

District & Club Treasurer's Annual Tax Filing Information

Revised Sept. 2024

At the end of the Club's fiscal year (May 31st or December 31st), Clubs are **required** to file the following forms.

The following information is needed for filing your tax forms.

1. EIN number, also known as a Taxpayer Identification Number, (a 9-digit number, NN-NNNNNNN)
 2. Articles of Incorporation Number
 3. State of California Charity Registration Number
 4. LEGAL Club name and mailing address
 5. Principal Officer's name and address
 6. Club's website address, if available
 7. Confirmation of organization's annual gross receipts
 8. Print each report for your records
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1. **California e-Postcard (Form 199N) – CA State Taxes**
File electronically
Clubs with gross receipts less than \$50,000 need to file Form 199N or 199N-EZ **annually**
Website: **www.ftb.ca.gov** (under “search”, type in Form 199N)
CA ID required for logging into the site: This is a 7-digit number without a dash or CT
FEIN ID required: Use your club specific number
 2. **IRS (Form 990N) e-postcard – Federal Taxes**
File electronically
Due annually by the 15th day of the 5th month after close of fiscal year (Oct. 15th or May 15th)
Website: **<https://www.irs.gov/charities-non-profits>**
Log-On ID: will be required as you set up the account with **LOGIN.GOV** or **ID.me**
Password: required
 3. **Attorney General of California – Registry of Charitable Trusts (Form RRF-1)**
File electronically
Gross Annual Revenue: Less than \$50,000 filing fee is \$25.00
Gross Annual Revenue: Between \$50,000 and \$100,000 filing fee is \$50.00, a check **must** be submitted with the completed form. This now requires reporting In-Kind (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 (Form CT-TR-1)**
File electronically (NEW as of Feb 2, 2020)
Gross Annual Revenue less than \$50,000 and must report In-Kind (noncash) donations
Website: **<http://oag.ca.gov/charities>**
State Charity registration number required
 5. **California Secretary of State -- Statement of Information (Form SI-100)**
File electronically – in some cases a 990-EZ can be filled with the Attorney General's Offices in lieu of this form
Due Bi-annually for club year ending in an odd-number, or when there is a change of one or more or the three executive officers
Requires payment of \$20 fee, update fee is \$5.00
Website: **www.bizfileonline.sos.ca.gov** you may need to set up a bizfile account, CA ID required
Corporate name: Must use club's legal name. Must be accurate and complete

Raffle Permit & Application and Information

If you hold raffles, you are legally required to apply for a permit and report your proceeds.

You must have a letter of Determination Issued to Your FEIN number from the IRS.

6. Attorney General of California – Raffle Application (Form CT-NRP-1)

Fill in form electronically and print to mail into Registry of Charitable Trusts, retain a copy for Club records.

A printed copy of current tax exemption determination or status letter (from Franchise Tax board) MUST accompany Raffle Application.

Must use entity name exactly as appears on Franchise Tax Board Documents.

The permit is for Jan 1 - December 31st, and MUST be reapplied for every year.

Apply by November 1st, for following year, 60 days required to process.

Website: www.oag.ca.gov/charities for Form CT-NRP-1

Website: www.ftb.ca.gov for charity determination status letter

File using State Charity Registration Number or Organization Number or FEIN

List the dates you plan to have a raffle (i.e. club meetings)

Filing fee is \$30 made payable to Department of Justice

7. *Attorney General of California – Raffle Report (Form CT-NRP-2)

Fill in form electronically, print, then mail to Department of Justice, Office of Attorney General, Registry of Charitable Trusts

Retain a copy for Club records

File using State Charity Registration Number, Raffle Registration Number, FEIN, Corporation/Organization Number

Provide a list with amount(s), Organization name & address, their contact person and phone number, of other non-profit organization(s) that received at least 90% of your funds generated from raffles

Website: www.oag.ca.gov/charities

* Based on information obtained from Attorney General of California website: Instructions for Nonprofit Raffle Reports (CT-NRP-2), form revised 8/2022.