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| **FORM** | **ABOUT THIS FORM AND LINK TO ONLINE FILING** | **WHEN TO FILE** |
| **CT-TR-1**  Annual Treasurer’s Report OR  **1099-EZ** | 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. [CT-TR-1 Form](https://oag.ca.gov/system/files/media/ct-tr1-form.pdf)  Charitable organizations whose total revenue for the fiscal year is over **$50,000** must file this form.  [Form 1099-EZ Instructions](https://www.irs.gov/instructions/i990ez) [Form 1099-EZ](https://www.irs.gov/pub/irs-pdf/f990ez.pdf)  If a charity does file the 990-EZ, the 990-EZ can be filed with the Attorney General's Office in lieu of the CT-TR-1. | Within 4 months and 15 days after the END of your fiscal year |
| **RRF-1**  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. Failure to file form will put guild in “suspended” status, and the assessment of a minimum tax of $800, plus interest, and/or fines or filing penalties. There is a fee if gross revenue is over $25,000. You need to know your Gross Annual Revenue (amount of $ you collected during the year) and your Total Assets (amount of $ you have at end of year, i.e. checking, savings, money market, etc.). [RRF-1 Form](https://oag.ca.gov/system/files/media/rrf1_form.pdf) |
| **CT-NRP-1** Nonprofit Raffle Registration Form | Each nonprofit organization that intends to conduct a raffle during a year must complete and submit a raffle registration form. Opportunity quilts and door prizes are raffles and you must report them. The registration period is January 1 to December 31. [NPR-1 Form](https://oag.ca.gov/system/files/media/ct_nrp_1.pdf) | Once per fiscal year  $30 |
| **CT-NRP-2** Nonprofit Raffle Report | If your guild has registered to conduct raffles, it must file a single aggregate report for all raffles held during the reporting year. A report must be completed for each year in which a raffle was conducted (January 1 through December 31). Cannot sell Raffle tickets online or mail to buyers. [NRP-2 Form](https://oag.ca.gov/system/files/media/ct_nrp_2.pdf) | Once per fiscal year by Feb 1 |
| **CA-SI-100**  Statement of Information | A one-page informational form filed with the California Secretary of State that provides information about addresses, corporate officers and corporate filing agents. There is a $20 fee. You can file an amendment more often for free (change of offices for example). Form cannot be downloaded, only filled out and filed online at this link. Some guilds indicated that banks are now requiring that the SI-100 show current/newly elected officers before the signature cards can be updated. [Form-SI-100](https://form-si-100.pdffiller.com/#:~:text=Form%20SI%2D100%2C%20Statement%20of,officers%20and%20corporate%20filing%20agents.) | Every 2 yrs, based on date you registered. |
| **199 or 199-N** Gross Receipts | 199-N is for reporting your Gross Receipts **of less than** $50,000. You can file the simple e-postcard online by going to: [199-N e-postcard](https://www.ftb.ca.gov/file/business/types/charities-nonprofits/199N.asp)  199 is for reporting your Gross Receipts **more than** $50,000. [199-booklet](https://www.ftb.ca.gov/forms/2022/2022-199-booklet.html#:~:text=Purpose,not%20have%20a%20filing%20requirement.) [Form 199](https://www.ftb.ca.gov/forms/2022/2022-199.pdf) | 4 months & 15 days |
| **990-N**  Gross Receipts under $50,000 to the IRS | All filers must register at IRS.gov prior to filing their next Form 990-N. This is a one-time registration; you won’t be asked to register again when filing next year. Form 990-N must be completed and filed electronically. There is no paper form. Form 990-N filers may choose to file a complete Form 990 or Form 990-EZ instead. Use the Form 990-N Electronic Filing System (e-Postcard) [User Guide PDF](https://www.irs.gov/pub/irs-pdf/p5248.pdf) - [Link to Form on this page](https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard) | END of your fiscal year |
| **1099-MISC** | Report amounts over $600 paid to speakers, workshop teachers, etc. You need to order forms from the IRS. They are free. You tell them how many you need for the year. Comes with a form 1096 Annual Summary and Transmittal of U.S. Information Returns. Note filing deadlines on the forms. [1099-MISC Form & Instructions](https://www.irs.gov/pub/irs-pdf/f1099msc.pdf) | See forms |
| **The Employment Development Department (EDD)** | Any business that is required to file a Form 1099-MISC must also report to the Employment Development Department (EDD) within twenty (20) days of EITHER making payments of $600 or more OR entering into a contract for $600 or more with an independent contractor in any calendar year, whichever is earlier. This information is used to assist state and county agencies in locating parents who are delinquent in their child support obligations. [EDD Report Form](http://www.edd.ca.gov/pdf_pub_ctr/de542.pdf) | Within 20 days of payment |
| **Sales Tax** | Get a temporary or annual seller permit for your sales of fabric, books, quilt auctions, etc. from the California Department of Tax & Fee Administration. You are required to file on or before the due date, which is based on your filing frequency (monthly, quarterly, quarterly prepay, fiscal yearly, or yearly). Non-profit still has to pay sales tax. [Filing Info](https://www.cdtfa.ca.gov/services/file-a-return.htm) [Form](https://onlineservices.cdtfa.ca.gov/_/) | See charts here:  [Charts](https://www.cdtfa.ca.gov/taxes-and-fees/sales-use-tax-returns-filing-dates.htm) |
| **Status** | You can check the status of your guild with the state of California at:  [Search for Status](http://rct.doj.ca.gov/Verification/Web/Search.aspx?facility=Y) | Any time |