



CGCI Group Tax Exemption Program Handbook 2019 - 2021

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The information contained in this document is intended to provide guidance to those applying for or renewing GTEP membership. 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).

CGCI is a member of National Garden Clubs, Inc., Pacific Region Garden Clubs, Inc.
and is a 501(c)(3) organization listed on the California Registry of Charitable Trusts

Revised 2020

CGCI Group Tax Exemption Program (GTEP)

What is it?

- It is the opportunity for a member Garden Club or District to obtain Tax-Exempt Status under the CGCI exemption “umbrella”.

Why is this allowed?

- California Garden Clubs, Inc. is a not-for-profit educational organization under Section 501(c)(3) of the Internal Revenue Code. This section affords CGCI tax-exempt status.
- CGCI applied for and received a group exemption letter recognizing subordinate clubs and districts of the type described in
 - Section 501 (c)(3) of the Internal Revenue Code on November 15, 2006
 - Revenue and Tax Code Section 23701d of the California Franchise Tax Board on November 9, 2010, retroactive to November 15, 2006.
- By obtaining these Group Exemptions, CGCI is able to pass along to its subordinates its tax exemption status under both Federal and California codes.
- Thus, qualifying member clubs and districts are eligible to be considered tax-exempt organizations under the same status as CGCI, *as long as they follow the guidelines set by CGCI on the basis of IRS and California FTB requirements.*
- In order to continue in the CGCI Group Exemption, the member clubs and districts also need to meet all Federal and California tax form and filing requirements.

What are the benefits?

- By being included in the Group Exemption Letter
 - subordinates do not have to file an application for exemption
 - members of the Group Exemption can accept donations that are tax-deductible under the law
 - (Bequests, legacies, devises, transfers, or gifts are deductible for federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106 and 2522 of the Code.)
 - members of the Group Exemption do not have to pay the fees to obtain an exemption letter

WHAT ARE THE GTEP REQUIREMENTS?

- Your club must
 - be federated as a member club and carry on the mission of CGCI.
 - have been ratified as a member of CGCI and have one or more objectives in common.
 - be a member of a CGCI district
 - be subject to, and participate in, CGCI's general supervision and control.
- In addition, *according to the IRS, to qualify, your club must:*
 - have complied with the IRS requirement to file an annual information return or electronic notice [the *e-postcard* Form 990-N] for tax years beginning in 2007 and subsequently.
 - The Pension Protection Act of 2006 mandated annual reporting by non-profit organizations.
 - The IRS has begun to revoke the tax-exempt status of organizations that failed to file for three consecutive years.
 - be exempt under the same paragraph of IRC 501(c)(3) as CGCI
 - In other words, your club must qualify for tax exemption as an *educational and charitable organization*, having objectives and activities that are the same as those of CGCI. The MAJORITY of activities must be educational. (Flower shows, speakers, tours, and the like are all “educational” activities.)
 - have club bylaws, which include the required IRS language
 - have articles of association/affiliation mirror with CGCI.
 - This is a form your club needs to read, discuss, and agree to.
 - use the same accounting period as CGCI. (July 1– June 30)
 - maintain a detailed description of the purposes and activities of your club, including the sources of receipts and the nature of expenditures.
 - This description of activities shows that the majority of your club or district activities are educational.
 - renew this information with CGCI by FEBRUARY 1 of each year.
 - have an authorized officer of your club give permission on the appropriate form to CGCI IN WRITING, each year by February 1, that states your club wants to be included in the CGCI Group Tax Exemption Program for the next fiscal year.
 - *CGCI Districts are eligible to apply for membership in the CGCI Group Tax Exemption Program if they comply with the above procedures.*

PLEASE NOTE: The GTEP application form is submitted
ONLY ONE TIME...
when initially applying for group membership
In subsequent years you submit the RENEWAL FORM

HOW DO WE APPLY?

PLEASE NOTE!!! Your club **must be a member in good-standing** of California Garden Clubs, Inc. and of your district **BEFORE** you can apply for this 501(c)(3) Group Exemption!

- We have tried to make the process as easy as possible.
- Every requirement your club or district must fulfill (except the application fee) is a requirement made by the Internal Revenue Service, not CGCI.
- The application fee is to defray the costs of administering the program and of professional assistance.

Complete and submit the following to the CGCI Group Tax Exemption Program Chairman

1. THE APPLICATION FORM (You submit this form **ONLY ONE TIME** when initially applying. In subsequent years you submit the RENEWAL FORM)
 - a. The form clearly lists all the steps needed to comply.
 - b. See Appendix A for sample**
 - c. The form is also available on the CGCI website. Go to www.californiagardenclubs.com/gtep
 - i. The online form can be completed electronically, saved to your computer and printed when ready for mailing
 - ii. Forms are in pdf format.
2. ARTICLES OF AFFILIATION
 - a. Your club must be affiliated and subordinate to CGCI in the eyes of the IRS.
 - b. This form formally defines the relationship between CGCI and your club as required by the IRS
 - c. See Appendix B for sample**
 - d. The form is also available on the CGCI website. Go to www.californiagardenclubs.com/gtep
 - i. The online form can be completed electronically, saved to your computer and printed when ready for mailing
 - ii. Forms are in pdf format.
3. A COPY OF YOUR BYLAWS
 - a. To be included in the Group Exemption, your club or district must be organized as a legitimate non-profit, educational organization in the eyes of the IRS.
 - b. To determine if your organization complies with the IRS definition of a nonprofit, CGCI must review your organization's organizing document (its bylaws) to be sure it contains the specific language required by the IRS for the operation of a legitimate 501(c)(3) organization.
 - c. Make sure your bylaws
 - i. Are dated with the date these bylaws were legally approved by club membership/governing body
 - ii. Are signed by two (2) officers with the date they are signed to certify the copy is a true copy of the bylaws (governing document) of your organization.
 - iii. include the NAME of your organization
 - iv. must reflect the 501(c)(3) charitable and educational purpose of your organization in both the purpose and membership statements
 - d. See Appendix C for the IRS-approved language to be included in your bylaws**
4. LIST OF CLUB ACTIVITIES: The IRS has granted CGCI the non-profit exemption on the basis of CGCI being a non-profit education organization. The majority of your clubs activities must also be educational. Things like programs, speakers, tours and flower shows are all educational.
 - a. See Appendix D for sample activities form**

5. FINANCIAL STATEMENT:

- a. The IRS requires that CGCI keep on file a yearly simple financial statement from your club.
- b. It merely needs the amount of income your club received (itemized into broad categories not transaction by transaction) and a list of expenses (also itemized into broad categories not transaction.)
- c. **See Appendix D for sample financial statement**

6. FILING FEE

- a. Check payable to CGCI for \$35
- b. MAIL TO the CGCI Group Tax Exemption Program Chairman listed on the application form.

HOW DO WE RENEW?

- Once a club [or district] is included in the CGCI Group Tax Exemption Program and wishes to continue to do so from year to year
 - the IRS requires that the club [or district] inform CGCI in writing that they wish to be included, once again, in the Group Tax Exemption Program.
 - Renewals are for the July 1-June 30 fiscal year and must be postmarked by February 1 prior to the July 1 date.
- **Your 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] 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
 - submit this information to CGCI by FEBRUARY 1 of each 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
 - **ALL THE ABOVE INFORMATION WILL BE INCLUDED IN THE RENEWAL PACKET EMAILED TO CLUB PRESIDENTS [or DISTRICT DIRECTORS] AND TREASURERS.**

WHAT ARE THE IRS REQUIREMENTS?

NOTE: For more information see the **IRS Compliance Guide for Public Charities (updated)**.

It can be downloaded from the GTEP page on the CGCI website.

(<http://californiagardenclubs.com/gtep>)

YOU must file an annual Federal tax return (go to <https://www.irs.gov/charities-non-profits/annual-filing-and-forms> for complete details, instructions and forms):

1. **Who?** 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. **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.
 - a. The tax year for CGCI and most of the members of its Group Exemption is **July 1-June 30**. Filing is due by **November 15**.
5. **Instructions for filing a Form 990-N (e-Postcard)**
 - 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. Completing the e-Postcard requires the eight items listed below:
 - i. **Employer identification number (EIN)**, also known as a Taxpayer Identification Number (TIN).
 - ii. Tax year
 - iii. Legal name and mailing address
 - iv. Any other names the organization uses
 - v. Name and address of a principal officer
 - vi. Web site address if the organization has one
 - vii. Confirmation that the organization’s annual gross receipts are \$50,000 or less
 - viii. If applicable, a statement that the organization has terminated or is terminating (going out of business)

Refer to <https://www.irs.gov/charities-non-profits/required-filing-form-990-series>

WHAT ARE THE CALIFORNIA REQUIREMENTS?

You 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/file/business/types/charities-nonprofits/annual-and-filing-requirements.html> 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/file/business/types/charities-nonprofits/199N.asp> 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](#) (updated).

NOTE: ALL forms, instructions and guidelines can be downloaded from either the California Attorney General’s website - <https://oag.ca.gov/charities> or CGCI’s GTEP page - <http://californiagardenclubs.com/gtep>.

ROCT INITIAL REGISTRATION SUBMISSION REQUIREMENTS

1. **CT-1 Form & Instructions (pdf): Initial Registration Form** - All charities that are required to register with the Attorney General's Registry of Charitable Trusts must file this one-time form.
 - a. A sample copy of CT-1 may be found in **Appendix E**
2. \$25.00 initial registration fee (payable to Department of Justice)
3. Organization’s Founding documents:
 - a. Founding documents would include Articles of Incorporation, Articles of Organization,
 - b. Articles of Association, Trust Agreement, and/or Bylaws.
 - c. If incorporated, please make sure to submit endorsed/certified original Articles of Incorporation and any endorsed amended articles stamped by the state in which domiciled.
 - d. A copy of the most Current Bylaws.
4. IRS determination letter (if received from the IRS) If the determination letter has not yet been received, please provide the entity's FEIN. If unavailable, a copy can be requested from the IRS at irs.gov.
5. A copy of the Application for Recognition of Exemption (IRS Form 1023, 1023-EZ, or 1024), if submitted. If unavailable, a copy can be requested from the IRS at irs.gov.

ROCT ANNUAL REGISTRATION RENEWAL

- Every charitable corporation, unincorporated association, and trustee doing business or holding property in California is required to annually renew its registration with the Attorney General's Registry of Charitable Trusts. Each year an annual registration renewal report

(**Form RRF-1**) must be filed with the applicable renewal fee. The failure to renew the registration will lead to the charitable organization being listed as delinquent with the Attorney General's Registry of Charitable Trusts and may lead to the loss of tax exemption status with the Franchise Tax Board.

- **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:
- 1. **RRF-1 Form & Instructions (pdf): Annual Registration Renewal Fee Report** - Disclosure reporting form for use by registered charitable organizations required to renew their registration with the Attorney General's Registry of Charitable Trusts. Form RRF-1 must be filed annually within four months and fifteen days after the end of an organization's accounting period.
 - a. A sample copy of RRF-1 may be found in **Appendix F**
- 2. **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. A sample copy of CT-TR-1 may be found in **Appendix G**
- 3. Renewal fees, if required.
- 4. Copies of IRS Form 990, 990-EZ, or 990-PF, including all schedules. Form 990-N is not required by this office.

RAFFLES:

- In California, charities and certain other private nonprofit organizations may conduct raffles to raise funds for beneficial or charitable purposes in the state.
 - This exception to the general constitutional prohibition against lotteries requires that at least 90 percent of the gross receipts from these raffles go directly to beneficial or charitable purposes in California.
 - Penal Code section 320.5 governs which organizations qualify and how the raffles must be conducted. The [Bureau of Gambling Control](#) regulates the 50/50 [Major League Sports Raffle Program](#) established by Penal Code 320.6.
- Unless specifically exempted, a nonprofit organization must register with the Attorney General's Registry of Charitable Trusts prior to conducting the raffle and file an aggregate financial disclosure report for all raffles held during the reporting year.
- An organization may register for raffles at any time during the calendar year.
 - The registration period during which organizations may conduct raffles is **September 1 through August 31**. An organization must file the raffle registration form at least 60 days before the scheduled date of the raffle in order to give Registry staff sufficient time to process the form.
 - Registration via Form CT-NRP-1 must be filed and a confirmation letter from the Registry of Charitable Trusts must be received before conducting any raffle activities, including selling raffle tickets.
 - If you wish to conduct the drawing after September 1 of any year, but you wish to sell tickets prior to September 1 of that year, you must register for both years.
 - The Registry does not confirm receipt of raffle registration forms. An organization that wants confirmation that the Registry has received a form must submit the form to

the Registry by requesting "certified receipt," a service available at the U.S. Post Office.

- Regardless of the number of raffles held during the registration period, the nonprofit organization must file a single, aggregate report for all raffles held via Form CT-NRP-2.
 1. **Checklist (pdf): Nonprofit Raffles** - Checklist for nonprofit organizations seeking to hold charitable raffles is available on <http://californiagardenclubs.com/gtep>
 2. **CT-NRP-1 Form & Instructions (pdf) Nonprofit Raffle Registration Form**
Each nonprofit organization that intends to conduct a raffle during a year (September 1 through August 31) must complete and submit a raffle registration form.
 - a. A sample copy of CT-NRP 1 – **Appendix H**
 - b. Registration fee is \$20 per year
 3. **CT-NRP-2 Form & Instructions (pdf) Nonprofit Raffle Report**
This is a single aggregate report for all raffles held during the reporting year --September 1 through August 31-- regardless of the number of raffles held).
 - a. A sample copy of CT-NRP 2 – **Appendix I**

FREQUENTLY ASKED QUESTIONS (FAQS):

1. **If our club is a member of CGCI, are we automatically included in the CGCI Group Tax Exemption Program as a non-profit 501(c)(3) club?**
 - a. NO. The IRS has specific requirements that make a club eligible to be deemed a 501(c)(3) non-profit organization. Not all clubs qualify.
2. **Does our club have to be in the Group Tax Exemption Program to belong to CGCI?**
 - a. NO. Participation in the program is strictly optional.
 - b. **But your club MUST BE A MEMBER OF CGCI and the local district to apply for participation in the Group Tax Exemption Program.**
3. **Our club has a fundraiser coming up. How long does it take to be approved?**
 - a. That depends. According to the IRS, if a club meets all the requirements and completes the necessary paperwork, the club will then be presented for approval as a new member of the CGCI Group Tax Exemption Program at the next meeting of the CGCI Board of Directors.
 - b. But the important thing to know is that no matter what actual date your club is approved, your exemption will be in effect for the entire calendar year.
 - c. Your club does not have to be a member of GTEP to conduct the event.
4. **Why do you want a list of our club activities?**
 - a. Not all "non-profits" qualify for 501(c)(3) status.
 - b. The IRS has only a few, specific categories it will allow.
 - i. The IRS granted CGCI its 501(c)(3) status as an **educational** non-profit organization. To be included under the CGCI exemption, it only follows that the club must also be an "**educational**" non-profit organization.
 - ii. Therefore, a club must demonstrate that its activities are mainly educational. Tours, speakers, programs, flower shows, scholarships and all like activities are considered "educational" and should be prominent in your list of activities for your IRS file.
5. **What kind of financial statement is required?**
 - a. The IRS wants a general idea of where your club gets its income and how it spends its money.

- i. Please do not send a list of checks and deposits. This does not help!
- b. A simple list of categories is much more appropriate.
 - i. For income, the list could include categories such as dues, fundraiser, donations, etc. The expenses could include rental, postage, programs, office supplies, etc.
 - ii. Appropriate reimbursements for services and travel are allowed. Even salaries are allowed. It must just be evident that funds do not accrue to one or a few select people who are skimming funds for their self-aggrandizement.

6. If we are a non-profit, do we still have to pay sales tax?

- a. Absolutely! 501(c)(3) status is granted by the US Federal government Internal Revenue Service.
 - i. It applies to Federal income tax. It also applies to state income tax in that state income tax returns are based on federal returns.
- b. It has nothing to do with state sales tax as these rules differ from state to state.
 - i. Sales tax applies to the revenue from plant/craft sales (any items sold), silent and live auctions etc.
- c. For complete information see the **Board of Equalization Pub 18**. It can be downloaded from the GTEP page on the CGCI website.

7. Once accepted, what do we have to do?

- a. Each club or district in the CGCI Group Tax Exemption Program is required to file an annual information return or notice with the **IRS** by November 15 (or the 15th day of the 5th month after the close of their fiscal year).
 - i. Organizations with gross receipts normally less than or equal to \$50,000 file the electronic postcard **Form 990-N** but may choose to file a full return.
 - ii. Those with gross receipts more than \$50,000 but less than \$200,000 and with assets less than \$500,000 must file **Form 990-EZ** or **Form 990**.
 - iii. It can only be done on a computer and must not be mailed to the IRS.
 - iv. The IRS will revoke the tax-exempt status of an organization that fails to file a return or notice for three consecutive years.
- b. Starting January 1, 2011, the State of California required each club or district in the CGCI Group Tax Exemption Program to file an annual information return or notice with the **State of California Franchise Tax Board** by November 15 (or the 15th day of the fifth month after the close of their fiscal year).
 - i. Organizations with gross receipts normally less than or equal to \$50,000 file the California electronic postcard **FTB Form 199N** but if eligible may choose to file a complete **FTB Form 199**.
 - ii. Those with gross receipts more than \$50,000 must file FTB Form 199.
- c. Please be aware that a member of the CGCI Group Tax Exemption Program may also be responsible for any Federal or State of California applicable filing requirements and taxes on unrelated business income.
- d. The IRS and California Franchise Tax Board require that CGCI check with each member of the Group Tax Exemption Program each year to verify that they want to remain in the Group Tax Exemption Program.
 - i. Each member of the Group will receive a renewal form during the first quarter of the CGCI fiscal year.
 - ii. It asks that you indicate that your club or district wishes to continue in

the Group Tax Exemption Program and the dates the required IRS and CA FTB returns or notices were filed, include an updated financial report and an updated list of club activities.

- iii. These papers will be filed in case of audit of CGCI's records. A \$15 fee is charged to defray administrative and professional expenses.

8. We are already a member of the CGCI Group Tax Exemption Program. Must we "renew" each year?

- a. **Yes.** This is a requirement of the IRS and the CA FTB.
- b. Renewal forms are sent out during the first quarter of CGCI's fiscal year.
- c. They must be completed and returned to the Group Tax Exemption Program chairman by February 1 for the club or district to be included in the Group Tax Exemption Program for the following fiscal year.

9. Once we become a nonprofit, are there any other requirements?

- a. Our mailing address and/or officer has changed. Should we notify the IRS?
 - i. You can file IRS Form 8822-B (business) and FTB form 3533. Once the form is on your computer screen, you can fill in the blanks and then print out and mail. (Note: Suggest you attach a copy of the minutes from meeting when elections held)
 - ii. Or, when you file your annual 990-N form, enter the new address and new principal officer information and the IRS will eventually recognize the change.
- b. Our officers have changed in mid-term. What do we do?
 - i. Notify the GTEP Chairman
- c. We don't know what our EIN is (or have never applied for one). What do we do?
 - i. The easiest way to find out what your EIN is to look at your bank statement or ask the bank where you have your checking account.
 - ii. If you've never had an EIN, you can apply online.
- d. OK, we've applied to the CGCI program, have been ratified by the CGCI Board of Directors and have received our letter of acceptance. We contacted the IRS, and they don't show our group as a 501(c)(3) tax-exempt organization. Why not and what do we tell our donors?
 - i. The IRS has directed that **CGCI can only make one filing annually**, reporting renewing Clubs/Districts and newly recognized Clubs/Districts since the last annual filing.
 - ii. However, in its group exemption letter, the IRS has granted to CGCI the authority to confer tax- exempt status to its approved members between CGCI's annual filing.
 - iii. Clubs and Districts that are part of CGCI's Tax-Exempt Group are listed on the CGCI website on the Tax-Exempt Group List after they have been ratified by the CGCI Board of Directors.

10. If we have questions, whom do we contact?

- a. Contact the Chairman of the CGCI Group Tax Exemption Program as listed on the cover of this Handbook.

IMPORTANT DATES TO REMEMBER

- ✓ January 15 – deadline to submit premiums for liability insurance
- ✓ February 1 – deadline to submit renewal form for CGCI Group Tax Exemption Program
- ✓ July 1 – dues due to CGCI and your district
- ✓ July 31 – California sales tax due to **CA Board of Equalization** for fiscal year ending June 30
- ✓ September 1 – deadline for
 - ROCT raffle registration (CT-NRP-1 + \$20) for the coming year; due at least 60 days prior to raffle
- ✓ October 1 – deadline for
 - ROCT raffle report (CT-NRP-2 no fee) of raffles held previous year.
- ✓ November 15 – the following are due for organizations whose fiscal year ended June 30
 - IRS tax return (form 990N or 990)
 - FTB tax return (form 199N)
 - ROCT annual renewal report (form RRF-1 & CT-TR-1)