

California State and U.S. Federal Government Nonprofit Compliance Checklist

The list below is extracted from the CA Association of Nonprofits Compliance Checklist and reflects a partial listing of forms to be submitted by affiliates of the Funeral Consumers Alliances within California. (CA Ass'n. Nonprofits, (800) 776-4226, calnonprofits.org)

California nonprofits have many forms to file each year. To find out if you have missed any filing, visit the CA State Registry of Charitable Trusts. Type in the name of your nonprofit and it will show you as being "Current" or "Delinquent." You may have to type in your FEIN rather than your name. (916-210-6400, oag.ca.gov) If you are delinquent, use (<http://oag.ca.gov/charities/contact>) to contact the Attorney General's office and ask to work with them.

There are three mandatory State of California forms and one U.S. Federal Government form listed in detail below. At the end of the listing are other forms that an affiliate may have to file during the course of the year.

<u>Form Number</u>	<u>Due Date</u>	<u>Reason for Filing</u>	<u>Fee and Contact</u>
RRF-1 State of California	Four months & 15 days after close of fiscal or calendar year	Failure may result in penalties/revocation of tax exempt status. Assist A.G. with early detection of mismanagement/ unlawful diversion assets.	Fee between \$0- \$300 <i>Contact Link Below</i>

https://www.oag.ca.gov/sites/all/files/agweb/pdfs/charities/charitable/rrf1_for_m.pdf

199 or FTB 199N State of CA	On or before the 15th day of fifth month after close of fiscal year.		Fee \$10 if on time \$25 if late (with some exceptions)
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Scroll down to the tables to determine if you must file. Organizations with gross receipts equal to or less than \$50,000 may file FTB 199N. Gross receipts over \$50,000 must file Form 199.

<https://www.ftb.ca.gov/file/business/types/charities-nonprofits/annual-and-filing-requirements.html#filing-requirements>

<u>Form Number</u>	<u>Due Date</u>	<u>Reason for Filing</u>	<u>Fee and Contact</u>
SI-100 State of California	Every 2 years during calendar month that the Articles of Incorp. nonprofits. were filed and up to 5 months in advance of that date	Assist the Secretary of State in maintaining information about CA	Fee \$20 Click on the link below to begin your electronic filing

<https://businesssearch.sos.ca.gov/?filing=corp>

990 or 990-EZ or 990-N U.S. Federal Government Form 990-EZ Form 990-N	On or before the 15 th day of the fifth month after close of the organization's taxable year. Gross receipts less than \$200,000, total assets less than \$500,000 Gross receipts of \$50,000 or less	Federal government's annual information return for tax-exempt organizations	No fee
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<https://www.irs.gov/charities-and-nonprofits>

List of other nonprofit forms that affiliates may have to submit.

State of California forms: Form 109, Form 3539, Form 3509 (attached to Form 199), Form CT-NRP-1 or Form CT-NRP-2.

U.S. Federal Government form: Form 990-T