because you are under the CGCI umbrella the "Org Name" may read "California Garden

Clubs, Inc." (**NOT TO WORRY**, see item viii below); Enter the password you wrote down at #3 and click "Next."

- vi. Click on "Create your Form 990-N (e-Postcard) Now."
- vii. On the "Organization Information" page the IRS will provide the tax year period they have on file for you; you will click that you haven't gone out of business and that your gross receipts are normally \$50,000 or less. (If normally **greater** than \$50,000 you need a different form [990 or 990-EZ] and cannot file the 990-N); again the "legal name" may show as California Garden Clubs, Inc.--Refer to # viii; click "Next Page."
- viii. On this page ("Organization Address and Principal Officer Information") you can **enter, in the DBA area, your club's name and fill in the rest of the information and click "Save Changes;"** Then click "Submit Filing to IRS." This completes the filing process.
- ix. You should click on for a few screens. You will receive an email from Urban.org that the IRS has accepted your e-Postcard. Then you should click back through the process, entering your Login ID and Password and then view and print out the postcard (this is not a necessary part of the filing). **SAVE THIS PRINTOUT**, in case there is any question about whether you have filed. **DO NOT mail the form to the IRS.**
- x. Be sure to save your printouts, Login ID and Password for your Club officers now and in the future.

WHAT ARE CALIFORNIA'S REQUIREMENTS?

The organization **MUST** file an annual state tax return with the Franchise Tax Board (FTB)

Note: It is called an "Exempt Organization Annual Information Return"

1. **Who?** The requirements are similar to those of the IRS... Any nonprofit organization whether it has received a state tax exempt determination or not, and whose gross receipts are normally \$50,000 or less per tax year.
 - a. Go to https://www.ftb.ca.gov/businesses/Exempt_organizations for detailed information on FTB requirements.
2. **What?** Electronic form 199N is the FTB e-Postcard filed online.
 - a. Go to https://www.ftb.ca.gov/online/199N_ePostcard for complete instructions and to start the filing process
 - b. You will need your 7-digit California Corporation Number or ID number assigned by the state. (Ex: 1234567)
 - c. You may elect to file Form 199

Registry of Charitable Trusts (ROCT) Initial Registration

All charitable corporations, unincorporated associations, trustees, or other persons holding assets in trust for charitable purposes must register with the Attorney General's Registry of Charitable Trusts **within 30 days** of initially receiving assets (funds, property, etc.). NOTE: For more information see the **California Attorney General Guide for Charities**. It can be downloaded from the CGCI website.

- Go to www.californiagardenclubs.com: click on the **Forms (Menu)**
- In right sidebar (Related Publications) under Non-Profit select **California Charity: CA Attorney General Guide for Charities**

To complete initial registration, **submit the following documents and information to the Registry:**

1. Form CT-1 (available for download from <http://oag.ca.gov/charities/forms>)
2. Founding documents, as follows:
 - a. Corporations: articles of incorporation and all amendments and current bylaws.
 - b. Associations: instrument creating the organization (bylaws, constitution, and/or articles of association).
 - c. Trusts: trust instrument or will and decree of final distribution.
 - d. Trustees for charitable purposes: statement describing your operations and charitable purpose.
3. IRS Form 1023, if submitted to IRS.
4. IRS determination letter, if received from IRS.
5. \$25.00 initial registration fee.
6. Upon completion of filing the CT-1 you will receive a CT ID number, i.e. CT-012345

Mail the above to:

California Attorney General's Office, Registry of Charitable Trusts
P.O. Box 903447, Sacramento, CA 94203-4470

ROCT Annual Filing

- Every charitable nonprofit corporation, unincorporated association or trustee holding assets for charitable purposes that is required to register with the Attorney General's Office **is also required to annually file Form RRF-1** regardless of whether the corporation files Form 990s annually or is on extended reporting.
- **NOTE:** Charities that are required to register and report to the Attorney General must also file a copy of their Form 990, 990-PF or 990-EZ, together with Form RRF-1. (From the California Attorney General's *Guide for Charities*)

If you aren't sure if a federal or state form has been filed you can check:

- IRS: Go to the "Exempt Select Check" page on the IRS website and follow the instructions
 - <http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check>
- California: Go to the Attorney General's website
 - <http://oag.ca.gov/charities>
 - On right side of page click on "registry search"
 - Type your organization's name in the "Organization Name" box (be sure it is the official name)
 - Your record will appear with a complete list of the forms filed to date

GENERAL CGCI INFORMATION – WHERE DO I SEND THE CHECK?

- Information and forms are available on the CGCI website - <http://californiagardenclubs.com>
- Unless otherwise specified all checks are **PAYABLE TO CGCI** and mailed to the chairman listed on the pertinent form

CGCI MEMBERSHIP DUES

- Payment forms are to be completed online
- Initial payment due July 1:
 - Go to www.californiagardenclubs.com: click on the **Forms (Menu)**
 - In the By Category tab under "Membership & Dues" select **DUES: Annual Form (Club/APS Initial payment)**
 - Click to open – follow the instructions to complete, print and submit electronically
 - Be sure to print TWO copies (one to mail, one for your records) prior to clicking the "submit" button
 - Click "submit"
 - Mail the printed copy with an initial dues payment covering the **number of members paid to that point** for the upcoming year (you do not need to wait until every renewing member is paid)
 - make check payable to "CGCI" and mail to the CGCI Chairman listed on the form. **NOTE: NEW DUES mailing address – July 1, 2015**
 - check the math and that the numerical data matches the written data on the check
- Additional members:
 - *Clubs or associate plant societies shall forward dues periodically, for additional members joining after July 1, to the membership chairman.*
 - **NOTE: Dues for additional members may be paid at any time (upon receipt, monthly or quarterly)**
 - For CGCI additional member dues go to www.californiagardenclubs.com: click on the **Forms (Menu)**
 - In the By Category tab under "Membership & Dues" select **DUES: Additional Member Form (Clubs/APS)**
 - Click to open – follow the instructions to complete and submit (same as original dues payment above)

CGCI OFFICIAL PROGRAMS AND PROJECTS

Effective **July 1, 2015**, there are several **NEW CHAIRMEN and/or NEW MAILING ADDRESSES** (new information is highlighted in **yellow** below) for donations and fees. Please make sure that you are using the correct form and mail address.

CGCI GROUP TAX EXEMPTION PROGRAM: <http://californiagardenclubs.com>, click on “**Member Benefits**” (Menu)

The initial application fee is \$35 and annual renewal fee is \$15.

- **Krystal Migliore, Chairman**
 - P.O. Box 1414, Gridley, 95948-1414 (530) 846-7200
 - gtep@cagardenclubs.org
 - Make check payable to: *CGCI, “GTEP” in memo line*

LIABILITY INSURANCE: <http://californiagardenclubs.com>, click on “**Member Benefits**” (Menu)

- Only eligible clubs and associate plant societies may participate. NOTE: Rates are subject to change.
- Effective dates – February 15 – February 15; Premiums due January 15
 - Notice of rate for coming year mailed in October to all insured groups.
- **Shane Looper, Chairman**
 - 213 Carmelo Lane, South San Francisco 94080-2204 650-871-0172
 - CGCIInsurance@cagardenclubs.org
 - Make check payable to: *CGCI, “insurance” in memo line*
 - Late Fee- \$20.00 late fee will be charged if payment arrives after January 15.

STATE PROJECTS: <http://californiagardenclubs.com>, click on “**Projects & Fundraisers**” (Menu)

- **ANZA-BORREGO DESERT STATE PARK**
 - Janet Eyre, CGCI State Parks Chairman
 - **Mail check to:** California Garden Clubs, P.O. Box 75, Graton 95444-0075
 - David_eyre@mail.com 760-762-6555
 - Make check payable to *CGCI*, Indicate “*ABDSP Visitor Center Garden*” in the memo line
- **CGCI ENDOWMENT FUNDS**
 - Board of Trustees: Julie West, Chairman
 - **Mail check to:** California Garden Clubs, P.O. Box 75, Graton 95444-0075
 - julieawest@aol.com 707-829-9342 / (C)707-484-6199
- **HONOR BOOK**
 - **Deedee Speer, Honor Book Chairman**
 - 30861 Saddleback Road, Valley Center, 92082-3848 760-212-6339
 - jbspeer@aol.com
 - Make check payable to: *CGCI, “honor book” in memo line*
- **LIFE MEMBERSHIPS (CGCI, Pacific Region, NGC)**
 - Carlotta Wixon, Life Memberships Chairman
 - 14216 Karry’s Place, Grass Valley, CA 95945-7934, 530-273-4813
 - lifemember@cagardenclubs.org
 - Make check payable to: *CGCI*
 - Obtain appropriate application from the CGCI website or contact the chairman

- **PENNY PINES**
 - **Checks are payable to Forest Service USDA** (\$68 increments)
 - Remit to: Individual forests, addresses available on CGCI website
 - **Donation and notification form** at: www.californiagardenclubs.com/pennypines
 - Phyork1932@aol.com 510-724-4612

- **PRESIDENT'S PROJECT: "ENCOURAGING FUTURE GARDENERS"**
 - **President's Project Chairman: Maryanne Lucas**
 - 1986 Channelford Road, Westlake Village 91361-3558
 - Details: www.californiagardenclubs.com/presidentsproject
 - Make check payable to: *CGCI*

- **PROJECT MISSION BLUE**
 - Shane Looper, Project Chairman
 - 213 Carmelo Lane, So. San Francisco, CA 94080-2204, 650-871-0172
 - SLooper@sbcglobal.net
 - Make check payable to: *CGCI*
 - A five year project in partnership with the Golden Gate National Parks Conservancy. Obtain appropriate form from the CGCI website or contact the Chairman

- **RARE PLANT TREASURE HUNT**
 - **Chairman, TBA**
 - **Mail check to:** California Garden Clubs, P.O. Box 75, Graton 95444-0075
 - Make check payable to: *CGCI, "Treasure Hunt" in memo line*
 - cgci@cagardenclubs.org

- **REFORESTATION & RESTORATION PROJECT**
 - Judy Unrine, Chairman
 - **Mail check to:** California Garden Clubs, P.O. Box 75, Graton 95444-0075
 - Judysgarden01@gmail.com 310-378-0227
 - Make check payable to: *CGCI, "Reforestation/Restoration" in memo line*

- **SCHOLARSHIPS**
 - **Scholarship Chairman, Martha Smyser**
 - **Mail check to:** California Garden Clubs, P.O. Box 75, Graton 95444-0075
 - Make check payable to: *CGCI, "Scholarship" in memo line*
 - cgci@cagardenclubs.org

- **SEMPERVIRENS FUND**
 - Rosa Radicchi, Project Chairman
 - **Mail check to:** California Garden Clubs, P.O. Box 75, Graton 95444-0075
 - Radicchi@aol.com 831-460-0545
 - Make check payable to *CGCI*, indicate "*Sempervirens Fund*" in the memo line

Organization Information Sheet

The following information is required to file annual reports with the IRS and/or the state of California.

*****Please keep with your important papers and share with all appropriate officers*****

Organization Name: _____

For Club or APS: Your District's Name: _____

*Our **Federal Employer Identification Number**: _____

- An Employer Identification Number (EIN) is also known as a Federal Tax Identification Number, Federal Employer Identification Number (FEIN), Tax Identification Number TIN or Tax ID that the Government assigns to an entity to identify the business (including non-profit organizations).
- It is a 9 digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes.

*Our **California Corporation or Franchise Tax Board** entity number: _____

- Like the EIN, it is a 7 digit number (1234567) assigned by the Attorney General (for corporations) or FTB for filing and reporting purposes

*Our **California Registry of Charitable Trust** registration number _____

- It is a 6 digit number (example: CT 012345) assigned by the Attorney General's office when the initial registration application is approved.
- Your organization will be listed on the California Registry which is available to the public

*Our **California Registry of Charitable Trust Raffle** registration number _____

- It is a 4 digit number assigned by the Attorney General's office when the initial raffle registration application is approved.

*Our **California Board of Equalization Seller's Permit** number _____

- Any organization conducting sales (plants, logo items, cookbooks etc.) are required to register with BOE and pay sales tax annually. A xxx-xxxxxx number is issued by the BOE

**PLEASE NOTE: Each of the above numbers must be unique to your organization. DO NOT use a number assigned to California Garden Clubs, Inc. or to your District.*

- If you have a number and are unsure of its owner, go to <http://oag.ca.gov/charities>, click on Registry Search and enter the number in the appropriate field.
- If it is a valid number the owner's record will be displayed.

Organizations must file annually by November 15th following the close of the fiscal year June 30th

Those organizations with total annual revenue of \$50,000 or less may file IRS 990-N and FTB 199N online.

- You will need a password to complete and submit the IRS 990-N form.
- Choose a password for the organization NOT one that is personal to an individual. And NEVER ONE THAT IS USED FOR ANOTHER ACCOUNT.
- The password should be known to at least the President and Treasurer.
- When officers change at the end of a term, the password should be passed to the new officers.

IRS filing:

LogIn ID (it's the IRS EIN) _____

Our password _____

California FTB filing:

LogIn ID (it's the CA FTB entity #) _____

Registry of Charitable Trusts (filings and annual reports): Go to the California Attorney General's website:

www.oag.ca.gov/charities/forms_and_download_CT-1, RRF-1, CT-NRP-1 and CT-NRP-2

BDavies/2015

Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 445-2021

WEBSITE ADDRESS:
<http://ag.ca.gov/charities/>

**INITIAL
REGISTRATION FORM
STATE OF CALIFORNIA
OFFICE OF THE ATTORNEY GENERAL
REGISTRY OF CHARITABLE TRUSTS**
(Government Code Sections 12580-12599.7)



NOTE: A \$25.00 REGISTRATION FEE MUST ACCOMPANY THIS REGISTRATION FORM. MAKE CHECK PAYABLE TO DEPARTMENT OF JUSTICE.

Pursuant to Section 12585, registration is required of every trustee subject to the Supervision of Trustees and Fundraisers for Charitable Purposes Act within thirty days after receipt of assets (cash or other forms of property) for the charitable purposes for which organized.

Every charitable (public benefit) corporation, association and trustee holding assets for charitable purposes or doing business in the State of California must register with the Attorney General, except those exempted by California Government Code section 12583. Corporations that are organized primarily as a hospital, a school, or a religious organization are exempted by Section 12583.

Name of Organization: _____

The name of the organization should be the legal name as stated in the organization's organizing instrument (i.e., articles of incorporation, articles of association, or trust instrument).

Official Mailing Address for Organization:

Address: _____

City: _____

State: _____

ZIP Code: _____

Organization's telephone number: _____

Organization's e-mail address: _____

Organization's fax number: _____

Organization's website: _____

All organizations must apply for a Federal Employer Identification Number from the Internal Revenue Service, including organizations that have a group exemption or file group returns.

Federal Employer Identification Number (FEIN): _____

Group Exemption FEIN (if applicable): _____

All California corporations and foreign corporations that have qualified to do business in California will have a corporate number. Unincorporated organizations are assigned an organization number by the Franchise Tax Board upon application for California tax exemption.

Corporate or Organization Number: _____

Attach your founding documents as follows:		
A) Corporations - Furnish a copy of the articles of incorporation and all amendments and current bylaws. If incorporated outside California, enter the date the corporation qualified through the California Secretary of State's Office to conduct activities in California.		
B) Associations - Furnish a copy of the instrument creating the organization (bylaws, constitution, and/or articles of association).		
C) Trusts - Furnish a copy of the trust instrument or will and decree of final distribution.		
D) Trustees for charitable purposes - Furnish a statement describing your operations and charitable purpose.		
Has the organization applied for or been granted IRS tax exempt status Yes No		
Date of application for Federal tax exemption: _____		
Date of exemption letter: _____ Exempt under Internal Revenue Code section 501(c) _____		
If known, are contributions to the organization tax deductible? Yes No		
Attach a copy of the Application for Recognition of Exemption (IRS Form 1023) and the determination letter issued by the IRS.		
Does your organization contract with or otherwise engage the services of any commercial fundraiser for charitable purposes, fundraising counsel, or commercial coventurer? If yes, provide the name(s), address(es), and telephone number(s) of the provider(s):		
Commercial Fundraiser	Fundraising Counsel	Commercial Coventurer
Name		
Address		
City	State	ZIP Code
Telephone Number		
Commercial Fundraiser	Fundraising Counsel	Commercial Coventurer
Name		
Address		
City	State	ZIP Code
Telephone Number		
Commercial Fundraiser	Fundraising Counsel	Commercial Coventurer
Name		
Address		
City	State	ZIP Code
Telephone Number		
I declare under penalty of perjury that I have examined this registration form, including accompanying documents, and to the best of my knowledge and belief, the form and each document are true, correct, and complete.		
Signature _____ Title _____ Date _____		
If additional information is required, please refer to the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Government Code sections 12580-12599.7), the Administrative Rules and Regulations pursuant to the Act (California Code of Regulations, Title 11, Sections 300-312.1).		
If you have questions regarding registration, or need assistance, information is available on our website at http://ag.ca.gov/charities/ or you can reach us by telephone at (916) 445-2021 or fax at (916) 444-3651.		

SAMPLE

MAIL TO:
 Registry of Charitable Trusts
 P.O. Box 903447
 Sacramento, CA 94203-4470
 Telephone: (916) 445-2021

WEB SITE ADDRESS:
<http://ag.ca.gov/charities/>

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
 11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.



State Charity Registration Number _____ Name of Organization _____ Address (Number and Street) _____ City or Town, State and ZIP Code _____	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report Corporate or Organization No. _____ Federal Employer I.D. No. _____
--	---

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)
 Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between 100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A - ACTIVITIES

For your most recent full accounting period (beginning ____/____/____ ending ____/____/____) list:

Gross annual revenue \$ _____ Total assets \$ _____

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input type="checkbox"/>
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input type="checkbox"/>
3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?	<input type="checkbox"/>	<input type="checkbox"/>
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input type="checkbox"/>
5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.	<input type="checkbox"/>	<input type="checkbox"/>
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.	<input type="checkbox"/>	<input type="checkbox"/>
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input type="checkbox"/>
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input type="checkbox"/>
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input type="checkbox"/>	<input type="checkbox"/>

Organization's area code and telephone number (_____) _____ - _____

Organization's e-mail address _____

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of authorized officer	Printed Name	Title	Date

Save As

Print

Reset Form

**APPLICATION FOR REGISTRATION
 NONPROFIT RAFFLE PROGRAM**
 (California Penal Code section 320.5)



The registration period is September 1 to August 31.
 After August 31, a new registration is required.

A CHECK IN THE AMOUNT OF \$20 MADE PAYABLE TO DEPARTMENT OF JUSTICE MUST ACCOMPANY THIS REGISTRATION FORM

MAIL TO:
 Office of the Attorney General
 Registry of Charitable Trusts
 P.O. Box 903447
 Sacramento, CA 94203-4470

STREET ADDRESS:
 1300 I Street
 Sacramento, CA 95814
 Telephone: (916) 445-2021

WEBSITE ADDRESS:
 www.oag.ca.gov/charities

Proof of California Franchise Tax Board exempt status must be attached to this registration application. This application will otherwise be deemed deficient and returned to the organization.

(For Registry Use Only)

Raffle Registration Number: _____

Name of Organization

Provide at least one of the following:

Address of Organization

Federal Employer Identification Number (FEIN):

City or Town, State and ZIP Code

E-mail Address

Corporate Number: _____

Telephone Number

Organization Number: _____

Fax Number

State Charity Registration Number: _____

Specify the organization's tax - exempt status pursuant to California Revenue and Taxation Code section:

- | | |
|--|--|
| <input type="checkbox"/> 23701a Labor, agricultural, or horticultural organizations | <input type="checkbox"/> 23701g Nonprofit pleasure and recreation clubs |
| <input type="checkbox"/> 23701b Fraternal beneficiary societies, orders or associations | <input type="checkbox"/> 23701k Religious or apostolic corporations having common or |
| <input type="checkbox"/> 23701d Religious, charitable, scientific, testing for public safety, literary, educational, amateur sports or prevention of cruelty to children or animals organization | <input type="checkbox"/> 23701l Domestic fraternal societies, orders or associations |
| <input type="checkbox"/> 23701e Business leagues, chambers of commerce, real estate boards, and boards of trade | <input type="checkbox"/> 23701t Homeowners and associations |
| <input type="checkbox"/> 23701f Civic leagues, social welfare organizations and local employee organizations | <input type="checkbox"/> 23701w Veterans organizations |



Proposed date(s) of raffle(s) [REQUIRED] _____
 (month/day/year)

By signing this application for registration, I hereby certify all of the following:

1. Applicant is a private, nonprofit organization, 2. Applicant has been qualified to conduct business in the State of California for at least one year prior to the raffle first held and 3. all information provided on this application is true and correct.

 Signature of Authorized Officer or Director Who Prepared This Form

 Date

 Printed Name of Authorized Officer or Director

 Title of Authorized Officer or Director

NONPROFIT RAFFLE REPORT



A report must be completed for each year in which a raffle was conducted (September 1 through August 31).

Reports are due on or before October 1.
(California Penal Code section 320.5)

MAIL TO:
Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
Telephone: (916) 445-2021

WEBSITE ADDRESS:
www.oag.ca.gov/charities/

PART A: General Organization Reporting Information

Name of Organization	Provide at least one of the following: Raffle Registration Number: _____ Federal Employee Identification Number (FEIN): _____ Corporate Number: _____ Organization Number: _____ State Charity Registration Number: _____
Address of Organization	
City or Town, State and ZIP Code	
E-mail Address	
Telephone Number	
Fax Number	

SAMPLE

Part B: Raffle Information

- Raffle year ending August 31, _____ (Year)
- Aggregate gross receipts from the operation of raffle(s): \$ _____
- Aggregate direct costs incurred by the organization from the operation of raffle(s): \$ _____
- Were funds *from sources other than ticket sales* used to pay for administration or other costs of conducting the raffle(s)? Yes No
If yes,
4(A) Total funds *from sources other than ticket sales* used for the administration or other costs of conducting the raffle(s)?

4(B) What was the source of these funds?

- Describe the charitable or beneficial purpose for which the raffle proceeds were used. _____
- Were some or all of the raffle proceeds used for the benefit of another eligible organization? Yes No
6(A) If the answer to 6 above is yes, provide the following information for each organization for which the proceeds were used. Attach additional sheets of paper, if necessary.

NONPROFIT RAFFLE REPORT

Recipient Organization Address of Recipient Organization City, State, and ZIP Code	\$ _____ Exact Dollar Amount of Proceeds to Recipient Organization Contact Person for Recipient Organization Telephone Number of Recipient Organization
--	--

Part C: Certification by Authorized Officer or Director of Reporting Organization

For the raffle(s) held during the year ending August 31, _____, I hereby certify that: <div style="text-align: center;">(Year)</div>				
	True	False		
1) At least 90% of the gross receipts (total dollar amount prior to deduction of expenses) received from the sale of raffle tickets was used for the beneficial or charitable purposes of the eligible organization conducting the raffle or for the benefit of another eligible organization.	<input type="checkbox"/>	<input type="checkbox"/>		
2) None of the funds required to be used for beneficial or charitable purposes were provided to an officer, director or member (as defined by Corporations Code section 5056) of the organization which conducted the raffle(s).	<input type="checkbox"/>	<input type="checkbox"/>		
3) No person involved in or connected with the conduct of the raffle(s) was compensated by the organization conducting the raffle(s) from raffle proceeds required to be used for beneficial or charitable purposes.	<input type="checkbox"/>	<input type="checkbox"/>		
4) No gaming machine, apparatus or device, including but not limited to one which meets the definition of a slot machine as described in California Penal Code sections 330a, 330b, or 330.1, was used in conducting the raffle(s).	<input type="checkbox"/>	<input type="checkbox"/>		
5) No individual corporation, partnership or other legal entity has or holds a financial interest in the conduct of the raffle(s) other than the organization conducting the raffle(s) or any private, nonprofit eligible organization which received funds from the raffle(s).	<input type="checkbox"/>	<input type="checkbox"/>		
6) No raffle was conducted, and no raffle tickets were sold, traded, or redeemed, within an operating racetrack enclosure, satellite wagering facility, or gambling establishment.	<input type="checkbox"/>	<input type="checkbox"/>		
7) Tickets were not sold, traded or redeemed over the Internet.	<input type="checkbox"/>	<input type="checkbox"/>		

If the answer to any question in Part C, Items 1 through 7, was "False", please explain the circumstances that support the answer. Use additional sheets of paper, if necessary, for the explanation. If the answer to more than one question in Part C was "False", reference the question number next to each explanation.

In signing this Nonprofit Raffle Report, I hereby certify that all of the information contained herein is true and correct.

 Signature of Authorized Officer or Director Who Prepared the Report

 Date

 Printed Name of Authorized Officer or Director

 Title of Authorized Officer or Director