A Treasurer's Toolbox

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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).

NOTE: Items highlighted in yellow are new or updated guidelines/instructions.

Revised 11/2026

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
  - ✓ deadline to submit renewal form for CGCI Group Tax Exemption Program for GTEP members.
- February 1 –
  - ✓ ROCT raffle report (CT-NRP-2 no fee) of raffles held previous year.
- February 15 – Liability insurance year/coverage begins
- **July 1 – dues to CGCI and your district**
- **July 15** –
  - ✓ Deadline for CGCI dues to avoid late.
  - ✓ A late fee of $25 will be charged if submitted after July 15.
- **August 1** –
  - ✓ If dues not paid by August 1, clubs and associate plant societies become ineligible to apply for CGCI General Liability Insurance or participate in the awards program. In addition, clubs become ineligible for the CGCI group tax exemption 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 & Forms (all forms can be found on the websites linked below):

- IRS – Internal Revenue Service Charities and nonprofits
- ROCT - Registry of Charitable Trusts, California Attorney General
  - RRF – Registry Renewal Fee
  - CT-NRP – Charitable Trust, Nonprofit Raffle Program
  - ALL details and forms at: CA Office of Attorney General
- California Board of Equalization (sales tax)
- FTB – California Franchise Tax Board (income tax)
- SoS – California Secretary of State

Members Only Section:

- The **"Members Only"** section on the website is password protected.
- The president(s) and treasurer(s) of each organization have direct access to **THEIR** organization's record.
  - Each president and treasurer is assigned a Username
  - They can create or update a password to access their organization's record.
- The **TREASURER** is designated as the **PRIMARY/BILLING CONTACT**
  - Exception: If there is no treasurer or the individual has no email the **President** is the designated **primary contact**. If a club has co-treasurers, one will be designated as the primary contact.
  - Why the treasurer? This officer is responsible for paying dues and in most cases submits the updated contact information.
- Once logged in the **PRIMARY CONTACT** is able to:
  - **PAY DUES**
    - Submission of the dues form creates a printable confirmation page (to be mailed with your check) and generates a confirmation email sent to the primary contact.
  - review/update the **Organization's official** information as well as information for each **Individual** (this replaces the Contact Information Form)
    - NOTE: Updates submitted IMMEDIATELY update the record. No waiting!
  - The presidents and treasurers **NOT** designated as PRIMARY/BILLING CONTACT will log in to review/update their PERSONAL information as needed at any time during the year.
- In addition, the "Members Only" section contains a variety of online Directories with information similar to that contained in the CGCI *Yearbook, Manual & Roster*.
  - Examples: List of member organizations (both alphabetically and by district) with contact information; List of CGCI Board members searchable by position or name
  - These directories are restricted to those with password access only.

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
      - https://www.californiagardenclubs.com (Members Only section)
      - Complete and submit as directed. Chairman's address is listed on form.
      - Notice of annual renewal with link to the form is sent **May 1 to all Primary/Billing Contacts.** Separate emails are sent to Presidents and District Directors noting that the annual renewal notices have gone out.
  - 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 to your organization 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.*

- Information for **existing youth groups** can be updated in the Org Profile in the Members Only section
- Application/Registration for a NEW Youth Group is linked on the Youth Activities page of the website.

- **JULY 15: DEADLINE FOR DUES PAYMENTS. A $25 late fee assessed if submitted after July 15**
- 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 reviewthe charity's financial records regularly. An internal audit/financial review committee could be created to reviewthe organization's finances and watch for irregularities". (*From the California Attorney General's *Guide for Charities*)

AUGUST

- **August 1:** If CGCI dues are not paid by this date, clubs and associate plant societies become ineligible for participation in the CGCI general liability insurance program or awards program. Clubs become ineligible to participate in the Group Tax Exemption Program (GTEP).

SEPTEMBER

- CGCI Fall Board Meeting is often held in September/October (check the CGCI Official Calendar on the website forexact dates)
- September 1: Form for Dues: Additional Members becomes available.
  - CGCI: https://www.californiagardenclubs.com (Members Only section)
  - District: Check with your District Treasurer for payment instructions for additional members.

OCTOBER

- **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
  - **NEW 2027-28: Checks or Credit Cards are now accepted for Liability Insurance payments**
- **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**

  Nonprofit Raffles | State of California - Department of Justice - Office of the Attorney General

  As of **April 1, 2023**, the new Raffle Registration year was changed to the calendar year (January 1 – December 31). The Raffle Report (CT-NRP-2) form is due by February 1
- **January 15** – Deadline to submit forms and premium payment for
  - **CGCI General Liability Insurance**
    - **Checks or Credit Cards accepted.**
      - **Checks**: Payable to CGCI and mailed to **Chairman listed on the form**
      - **Credit Cards:** Form automatically sent to Chairman.
  - Go to https://www.californiagardenclubs.com/benefits/
    - Select General Liability Insurance
      - Select the Forms tab
      - Late fee of $25 for premiums received after January 15
    - **Directors & Officers Insurance**
      - Payable and mailed **directly to the Insurance provider**
      - Under Forms tab select Directors & Officers (D&O) Insurance Information Flyer

- **CGCI's Group Tax Exemption Program.**
  - 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 January 15 prior to the July1 date. **NEW:A late fee of $50 will be assessed if payments postmarked after January 15**
  - 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 themajority of your club [or district] activities are educational
    - maintain a record of the sources of receipts and the nature of expenditures, and submit a financialreport 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
- 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.**
- Dues for additional members may be submitted to CGCI and the district

MARCH-APRIL

- April 15: Final date to pay dues for additional members to CGCI.
- Check with District treasurer for dates and deadlines

MAY-JUNE

- **May 1: Notice of annual renewal sent to Primary/Billing Contacts with instructions for logging into the Members Only section.**
  - **Submit a dues payment as soon as possible to avoid a late fee. You don't need to wait until all members have paid your club dues. You can pay for additional members later.**
- **UPDATE** the Organization record
  - If President and/or Treasurer are continuing, update the year
  - If President and/or Treasurer are newly elected, ADD the new officers and mark the outgoing officers "inactive."
- Prepare final financial statements for the year and submit for review if required by organization bylaws.

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: IRS.GOV**

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 andto 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.). Go to https://www.californiagardenclubs.com/gtep/
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.
- 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
  - Forms are available on each specific topic page e.g. Insurance, GTEP etc.
- Unless otherwise specified all checks are **PAYABLE TO CGCI** and mailed to the chairman listed on the pertinent form

CGCI MEMBERSHIP DUES

- Dues payment forms are to be completed online
- **Initial payment due July 1:**
  - https://www.californiagardenclubs.com (Members Only section)
  - Annual Renewal – follow the instructions to complete and submit form electronically. A confirmation form will be automatically created to print and mail with check.
    - 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 to make sure the amount owed matches the dollar amount written on the check

- **July 15: deadline for dues payments. A $25 late fee assessed if submitted after July 15**
- 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)**
  - https://www.californiagardenclubs.com (Members Only section)

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. Late fee $50

Contact the Chairman at 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/November to all insured groups.

Contact the Chairman at: cgciinsurance@cagardenclubs.org
- Make check payable to: *CGCI, "Insurance" in memo line*
- Mail form and check to address on form
- Credit Cards: Form automatically sent to Chairman.
- 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**
  - Forms available at http://californiagardenclubs.com/projects
  - 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).

- **HONOR BOOK**
  - Forms available at http://californiagardenclubs.com/projects
  - 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).

- **LIFE MEMBERSHIPS (CGCI, Pacific Region, NGC)**

- 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**
  - Contact the 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 form: www.californiagardenclubs.com/penny-pines

- **PRESIDENT'S PROJECT 2025-27: "Expansion of the Abraxas High School Garden"**
  - Forms and details: https://www.californiagardenclubs.com/presidents-project-2025-27/
    - Make check payable to: *CGCI, "President's Project 2025-27"* in memo line
    - Mail check and form to address listed on form
    - OR DONATE ONLINE (credit card or PayPal account

- **SCHOLARSHIPS**
  - Forms available: https://www.californiagardenclubs.com/scholarships/
    - 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).

- **SEMPERVIRENS FUND**
  - Forms available at http://californiagardenclubs.com/projects
    - Make check payable to *CGCI*, indicate "*Sempervirens Fund" 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).

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: _____

For Club or APS: Your District's Name: _____

*Our **Federal Employer Identification Number**: _____
Refer to the IRS website https://www.irs.gov/charities-and-nonprofits under Tax-Exempt Organization Search (TEOS) to find your club EIN.
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.

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*Our **California Corporation or Franchise Tax Board** entity number: _____
CA FTB website https://www.ftb.ca.gov/file/business/types/charities-nonprofits. Scroll to **Check your account status;** Find out if your account is active or suspended: Entity Status Letter Revoked exempt organizations
Like the EIN, it is a 7-digit number (1234567) assigned by the Attorney General (for corporations) or FTB for filing and reporting purposes

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*Our **California Registry of Charitable Trust** registration number _____
Search the Files of the Registry of Charitable Trusts https://rct.doj.ca.gov/Verification/Web/Search.aspx?facility=Y
Go to the California Attorney General's website: www.oag.ca.gov/charities/forms and download CT-1, CT-TR-1, RRF-1, CT-NRP-1 and CT-NRP-2

- 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

*Our **California Registry of Charitable Trust Raffle** registration number _____

- It is a 4-digit number assigned by the Attorney General's office when the initial raffle registration application is approved.

*Our **California Board of Equalization Seller's Permit** number_____

- Any organization conducting sales (plants, logo items, cookbooks etc.) are required to register with BOE and pay sales tax annually. A xxx-xxxxxx number is issued by the BOE

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.

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 #) _____