



## A Treasurer’s Toolbox

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\*CA forms updated 2022

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 2024

# A General List of Important Dates

(Includes definitions & notes on most often used forms)

## IMPORTANT DATES TO REMEMBER

- **January 1 - ROCT raffle registration (CT-NRP-1 + \$30) for the coming year**
- 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
  - ✓ **ROCT raffle report (CT-NRP-2 no fee) of raffles held previous year.**
- 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:
- 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.
- 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; treasurer'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](http://www.californiagardenclubs.com): click on the **Membership & Dues** (Menu)
    - In tab "**Forms**" select **Dues Form**
      - Complete and submit as directed. Chairman's address listed on 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](http://www.californiagardenclubs.com): click on the **Membership & Dues** (Menu)
  - In tab "**Forms**" select **Contact Information Form**
- Annual renewal form for **youth groups**
  - Go to [www.californiagardenclubs.com](http://www.californiagardenclubs.com): click on the **Membership & Dues** (Menu)
  - In the tab "**Forms**" select **Youth New/Renewal 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**
- CGCI Fall Board Meeting is often held in September/October (check the CGCI Official Calendar on the website for exact dates)
- Dues for additional members may be submitted to CGCI and the district
  - For CGCI additional member dues go to [www.californiagardenclubs.com](http://www.californiagardenclubs.com): click on the **Membership & Dues** (Menu)
  - In tab "In tab "**Forms**: select **Dues Form**
- 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
- **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 1 - ROCT raffle registration (CT-NRP-1 + \$30) for the coming year (NEW 2023)**

[Nonprofit Raffles | State of California - Department of Justice - Office of the Attorney General](#)

As of **April 1, 2023**, the new Raffle Registration year will be the calendar year (January 1 – December 31).

All Organizations with a current expiration date of August 31, 2023 will have expiration date extended to December 31, 2023. Four extra months for raffle fundraising.

The Raffle Report (CT-NRP-2) form is due by February 1, 2024

2024 Raffle Applications will be accepted starting on October 1, 2023

- **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](http://www.californiagardenclubs.com): click on the **Forms & Publications Menu**
    - Under tab "Insurance" select **Application/Renewal Form**
    - Late fee of \$25 for premiums received after January 15
  - Directors & Officers Insurance
    - Payable and mailed **directly to the Insurance provider**
    - Go to [www.californiagardenclubs.com/general-liability-insurance](http://www.californiagardenclubs.com/general-liability-insurance)
    - Under Forms tab select **Directors & Officers (D&O) Insurance Information Flyer**
- 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 - ROCT raffle report (CT-NRP-2 no fee) of raffles held previous year. (NEW 2023)**
- **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
  - Go to: <https://www.californiagardenclubs.com/gtep> for details.
  - 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
    - i. **To apply for an EIN go to the [IRS ID/EIN Application page](#)**
  - c. **To File go to: [990-N online filing](#)**
6. **NOTE:** Beginning August 1, 2022, smaller charities that are eligible and choose to file Form 990-N, Electronic Notice for Tax-Exempt Organizations (e-Postcard), must sign into the IRS modernized authentication platform using either their active IRS username or create an account with ID.me, the current IRS credential service provider.
  - a. When accessing the Form [990-N Electronic Filing system](#), you will have three options:
  - b. **Sign in with their active IRS username:** Users with an active IRS username have the option to access the Form 990-N submission page using their existing IRS credentials or they can choose to create a new account with ID.me.
  - c. **Sign in with their existing ID.me account:** Users that have an ID.me account to access other IRS online services or from a state or federal agency can sign in using their existing ID.me account.
  - d. **Create a new ID.me account:** Users that don’t have an active IRS username credential must register and sign in with ID.me. ID.me account creation requires an email address and multi-factor authentication. Form 990-N filers who have an existing IRS username and register for an ID.me account must use the same email address.

## 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 [Charities and nonprofits | FTB.ca.gov](#) for detailed information on FTB requirements.
  - b. What? Electronic form 199N is the FTB e-Postcard filed online.
  - c. Go to [199N California e-Postcard | FTB.ca.gov](#) 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 <https://www.californiagardendubs.com/gtep/>
- In right sidebar (Non-profit Forms & Publications) select **CA Guidelines for Charities**

To complete initial registration, **submit the following documents and information to the Registry:**

1. Form CT-1 (available for download from <https://oag.ca.gov/charities/initial-reg>)
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. \$50.00 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>
  - Click on Forms & Publications Menu
- 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](http://www.californiagardenclubs.com): click on the **Membership & Dues** (Menu)
  - In tab "**Forms**" select **DuesForm**
  - 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)**
    - Go to [www.californiagardenclubs.com](http://www.californiagardenclubs.com): click on the **Membership & Dues** (Menu)
    - In tab "**Forms**" select **DuesForm**
    - 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/gtep>

The initial application fee is \$35 and annual renewal fee is \$15.

**Cynthia Jackson, Chairman,** [gtep@cagardenclubs.org](mailto:gtep@cagardenclubs.org)

- **Make check payable to: CGCI, "GTEP" in memo line**
- **Mail form and check to address on form**

### **LIABILITY INSURANCE:** <https://www.californiagardenclubs.com/general-liability-insurance/>

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. Notice of rate for coming year mailed in October to all insured groups.

**Launa Gould, Chairman,** <mailto:cgciinsurance@cagardenclubs.org>

- **Make check payable to: CGCI, "Insurance" in memo line**
- **Mail form and check to address on form**
- Late Fee- \$25.00 late fee will be charged if payment arrives after January 15.
- 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" (Menu)**

#### • **CGCI ENDOWMENT FUNDS**

- Board of Trustees: **Chairman, Robin Pokorski**, [cgcirobin@gmail.com](mailto:cgcirobin@gmail.com)
- **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**

**Bette Lanford, 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)**

- **Linda Travis**, Chairman, [Lindatravis56@gmail.com](mailto:Lindatravis56@gmail.com)
- Obtain appropriate application from the CGCI website <https://www.californiagardenclubs.com/lifememberships/>
- **The form is now an online form to be submitted electronically with printed copy mailed with check.**
  - Select the appropriate option – CGCI, PRGC or NGC
  - Complete the form.
    - ✓ Print TWO copies, one to mail with check, one for your records
    - ✓ Make check payable to CGCI, PRGC OR NGC as instructed on the form
    - ✓ **Mail check with form to address listed on the form**



- **PENNY PINES**
  - **Terry Sampson**, Chairman, [pennypines@cagardenclubs.org](mailto: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/penny-pines](http://www.californiagardenclubs.com/penny-pines)
- **PRESIDENT'S PROJECT 2023-25: "Building the CGCI Scholarship Fund"**
  - **Terri Taylor**, Chairman, <mailto:territdt@gmail.com>
    - **Make check payable to: CGCI**, "President's Project 2023-25" in memo line
    - **Mail check to address on the form**
    - **OR DONATE ONLINE** (credit card or PayPal account).
    - Forms and details: <https://www.californiagardenclubs.com/presidents-project-2023-2025/>
- **PROJECT BLACK POINT GARDEN (new 2021)**
- **Julie A. West**, Chairman. <mailto:julieawest@aol.com>
  - **Make check payable to: CGCI**, "Black Point Garden" in memo line
    - Mail check and form to address listed on form
    - OR DONATE ONLINE (credit card or PayPal account).
    - Forms available at <http://californiagardenclubs.com/projects>
- **SCHOLARSHIPS**
  - **Martha Smyser**, Chairman, <mailto: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: <https://www.californiagardenclubs.com/scholarships/>
- **SEMPERVIRENS FUND & Big Basin Recovery Fund**
  - **Judy Unrine**, [Judysgarden01@gmail.com](mailto:Judysgarden01@gmail.com); & **Kathy Taylor de Murillo**, [hildrataylor1947@gmail.com](mailto:hildrataylor1947@gmail.com) Co-Chairman
    - **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 91341-0823 OR DONATE ONLINE credit card or PayPal account).
    - Forms available at <http://californiagardenclubs.com/projects>