



A Treasurer's Toolbox

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*CA forms updated 2020

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 2021

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; treasurers's report (form CT-TR-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
 - 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: MEMBERSHIP Chairman and MAIL ADDRESS are listed on 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 or 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); treasurer’s report (form CT-TR-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); treasurer’s report (form CT-TR-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 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](https://www.ftb.ca.gov/businesses/Exempt_organizations) for detailed information on FTB requirements.
 - b. What? Electronic form 199N is the FTB e-Postcard filed online.
 - c. Go to https://www.ftb.ca.gov/online/199N_ePostcard for complete instructions and to start the filing process
 - d. You will need your 7-digit California Corporation Number or ID number assigned by the state. (Ex: 1234567)
 - e. 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*)
- **As of February 1, 2020**, the newly updated Form RRF-1 and new form CT-TR-1 are required. Significant changes to the forms include:
 - **New Form CT-TR-1** must be filed annually by charities with annual revenue under \$50,000; and
 - The RRF-1 annual registration renewal form now requires reporting additional

information, including noncash donations.

- Depending on gross annual revenue and other factors, some or all of these may be required annually.
- **CT-TR-1 Form & Instructions (pdf) NEW: Annual Treasurer's Report** - Effective February 1, 2020: Charitable organizations whose total revenue for the fiscal year is under \$50,000 must file this form along with Form RRF-1 when they renew their registration with the Registry of Charitable Trusts.
 - A sample copy of CT-TR-1 may be found in **Appendix G**
- Renewal fees, if required.
- Copies of IRS Form 990, 990-EZ, or 990-PF, including all schedules. Form 990-N is not required by this office.

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.
 - 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

Each two year CGCI term brings **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. You may now DONATE ONLINE via credit card or PayPal account. Information available at <http://californiagardenclubs.com/projects>.

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.

- **Sue Bennett**, Chairman
 - o 7560 Shelborne Drive, Granite Bay 95746-8617, 916-7919459
 - o gtep@cagardenclubs.org
 - o **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
 - o Notice of rate for coming year mailed in October to all insured groups.
- **Shane Looper**, Chairman
 - o 213 Carmelo Lane, South San Francisco 94080-2204; 650-871-0172
 - o slooper@sbcglobal.net
 - o **Make check payable to: CGCI**, “Insurance” in memo line
 - o Mail check to Chairman
 - o Late Fee- \$25.00 late fee will be charged if payment arrives after January 15.
 - o A \$15.00 processing fee will be charged for Additional Insured Certificate requests received less than 14 days prior to the event.

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

- **ANZA-BORREGO DESERT STATE PARK**
 - o Nancy Lee Loesch, Chairman
 - **Make check payable to CGCI**, “ABDSP Visitor Center Garden” in the memo line
 - Mail check to: California Garden Clubs, P.O. Box 823, San Fernando CA 91341-0823
 - Or DONATE ONLINE (credit card or PayPal account).
 - Forms available at <http://californiagardenclubs.com/projects>
- **CGCI ENDOWMENT FUNDS**
 - o Board of Trustees: Julie West, Chairman
 - o julieawest@aol.com 707-484-6199
 - **Make check payable to CGCI**, “Endowments” in memo line
 - Mail check to: California Garden Clubs, P.O. Box 823, San Fernando CA 91341-0823
 - OR DONATE ONLINE (credit card or PayPal account).
 - Forms available at <http://californiagardenclubs.com/projects>
- **HONOR BOOK**
 - o **Bette Langford**, Chairman
 - **Make check payable to: CGCI**, “honor book” in memo line
 - Mail check to: California Garden Clubs, P.O. Box 823, San Fernando CA 91341-0823
 - Or DONATE ONLINE (credit card or PayPal account).
 - Forms available at <http://californiagardenclubs.com/projects>
- **LIFE MEMBERSHIPS (CGCI, Pacific Region, NGC)**

- Carlotta Wixon-Welker, Chairman
- 14216 Karry's Place, Grass Valley, CA 95945-7934, 530-273-4813
- lifemember@cagardenclubs.org
 - **Make check payable to: CGCI**, "Life membership" in memo line
 - **Mail check with form to address listed above**
- Obtain appropriate application from the CGCI website or contact the chairman
- **PENNY PINES**
 - Nina Blonski, Chairman, pennypines@cagardenclubs.org
 - **Checks are payable to Forest Service USDA** (\$68 increments)
 - Mail check to: Individual forests, addresses available on form at CGCI website
 - **Donation and notification form at:** www.californiagardenclubs.com/pennypines
- **PRESIDENT'S PROJECT 2021-23: "San Diego River Mission Park Gardens"**
 - Robin Pokorski, Chairman
 - 512 Newton Street, San Fernando, CA 91340-2421
 - **Make check payable to: CGCI**, "President's Project 2021-23" in memo line
 - **Mail check to Chairman**
 - **OR DONATE ONLINE** (credit card or PayPal account).
 - Forms available at <http://californiagardenclubs.com/projects>
 - Details: www.californiagardenclubs.com/presidentsproject
- **PROJECT BLACK POINT GARDEN (new 2021)**
- **Shane Looper**, Chairman
 - 213 Carmelo Lane, South San Francisco 94080-2204; 650-871-0172
 - slooper@sbcglobal.net
 - **Make check payable to: CGCI**, "Black Point Garden" in memo line
 - Mail check and form to Chairman listed above
 - **OR DONATE ONLINE** (credit card or PayPal account).
 - Forms available at <http://californiagardenclubs.com/projects>
 - Obtain appropriate form from the CGCI website or contact the Chairman
- **SCHOLARSHIPS**
 - Martha Smyser, Chairman, mbsmyser12@gmail.com
 - **Make check payable to: CGCI**, "Scholarship" in memo line
 - **Mail check** to: California Garden Clubs, P.O. Box 823, San Fernando CA 91341-0823
 - **OR DONATE ONLINE** (credit card or PayPal account).
 - Forms available at <http://californiagardenclubs.com/projects>
- **SEMPERVIRENS FUND & Big Basin Recovery Fund**
 - Rosa Radicchi, Chairman
 - Radicchi@aol.com 831-460-0545
 - **Make check payable to CGCI**, indicate "Sempervirens Fund or Big Basin Recovery" in memo line
 - **Mail check** to: California Garden Clubs, P.O. Box 823, San Fernando CA 91341-0823OR **DONATE ONLINE** (credit card or PayPal account).
 - Forms available at <http://californiagardenclubs.com/projects>

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: _____

District's Name (if applicable): _____

*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

**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