

SUMMARY OF TAX & GOVERNMENTAL FILINGS:

Who must file	Government agency	Forms	Due Date
All Units and Councils	Internal Revenue Service (IRS)	Federal tax returns (990N, 990EZ, or 990. (Additional forms required if income is over \$50,000)	July 15
All Units and Councils	Franchise Tax Board (FTB)	State tax returns (199N or 199)	July 15
All Units and Councils	California Attorney General	Charitable trust renewal (RRF-1)	July 15
Incorporated Units and Councils	California Secretary of State	Statement of Information (SI-100)	Once every two years
Units or Councils holding raffles	California Attorney General	Registration form (CT-NRP-1) before each registration year (September 1-August 31)	August 31 (plus allow at least 60 days before first raffle)
Units or Councils holding raffles	California Attorney General	Report form (CT-NRP-2) after each registration year (September 1-August 31)	October 1
Units or Councils holding charitable gaming activities	California Department of Justice	Fundraiser annual registration: form available at http://oag.ca.gov/gambling/charitable	Allow at least 30 days before event

Please make sure that your council and units have submitted all required filings. Government agencies can revoke your PTA's non-profit, tax-exempt status if you fall behind.

IMPORTANT - If you have received notices from any government office (for example Internal Revenue Service, Franchise Tax Board, Attorney General, Department of Justice, or Secretary of State) regarding fines, penalties, revocations, or suspension of your PTA, please **DO NOT CALL** that office directly. Contact Thirty-Third District PTA immediately and we will work with the California State PTA to resolve all issues as they have expertise and have developed good working relationships with these state and federal agencies.