

GOVERNMENT FILINGS

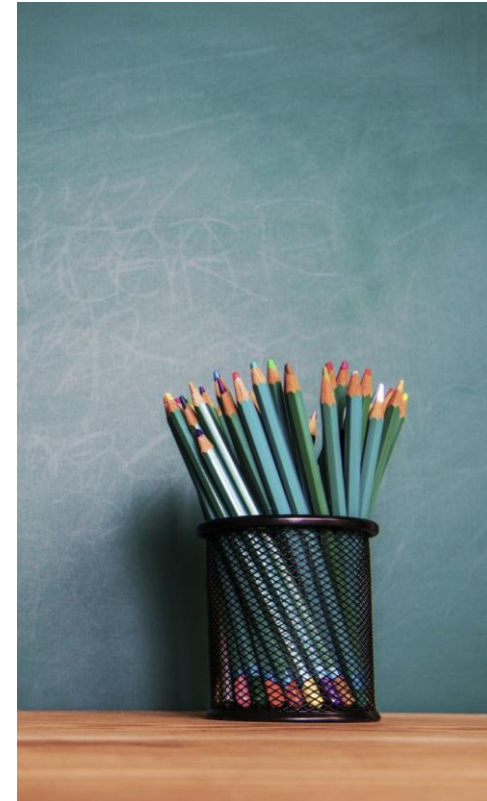
WHAT, WHEN, WHERE
AND HOW TO FILE
GOVERNMENT FORMS
FOR YOUR BRANCH



Linking together for our mission.



Standing together for equity.



AGENDA

- Introductions (Kathy)
- Have questions? Use the Chat function to submit your question. We will cover the questions after the presentation. The Q&A summary will be posted to the Finance Peer Group section under Branch Tools after the presentation, along with a copy of the power point presentation and the recording of the session.
- Poll – Tell us about your branch (Kathy)
- Website resources - overview (Kathy)
- The Deadlines (Carol)
- 990-N, 990-EZ, 990 (Federal) (Kathy)
- 199-N, 199 (State) (Kathy)
- RRF-1 – Registration Renewal Form (Indrani)
- CT-TR-1 (Charitable Trust Treasurer Report) (Indrani)
- California Statement of Information SI-100 (Indrani)
- Raffle forms (Carol)
- State sales tax (Carol)
- 1099 requirements (Kathy)
- Q&A (Finance Committee)

POLL QUESTIONS

Each poll question has multiple answers. Select the one that fits your branch.

- 1. How familiar are you with the Branch Finance and Finance Peer Group sections of Branch Tools on the AAUW CA website?
- 2. What is your branch position?
- 3. What are your branch revenues?
- 4. What is your branch tax status?
- 5. Is your branch incorporated?
- 6. Which Federal Form 990 does your branch file?

AAUW CA WEBSITE RESOURCES

- AAUW California home page
- Branch Tools
- Branch Finance
 - How to be a branch treasurer
 - How to do branch accounting
 - How to account for membership dues
 - **Government documents and deadlines – Annual Filings – October 1, 2024 Topic**
 - How to manage branch insurance
 - How to manage fundraising finance
- AAUW California Peer Groups – Finance
 - Access to Peer Group recordings and meeting materials

GOVERNMENT FILING DEADLINES

- Federal – 990 N, 990 EZ (income \$50k to \$200K) or 990 (\$200k+) - Due Nov 15.
 - 990 N can be filed by AAUW National – use HUB to request by October 15.
 - 1099s – most copies to recipient must be postmarked by Jan 31.
 - 1096s – for 1099 MISC, postmark to IRS by Feb 28; for 1099 NEC, postmark to IRS by Jan 31.
- California – Due November 15.
 - 199N (\$50k or less), 199 (income over \$50K) – Non-profit report.
 - CT-TR-1 – Charitable Trusts Treasurer Report (if 199N filed).
 - RRF 1 – Registry Renewal Fee Form.
 - Statement of Information (every 2 years for incorporated branches, based on year of incorporation).
 - Raffle Report if applicable – Due Feb 1 for prior year.

FEDERAL FORM 990N – ASK NATIONAL TO FILE FOR YOUR BRANCH

- **Deadline:** October 15th
- **What is it:** Opt-in to have AAUW National include your branch under federal umbrella filing.
- **Who needs it:** Can be used by all branches with income of \$50,000 or less.
- **Where is it sent:** Completed through the AAUW Community Hub. Requires personal login.
- **How to submit:** Login to Community Hub – You can access HUB through AAUW CA website – Branch Tools, Branch Finance, Government Documents & Deadlines, Annual Filings, Click [HERE](#), [Federal IRS Form 990 – Ask National to file for your branch](#).
 - Under your personal snapshot, go to > MY AFFILIATIONS
 - Click the **red** button to the right of your state or branch name to view the options
 - Choose TAX INFORMATION
 - At the top, “click to request 990N “7/1/23-6/30/24” and complete the form.
 - Within the form, it will ask for the principal officer, which for taxes is generally the finance officer. Be sure to provide your email. National will email you when they file the 990 by December 1.

FEDERAL FORM 990N - FILE DIRECTLY

- Branch can file 990N directly to the IRS, but it must be filed electronically.
- Form 990-N is easy to complete. You'll need only eight items of basic information about your organization.
 - [Employer identification number \(EIN\)](#), also known as a Taxpayer Identification Number (TIN)
 - [Tax year](#) (calendar or fiscal filer)
 - Legal name and mailing address
 - Any other names the organization uses
 - Name and address of a principal officer (usually the Branch Finance Officer)
 - Website address if the organization has one
 - Confirmation that the organization's annual gross receipts are \$50,000 or less
 - If applicable, a statement that the organization has terminated or is terminating (going out of business)
- **Submitting Form 990-N (e-Postcard)**
 - To access the Form 990-N Electronic Filing system:
 - **Sign in/create an account with Login.gov or ID.me:** The IRS requires a Login.gov or an ID.me account to submit Form 990-N. Form 990-N filers should use the same email address associated with their IRS account.
 - Review the [IRS Form 990-N Electronic Filing System \(e-Postcard\) User Guide PDF](#) for step-by-step instructions on how to submit electronic Form 990-N (e-Postcard). Most common problems can be avoided by following the User Guide. You can access the sign in using Branch Finance, Government Documents and Deadlines, Annual Filings, [HERE –"File ePostcard Form 990 Now."](#)

FEDERAL FORMS 990EZ AND 990

- All forms 990 must be filed electronically.
- Deadline is November 15.
- Forms 990EZ and 990 must be filed using an IRS “modernized-e-file-mef-provider.”
 - Electronic filing provides fast acknowledgement that the IRS has received the return and reduces normal processing time, making compliance with reporting and disclosure requirements easier. Charities and nonprofits can file the following forms electronically through an [IRS Authorized e-File Provider](#).
 - You can access the forms and instructions using the AAUW California website – Branch Finance – Annual Filings.
 - For additional information on the electronic filing requirement, visit [IRS.gov/EOefile](https://www.irs.gov/EOefile).
 - If branch files a 990 EZ because total income is over \$50,000 and Fund- Raising gross income is over \$15,000, need to file Schedule G with a 990 EZ

CALIFORNIA FRANCHISE TAX BOARD FORMS 199N & 199

- **Deadline:** November 15th
- **What is it:** Required California filing for tax-exempt entities.
- **Who needs it:** All branches.
- **Which form to use:**
 - Use Form 199N if income up to \$50K
 - Use Form 199 if income above \$50K
- **Where is it sent:** Completed online (unless filing form 199)
- You can access both forms and online access for filing Form 199N using the AAUW California website, Branch Finance, Annual Filings, [HERE](#),
- Form 199 Instructions are on the Franchise Tax Board site at: <https://www.ftb.ca.gov/forms/2023/2023-199-booklet.html>

CALIFORNIA FORM 199N

- Before you begin
- To submit an e-Postcard, you need:
- Your Entity ID number or California Corporation number.
- [Basic information](#) about your organization.
 - Branch Entity number - California Organization number or California Corporation number.
 - Branch name and mailing address.
 - Accounting period – the fiscal year.
 - FEIN (XX-XXXXXXX).
 - Gross receipts. You report your actual branch gross receipts on Form 199N.
 - Principal officer's information – name, address, and phone number.
- You have 20 minutes to complete each page. If your session ends, you must start over.
- You will be provided a confirmation number for your records and proof you successfully filed your e-Postcard.
- Log out and close your browser when you are done to ensure the highest level of security.
- You can access and submit the form using AAUW California website, Branch Finance, Annual Filings, [HERE](#)



Submission of Forms

1. RRF-1

2. CT-TR-1

3. SI-100

RRF-1 Overview:

The purpose of the Annual Registration Renewal Fee Report (Form RRF-1) is to notify the Attorney General's office that the AAUW branch has no unlawful diversion of charitable assets.

RRF-1 report is due on **November 15th** for the preceding fiscal year. All branches must file the report before or by the due date. Extension for filing Form RRF-1 will be allowed if the branch has received an extension from IRS for filing Form 990 or 990EZ. Form RRF-1 must include the appropriate renewal fee based on the registrant's total revenue.

RRF-1 Form Completion Procedure

1. Branch Name, Address, Zip Code and contact information
2. Complete the following Tax Information
 - State Charity Registration Number

If you do not know the number, then use the link listed below

<https://www.oag.ca.gov/charities>

- The Organization Number is assigned by FTB (Franchise Tax Board) for non-corporate entities
 - Federal EIN (Employer ID Number)
3. Complete the annual reporting period
 4. Complete PART A- Activities with the current ended Fiscal Year financial information
 5. Complete PART B- Statements Regarding Organization During The Period Of The Report
 6. The completed form will be signed by Officer of the Branch & mailed before **November 15, 2024**



MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

WEBSITE ADDRESS:
www.oag.ca.gov/charities

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, and 310

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

(For Registry Use Only)

AAUW Branch Name of Organization List all DBAs and names the organization uses or has used Branch Address Address (Number and Street) Branch Address City or Town, State, and ZIP Code President/Finance Officer President/Finance Officer's email Telephone Number Email Address	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report <input type="checkbox"/> Organization requests email notifications State Charity Registration Number CTXXXXXXX Corporation or Organization No. XXXXXXX Federal Employer ID No. XX-XXXXXXX
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ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)
Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

PART A - ACTIVITIES

For your most recent full accounting period (beginning 07 / 07 / 2023 ending 06 / 30 / 2024) list:

Total Revenue \$ (including noncash contributions)	<u>9,700</u>	Noncash Contributions \$		Total Assets \$	<u>14,375</u>
Program Expenses \$	<u>4,050</u>	Total Expenses \$	<u>7,615</u>		

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		✓
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		✓
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		✓
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?		✓
5. During this reporting period, did the organization receive any governmental funding?		✓
6. During this reporting period, did the organization hold a raffle for charitable purposes?	✓	
7. Does the organization conduct a vehicle donation program?		✓
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?		✓
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		✓

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

		Branch Finance Officer	9/15/2024
Signature of Authorized Agent	Printed Name	Title	Date

RRF-1 Source Information

Statement of Activities		Year 1
Revenues:		
Operating Income		
Branch Dues Income	\$	2,100.00
Program Income	\$	2,000.00
		\$ 4,100.00
Project Income		
Fundraising Income		
Local Scholarships	\$	5,000.00
Local Scholarships Raffle	\$	600.00
		\$ 5,600.00
Total Revenues:	\$	9,700.00

Expenses:		
Operating Expenses		
Insurance	\$	395.00
Postage	\$	50.00
California Assessment	\$	65.00
Filing Fees	\$	55.00
Directory Expense	\$	250.00
Conferences/ Trainings	\$	500.00
		\$ 1,315.00
Program Expenditures		
Fundraising Expense		
Local Scholarships	\$	2,230.00
Local Scholarships Raffle	\$	20.00
Program Expenses		
Scholarships Funded	\$	3,000.00
Other Programs	\$	1,050.00
Total Expenses:	\$	7,615.00
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Revenue Less Expenses	\$	2,085.00

Statement of Financial Position			
	Y1 Begin	Y1 End	Change
Assets:			
Current Assets			
Checking Account	\$ 7,160.00	\$ 8,375.00	\$ 1,215.00
Savings Account	\$ 4,500.00	\$ 4,500.00	\$ -
Prepaid Expenses			
Venue Deposit		\$ 1,500.00	\$ 1,500.00
Total Assets:	\$ 11,660.00	\$ 14,375.00	\$ 2,715.00

RRF-1

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)					
Make Check Payable to Department of Justice					
Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200
PART A - ACTIVITIES					
For your most recent full accounting period (beginning <u>07 / 07 / 2023</u> ending <u>06 / 30 / 2024</u>) list:					
Total Revenue \$		Noncash Contributions \$		Total Assets \$	
(including noncash contributions) <u>9,700</u>				<u>14,375</u>	
Program Expenses \$		Total Expenses \$			
<u>4,050</u>		<u>7,615</u>			

CT-TR-1 Overview:

The California State Attorney General's office is required the charitable organizations to file Annual Treasurer's Report (CT-TR-1) with Annual Registration Renewal Fee Report (Form RRF-1) whose revenue for the fiscal year is less than \$50,000.

The due date for CT-TR-1 is **November 15th** and must be submitted with RRF-1 report. All branches must file the report before or by the due date.

CT-TR-1 Form Completion Procedure

1. Branch Name, Address, Zip Code and contact information
2. Complete the following Tax Information
State Charity Registration Number

If you do not know the number, then use the link listed below

<https://www.oag.ca.gov/charities>

3. The Organization Number is assigned by FTB (Franchise Tax Board) for non-corporate entities
Federal EIN (Employer ID Number)
4. Complete the annual reporting period
5. Complete the Balance Sheet information- Assets, Liabilities and Fund Balance (example attached)
6. Complete the Revenue Statement- Revenue, Expenses and Net Revenue (example attached)
7. The completed form will be signed by Officer of the Branch and mailed with RRF-1 before **November 15, 2024**



MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

WEBSITE ADDRESS:
www.sag.ca.gov/charities

ANNUAL TREASURER'S REPORT
ATTORNEY GENERAL OF CALIFORNIA
Section 12586, California Government Code
11 Cal. Code Regs., Section 301

(For Registry Use Only)

(FORM CT-TR-1)

AAUW Branch Name of Organization	CTXXXXXXXX State Charity Registration Number
Branch Address Address (Number and Street)	XXXXXXXX Corporation or Organization No.
Branch City, CA, Zip Code City or Town, State and ZIP Code	XX-XXXXXXX Federal Employer I.D. No.

For annual accounting period (beginning 07 / 01 / 2023 ending 06 / 30 / 2024)

BALANCE SHEET

ASSETS

Cash	\$ 8,375
Savings	\$ 4,500
Investment	\$ 0
Land/Buildings	\$ 0
Other Assets	\$ 1,500
TOTAL ASSETS	\$ 14,375

LIABILITIES

Accounts Payable	\$
Salary Payable	\$
Other Liabilities	\$ 1,890
TOTAL LIABILITIES	\$ 1,890

FUND BALANCE

Total Assets less Total Liabilities	\$ 12,485
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REVENUE STATEMENT

REVENUE

Cash Contributions	\$ 2,100
Noncash Contributions	\$
Program Revenue	\$ 2,000
Investments	\$
Special Events	\$ 5,500
Other Revenue	\$
TOTAL REVENUE	\$ 9,700

NET REVENUE

Total Revenue less Total Expenses	\$ 2,085
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EXPENSES

Compensation of Officers/Directors	\$
Compensation of Staff	\$
Fundraising Expenses	\$ 2,250
Rent	\$
Utilities	\$
Supplies/Postage	\$ 50
Insurance	\$ 395
Other Expenses	\$ 4920

TOTAL EXPENSES	\$ 7,615
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I hereby declare under penalty of perjury that I have examined this report, including accompanying documents, and, to the best of my knowledge and belief, the content is true, correct and complete and I am authorized to sign.

Signature of Authorized Agent	Printed Name	Finance Officer	9/15/2024
		Title	Date

CT-TR-1 Balance Sheet Source Information

Form CT-TR-1 Balance Sheet

Statement of Financial Position			
	Y1 Begin	Y1 End	Change
Assets:			
Current Assets			
Checking Account	\$ 7,160.00	\$ 8,375.00	\$ 1,215.00
Savings Account	\$ 4,500.00	\$ 4,500.00	\$ -
Prepaid Expenses			
Venue Deposit		\$ 1,500.00	\$ 1,500.00
Total Assets:	\$ 11,660.00	\$ 14,375.00	\$ 2,715.00
Liabilities:			
Current Liabilities			
AAUW CA Dues	\$ -	\$ -	
AAUW Nationa Dues	\$ -	\$ -	
AAUW National Donations	\$ -	\$ -	
Deferred Income			
Deffered Branch Dues	\$ 1,260.00	\$ 1,890.00	\$ 630.00
	\$ 1,260.00	\$ 1,890.00	\$ 630.00
Net Assets:			
Restricted:			
Local Scholarships	\$ -	\$ 350.00	\$ 350.00
AAUW National	\$ -	\$ -	
		\$ 350.00	\$ 350.00
Unrestricted:			
Unrestricted Net Assets	\$ 10,400.00	\$ 12,485.00	\$ 1,735.00
Total Net Assets:	\$ 10,400.00	\$ 12,485.00	\$ 2,085.00
Total Liabilities and Net Assets:	\$ 11,660.00	\$ 14,375.00	\$ 2,715.00

ASSETS

Cash	\$ 8,375
Savings	\$ 4,500
Investment	\$ 0
Land/Buildings	\$ 0
Other Assets	\$ 1,500
TOTAL ASSETS	\$ 14,375

LIABILITIES

Accounts Payable	\$
Salary Payable	\$
Other Liabilities	\$ 1,890
TOTAL LIABILITIES	\$ 1,890

FUND BALANCE

Total Assets less Total Liabilities	\$ 12,485
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REVENUE STATEMENT

	Year 1		
Revenues:		Expenses:	
Operating Income		Operating Expenses	
Branch Dues Income	\$ 2,100.00	Insurance	\$ 395.00
Program Income	\$ 2,000.00	Postage	\$ 50.00
	\$ 4,100.00	California Assessment	\$ 65.00
		Filing Fees	\$ 55.00
Fundraising Income		Directory Expense	\$ 250.00
Local Scholarships	\$ 5,000.00	Conferences/ Trainings	\$ 500.00
Local Scholarships Raffle	\$ 600.00		\$ 1,315.00
	\$ 5,600.00	Fundraising Expense	
Total Revenues:	\$ 9,700.00	Local Scholarships	\$ 2,230.00
		Local Scholarships Raffle	\$ 20.00
			\$ 2,250.00
		Program Expenses	
		Scholarships Funded	\$ 3,000.00
		Other Programs	\$ 1,050.00
			\$ 4,050.00
		Total Expenses:	\$ 7,615.00
		Revenue Less Expenses (\$9,700-\$7,615)	\$ 2,085.00

AAUW Branch	
State Charity Registration Number:	
Fiscal Year Ending 6/30/2024	
Attachement to Form CT-TR-1	
Other Assets	
Prepaid Venue Deposit	\$ 1,500.00
Other Liabilities	
Deferred Revenue Dues	\$ 1,890.00
will recognized as revenue in 2024-2025	
Other Expenses	
California Assessment	\$ 65.00
Filing Fees	\$ 55.00
Directory Expense	\$ 250.00
Conferences/ Trainings	\$ 500.00
Scholarships Funded	\$ 3,000.00
Other Programs	\$ 1,050.00
Total Other Expense:	\$ 4,920.00

Statement of Information (SI-100)

Overview:

All nonprofits must file the Statement of Information (Form SI-100) every two years – with the Secretary of State.

Procedure:

1. Statement of Information Filing– Nonprofit:

Due within 90 days of initial registration and every two years thereafter.

Filing Fee

\$20.00

2. Statement of Information - Domestic and Foreign Stock:

Due within 90 days of initial registration and every year thereafter.

Filing Fee

\$25.00

<https://www.sos.ca.gov/business-programs/business-entities/forms/corporations-statement-information>



**Secretary of State
Statement of Information**
(California Nonprofit, Credit Union and
General Cooperative Corporations)

SI-100

IMPORTANT — Read instructions before completing this form.

Filing Fee – \$20.00;

Copy Fees – First page \$1.00; each attachment page \$0.50;
Certification Fee - \$5.00 plus copy fees

1. Corporation Name (Enter the exact name of the corporation as it is recorded with the California Secretary of State)

This Space For Office Use Only

2. 7-Digit Secretary of State File Number

3. Business Addresses

a. Street Address of California Principal Office, if any - Do not enter a P.O. Box	City (no abbreviations)	State	Zip Code
		CA	
b. Mailing Address of Corporation, if different than item 3a	City (no abbreviations)	State	Zip Code

4. Officers The Corporation is required to enter the names and addresses of all three of the officers set forth below. An additional title for Chief Executive Officer or Chief Financial Officer may be added; however, the preprinted titles on this form must not be altered.

a. Chief Executive Officer	First Name	Middle Name	Last Name	Suffix
Address		City (no abbreviations)	State	Zip Code
b. Secretary	First Name	Middle Name	Last Name	Suffix
Address		City (no abbreviations)	State	Zip Code
c. Chief Financial Officer	First Name	Middle Name	Last Name	Suffix
Address		City (no abbreviations)	State	Zip Code

5. Service of Process (Must provide either Individual OR Corporation.)

INDIVIDUAL – Complete Items 5a and 5b only. Must include agent's full name and California street address.

a. California Agent's First Name (if agent is not a corporation)	Middle Name	Last Name	Suffix
b. Street Address (if agent is not a corporation) - Do not enter a P.O. Box		City (no abbreviations)	State CA Zip Code

CORPORATION – Complete Item 5c only. Only include the name of the registered agent Corporation.

c. California Registered Corporate Agent's Name (if agent is a corporation) – Do not complete item 5a or 5b

6. Common Interest Developments

Check here if the corporation is an association formed to manage a common interest development under the Davis-Sterling Common Interest Development Act (California Civil Code section 4000, et seq.) or under the Commercial and Industrial Common Interest Development Act (California Civil Code section 6500, et seq.). The corporation must file a Statement by Common Interest Development Association (Form SI-CID) as required by California Civil Code sections 5405(a) and 6760(a). [See Instructions.](#)

7. The information contained herein, including in any attachments, is true and correct.

_____	_____	_____	_____
Date	Type or Print Name of Person Completing the Form	Title	Signature

RAFFLES – HOLDING AND REPORTING

Considered gambling so have some special rules

90% of amount raised must go to the sponsoring organization

Application due 60 days ahead of event – CT-NRP-1

Can apply for multiple raffles at once

Reporting for all raffles held during one calendar year due February 1 – CT-NRP-2

Report required if application was filed, even if no raffle held

SALES TAX – YES, WE DO PAY IT

- For most tangible property sold – T-shirts, Tote Bags, Books, etc.
- Auction sales of goods are also taxable for the full amount of the sale price
- Look carefully at tax rules if selling food items
 - Is it cold or hot?
 - Is it a beverage, and what kind?
 - Is it designed for consumption “on site”?
 - Also consider extensive health regulations of food sales
- Fundraising events with a price including food and entertainment require special record-keeping

PUBLICATION 18 FROM CALIFORNIA DEPT OF TAX AND FEE ADMINISTRATION

- from the California Department of Tax and Finance Administration
 - For food specifics – See pages 25 – 29
 - For sales of items – See pages 36 – 39
- Use CTRL+Click to download this publication Publication 18, Nonprofit Organizations or go to <https://www.cdtfa.ca.gov/formspubs/pub18.pdf>

HOW TO PAY SALES TAXES

- Apply for a Sellers Permit
 - 3 or fewer sales events per year – temporary permit for each
 - Regular permit may be easier • Online Services (ca.gov)
www.cdtfa.ca.gov/services/#Register_Renewals •
- Collect Taxes – most branches include tax amount in sales price – be sure to let customers know
- Remit Taxes with a Sales and Use Return – generally once each year – online or using form
www.cdtfa.ca.gov/formspubs/cdtfa401ez.pdf
- State will collect local sales taxes and remit to cities/counties – to see tax rates
www.cdtfa.co.gov/taxes-and-fees/rates.aspx

FORM 1099 REQUIREMENTS

- Purpose of Form 1099:
 - A. To report certain transactions to the Internal Revenue Service by business entities such as partnerships, associations, corporations and sole proprietorships.
 - B. For payments to individuals, partnerships, associations, sole proprietorships, but not corporations. Request a completed Form W-9 to obtain the information needed to determine type of organization and tax id. Form located at IRS site <https://www.irs.gov/pub/irs-pdf/fw9.pdf>
 - Generally, any payments made to a C corporation, S corporation, or an LLC treated as either a C or S corporation, are exempt from reporting.
 - When a nonprofit receives rental income, prizes, or awards, it must report these, and the payer may issue a Form 1099. Nonprofits must differentiate between tax-exempt income and income unrelated to the charitable purpose that requires reporting to ensure full compliance.
 - C. Payments of \$600 or more must be reported on form 1099.
 - D. Based on cumulative payments made within a calendar year.

TYPES OF SERVICES TO REPORT ON A 1099

- Types of services that may require reporting by a branch on a 1099NEC:
 - CPA, Tax Services or Bookkeeping services,
 - A speaker for a program,
 - Entertainment, such as musicians.
- Types of services that may require reporting by a Branch on a 1099 MISC:
 - Attorney Services,
 - Rent.
- Must = or exceed \$600 in any calendar year,
- Paid to an individual, partnership, association, sole proprietorship or other non corporate entity.

TYPES OF RENTAL PAYMENTS THAT MAY REQUIRE REPORTING:

- Office space,
- Venue for a program,
- Other types of rent such as:
 - Equipment,
 - Booth at an event.
- Must = or exceed \$600 in any calendar year
- Paid to an individual, partnership, association, sole proprietorship or other non-corporate entity.

AWARDS AND PRIZES

- Types of awards & prizes (if they = or > \$600 in any calendar year):
 - Cash,
 - Noncash payments for meals, lodging, travel etc. to attend a program,
 - Awards such as NCCWSL travel are reportable on Form 1099 MISC when the branch pays for the travel expenses.
 - National recommends that branch register NCCWSL award recipients directly.
- IRS defines scholarships as - payments to a candidate for a degree at an eligible educational institution for eligible expenses - and are nontaxable and non reportable on any 1099 – if all IRS requirements are met.
 - Scholarship recipient is a candidate for a degree at an educational institution that maintains a regular faculty and curriculum and normally has a regularly enrolled body of students in attendance at the place where it carries on its educational activities; and
 - The scholarship is used to pay for **tuition and fees required for enrollment or attendance at the educational institution, or for fees, books, supplies, and equipment required for courses at the educational institution.**

REPORTING AWARDS ON 1099 MISC

- Contributions from individuals for Tech Trek passed through directly to the Special Projects Fund AND the Branch is not recording the revenue, and NOT making the payment for the award, then the award is being paid for by an individual donor. Individual donors do NOT have a reporting requirement using Form 1099
- Donations to AAUW California SPF are made to a specific camp for its operations, not to the camper.

HOW TO REPORT PAYMENTS

- The following 1099 recipient information is necessary for all 1099s (from W-9):
 1. Name
 2. Address
 3. TIN (Taxpayer Identification Number)
- 1099 MISC:
 - Rent payments go in box 1.
 - Other payments go in box 3 - this would include prizes and awards.
- 1099 NEC:
 - Payments for services go in box 1.

1099 FORMS - FILING AND DUE DATES

- 1099 MISC:
 - You must use a scannable 1099 MISC (Copy A),
 - Copy B for recipient can be a copy of Copy A,
 - Recipients copy must be mailed by January 31st,
 - The scannable 1099s plus the scannable 1096 must be mailed to the IRS post marked by no later than February 28th.
- 1099 NEC
 - Same requirements as 1099 MISC for recipients copy, but scannable 1099s plus the scannable 1096 must be postmarked to IRS no later than January 31st.
- Must accumulate the number of 1099 MISCs and NECs that you are filing and report on a scannable 1096.
- If you issue 10 or more Form 1099 MISC they must be e-filed for all 1099s.

WHERE TO OBTAIN 1099 FORMS

- OBTAIN FROMS: 1. IRS, 2. LOCAL BUSINESS SUPPLY STORES, 3. POST OFFICE, 4. ONLINE.
 - MUST BE SCANNABLE REDLINED FORM.
- 1099 MISC
 - <https://www.irs.gov/pub/irs-pdf/f1099msc.pdf>
- 1099 NEC
 - <https://www.irs.gov/pub/irs-pdf/f1099nec.pdf>
- Form 1096
 - <https://www.irs.gov/pub/irs-pdf/f1096.pdf>
- Ordering forms from IRS
 - <https://apps.irs.gov/app/taxmat/information-employer-returns/>

Q & A

- Your turn to ask questions.
- Use the Chat function to submit your questions.
- Q&A will be posted to the AAUW California website under the Finance section of Peer Groups, along with the power point presentation and recording of this peer group session.
- If you think of a question later, when you are completing forms, you can contact: cfo@aauw-ca.org to get help.
- Be sure to fill out the survey if you have not already done so. We will accumulate responses through the end of December.