

## **Government Forms To Be Filed** **during operation of your Friends of the Library group**

The dates listed below assume the close of the fiscal year as December 31<sup>st</sup> which makes calculating the due dates of forms quite easy.

### **California Form RRF-1** → California Attorney General's Registry of Charitable Trusts

Filing frequency: annual

Filing date: by the 15<sup>th</sup> day of the 5<sup>th</sup> month following the close of the fiscal year.

In the case of a December 31<sup>st</sup> close of the fiscal year, RRF-1 is due by May 15

URL for Instructions for Form RRF-1:

<http://oag.ca.gov/sites/all/files/pdfs/charities/RRF-1-Instructions-ADOPT.pdf>

URL for Form RRF-1:

[http://oag.ca.gov/sites/all/files/agweb/pdfs/charities/charitable/rrf1\\_form.pdf](http://oag.ca.gov/sites/all/files/agweb/pdfs/charities/charitable/rrf1_form.pdf)

Annual Registration Renewal Fee:

If fiscal year's total revenue is less than \$25,000, the fee is zero.

If fiscal year's total revenue is between \$25,000 and \$100,000, the fee is \$25.

No fee required for filing an amended Form RRF-1

### **California Form SI-100** → California Secretary of State

Filing frequency: every other year

Filing dates: the calendar month during which the original Articles of Incorporation were filed and the immediately preceding five calendar months.

Example, if Articles of Incorporation were originally filed on

October 21, 2007, then later Form SI-100 filings are due every other year during May through October.

URL: [http://www.sos.ca.gov/business/corp/pdf/so/corp\\_so100.pdf](http://www.sos.ca.gov/business/corp/pdf/so/corp_so100.pdf)

Filing Fee: \$20, by check, VISA, or MasterCard

No fee required for filing an amended Form SI-100

### **Federal Tax Report to IRS** (normally called the federal ePostcard)

IRS Form 990-N, ePostcard to report total income for tax year.

It must be sent to the IRS annually, within 5 months and 15 days after the end of your corporation's fiscal year, December 31

URL: <http://epostcard.form990.org/>

### **California Tax Report to Franchise Tax Board** (called the state ePostcard)

California Form 199N ePostcard – Account Period

Form 199N can be filed by tax-exempt corporations whose gross income is \$50,000 or less

URL: [http://www.ftb.ca.gov/online/199N\\_ePostcard/](http://www.ftb.ca.gov/online/199N_ePostcard/)