

Have you ever wished for a better way to keep track of your nonprofit's compliance responsibilities every year? You're not alone. That's why CalNonprofits has compiled this handy comprehensive checklist to help you keep up to date with your annual filing requirements — all in one place, with links to the resources you need if you have questions.

California nonprofits have many forms to file each year, some with various departments of the State of California, others with the federal IRS. To find out if you have missed any filings, visit the [California State Registry of Charitable Trusts](#). Type in the name of your nonprofit and it will show you as being "Current" or "Delinquent." (Tip: If the database doesn't find your organization, try using your FEIN rather than your name. And the database can take up to two minutes to return a search result, so be patient.)

If you're delinquent on a form, use <http://oag.ca.gov/charities/contact> to contact the Attorney General's office and ask to work with them on making everything current. Our members have found the AG's staff to be cordial and helpful. Please be aware that failure to file may result in penalties or even the revocation of your tax exempt status.



California Forms

CALIFORNIA ATTORNEY GENERAL



Annual Registration Renewal Fee Report (RRF-1 Form): All registered charities (regardless of receipts or assets, except those specifically exempted such as churches and other congregations), must file this form no later than four months and 15 days after the close of the organization's calendar or fiscal year. (e.g., if the fiscal year ends on December 31, this form is due on April 15.) The purpose Form RRF-1 is to assist the Attorney General's Office with early detection of charity fiscal mismanagement and unlawful diversion of charitable assets. (Note: as of March 2016 this form is under revision by the AG's office, and CalNonprofits is in touch with them on draft revisions.) This form requires a fee of between \$0 and \$300 based on your organization's total revenue that year.

CALIFORNIA FRANCHISE TAX BOARD



All nonprofits: Exempt Organization Annual Information Return (either Form 199 or FTB 199N) - This is the State of California's annual return; fees are \$10 if on time and \$25 if late (with some variations for certain types of nonprofits). These forms must be filed on or before the 15th day of the fifth month after the close of the organization's fiscal year (e.g., if the year ends December 31, the form is due no later than May 15).

- Organizations with gross receipts normally equal to or less than \$50,000 may file the **FTB 199N (the "California e-Postcard")**
- Organizations with gross receipts that normally exceed \$50,000 must file Form 199. Note: Extension of time to file on Form 199: You can get an automatic extension of seven months to file these forms by filing Form 3539 [here](#). Note that Form 3539 must be filed by the date the 199 or 199N was originally due.
- If your organization had gross revenue of \$2 million or more in the fiscal year, the [California Nonprofit Integrity Act of 2004](#) requires that you have an audit by an independent CPA; the audited statements must be attached to your Form 199.



Nonprofits with unrelated business income: Exempt Organization Business Income Tax Return (Form 109) - This form must be filed when exempt organizations have income in excess of \$1,000 from a trade or business that is unrelated to their exempt purpose. The form must be filed on or before the 15th day of the fifth month after the close of the organization's fiscal year (e.g., if the year ends December 31, the form is due no later than May 15).



Nonprofits that have declared political or lobbying activities: Political or Legislative Activities by Section 23701d Organizations (Form 3509) - The purpose of Form 3509 is to declare political or legislative activities by Section 23701d tax exempt organizations that elect to make limited expenditures to influence legislation. This form must be attached to Form 199. For more on whether you need to file the annual Form 3509 -- please see this [helpful information from Bolder Advocacy](#).

CALIFORNIA SECRETARY OF STATE



All nonprofits: Annual Statement of Information (Form SI-100) - The purpose of Form SI-100 is to assist the Secretary of State in maintaining updated information about California corporations. The form may be filed electronically. The form is due within 90 days of filing of the initial Articles of Incorporation and thereafter is due every two years during the calendar month that the Articles of Incorporation were filed and can be filed up to five months in advance of that date. Note: in the 2016 California legislative session, CalNonprofits is supporting legislative efforts to simplify reporting by providing one date on which all SI-100 forms are due (because the anniversary of incorporation is difficult to remember).

IF YOU HAD A RAFFLE OR ARE PLANNING A RAFFLE:

Nonprofit Raffles Checklist - A checklist of forms and deadlines for nonprofits conducting a raffle



Nonprofit Raffle Registration Form (CT-NRP-1) - Form to be submitted by nonprofits conducting a raffle from September 1 through August 31. This form must be submitted and approved before conducting a raffle.



Nonprofit Raffle Report (CT-NRP-2) - Use this form to report all raffles conducted during the reporting year. This form is due on or before October 1.



U.S. Federal Government: Internal Revenue Service

All nonprofits must annually file one of the following three forms:



Return of Organization Exempt from Income Tax (Form 990) - This is the federal government's annual information return for tax-exempt organizations. The form must be filed on or before the 15th day of the fifth month after the close of the organization's taxable year (e.g., if the year ends December 31, the form is due no later than May 15).



Short form Return of Organization Exempt from Income Tax (Form 990-EZ) - Tax exempt organizations with gross receipts less than \$200,000 and total assets at the end of the tax year less than \$500,000 can opt to file this form rather than Form 990. The form must be filed on or before the 15th day of the fifth month after the close of the organization's taxable year (e.g., if the year ends December 31, the form is due no later than May 15).



Annual Electronic Filing Requirement for Small Exempt Organizations (Form 990-N) - This is the federal government's annual information return for tax exempt organizations that normally have gross receipts of \$50,000 or less. The form must be filed on or before the 15th day of the fifth month after the close of the organization's taxable year (e.g., if the year ends December 31, the form is due no later than May 15); extended due dates are not applicable.

- **Nonprofits with unrelated business income: Exempt Organization Business Income Tax Return (Form 990-T)** - Form 990-T is used by tax exempt organizations to report unrelated business income if it has gross income of \$1,000 or more from a regularly conducted unrelated trade or business. The form must be filed on or before the 15th day of the fifth month after the close of the organization's taxable year (e.g., if the year ends December 31, the form is due no later than May 15).

Please note that the above list does not include forms related to employees, healthcare provision, facility management, or other forms not specifically for nonprofits.



CALIFORNIA ASSOCIATION OF NONPROFITS

California's nonprofits & the communities we serve

CalNonprofits is a statewide policy alliance of nearly 10,000 organizations, representing and promoting California's growing nonprofit sector. We work to bring the full power of nonprofits to strengthening communities.

MAIN OFFICE
400 Montgomery St., Suite 500
San Francisco, CA 94104

(800) 776-4226

SACRAMENTO OFFICE
1029 H Street, Suite 104
Sacramento, CA 95814

OTHER OFFICES
Los Angeles
Capitola

CalNonprofits.org

Other Useful Resources



CALIFORNIA ATTORNEY GENERAL FORMS

Some of the forms available through the Attorney General's website:

- **Attorney General's Guide for Charities** - The guide provides practical information and answers to questions frequently asked about charities and summarizes some of the laws governing nonprofits.
- **Initial Registration with the Registry of Charitable Assets (Form CT-1)** - Form used by all charitable corporations to register with the Registry of Charitable Assets. The form is due within 30 day so of initially receiving assets. The guide to completing this form can be found [here](#).
- **Annual Commercial Fundraiser Registration Form (CT-ICF Form)** - Annual registration form used by commercial fundraisers to register with the Registry of Charitable Trusts. It must be completed prior to soliciting any funds. The form is due January 15 of the applicable year. Instructions for completing the form can be found [here](#).
- **Annual Fundraising Counsel Registration Form (CT-3CF Form)** - Annual registration form used by fundraising counsel for charitable purposes to register with the Registry of Charitable Trusts. Fundraising counsel must register before planning, managing, advising, counseling, consulting or preparing a charitable solicitation. The form is due January 15 of the applicable year. Instructions for completing the forms can be found [here](#).
- **General Guide for Dissolving a Nonprofit Corporation** - Guide outlining the steps that should be taken to dissolve a California nonprofit organization.
- **Registry of Charitable Trusts** - This is the search page for the Attorney General's Registry of Charitable Trusts
- **Complaint to the California Attorney General regarding a charity or charitable solicitation** - This form can be used to file a complaint for misuse of charitable assets or fraudulent fundraising practices.

CALIFORNIA SECRETARY OF STATE FORMS

Some of the forms available through the Secretary of State website:

- **Articles of Incorporation of a Nonprofit Mutual Benefit Corporation** - This form can be filed as the corporation's Articles of Incorporation. Mutual benefit corporations are formed for the benefit of their members (e.g., a homeowners association). Corporate filing tips can be found [here](#).
- **Articles of Incorporation of a Nonprofit Public Benefit Corporation** - This form can be filed as the corporation's Articles of Incorporation. A public benefit corporation is formed for the public's benefit; it is typically a 501(c)3. Corporate filing tips can be found [here](#).
- **Articles of Incorporation of a Nonprofit Religious Corporation** - This form can be filed as the corporation's Articles of Incorporation. Corporate filing tips can be found [here](#).
- **Amendment of a California Nonprofit Corporation's Articles of Incorporation** - This form is used to amend provisions of the Articles of Incorporation.
- **Restatement of a California Nonprofit Corporation's Articles of Incorporation** - Form used to file a restatement of the Articles of Incorporation.

- **Certificate of Election to Wind Up and Dissolve (Form DISS NP)** - Form filed with the Secretary of State to dissolve a nonprofit corporation.
- **Registration of an Unincorporated Nonprofit Association** - Form used to register an unincorporated nonprofit association.

CALIFORNIA FRANCHISE TAX BOARD

- **Information Page for Exempt Organizations**
- **California Franchise Tax Board Exempt Organizations Forms**
- **Exemption Application (Form 3500)** - Form used to file for tax exempt status from California's franchise and income tax.

BOARD OF EQUALIZATION

- **Nonprofit Property Tax Exemption** - Real and personal property owned by certain nonprofit organizations may be exempt from California Property Tax. This tax exemption is known as the welfare exemption and is managed by the Board of Equalization and the County Assessors offices. You can learn more about the exemption here: www.boe.ca.gov/proptaxes/welfarevets.htm.



INTERNAL REVENUE SERVICE FORMS

- **Information Page for Charitable Organizations**
- **Before Applying for Tax Exempt Status**
- **Applying for tax exempt status**
- **Application for Recognition under Section 501(c)(3)(Form 1023)** - This is the application for seeking 501(c)(3) recognition. You can find the interactive application with tips [here](#).
- **Application for Recognition under Section 501(c)(3) (Form 1023 EZ)** - This is the short form application for seeking 501(c)(3) recognition. Your organization must meet certain criteria to file the short form. You can check your eligibility and find instructions for the form [here](#).

This resource is provided for informational purposes only and does not constitute legal advice. CalNonprofits encourages nonprofits to seek assistance from qualified professionals for guidance on what federal and state and filing obligations.

A special thanks to David Alvey, CPA, Vice-President (Audit) from [Maze & Associates](#) and Kenneth Preston, Partner, [Bregante and Company, LLP](#). Both organizations are CalNonprofits associate members and helped to review the checklist.

The California Association of Nonprofits speaks with the voice of California nonprofits to the legislature, government agencies, philanthropy, and the public. CalNonprofits provides membership benefits, including health and other insurances to nonprofits, discounts to goods and services, access to special advocacy opportunities, and the energy that comes from participating in an active advocacy network. Resources such as this checklist are made possible through the support of our members and foundation partners. Consider becoming a member today to support activities and advocacy that strengthen California's community of nonprofits.