The Saini Ledger
CALIFORNIA BOOKKEEPING & TAX · FAIRFIELD, CA

California Nonprofit Compliance Checklist

Most California nonprofits don't realize they answer to **four** different agencies — not one. Miss any of them and you risk late penalties or, worse, losing your tax-exempt status. Here is what each one asks for, in plain language.

The short version: A California 501(c)(3) files with the IRS (the 990 series), the Franchise Tax Board (Form 199), the Attorney General (Form RRF-1), and the Secretary of State (Form SI-100). The forms you owe depend mostly on your gross receipts.

AGENCY 1 · FEDERAL

Internal Revenue Service — Form 990 series

- ✓ **990-N (e-Postcard)** — if gross receipts are normally $50,000 or less.
- ✓ **990-EZ** — if gross receipts are under $200,000 and total assets under $500,000.
- ✓ **Form 990 (full)** — at or above those thresholds.

Due: the 15th day of the 5th month after your fiscal year ends (May 15 for a calendar-year org). **Warning:** three consecutive years of not filing triggers **automatic revocation** of exempt status.

AGENCY 2 · CALIFORNIA

Franchise Tax Board — Form 199 / 199N

- ✓ **199N (e-Postcard)** — if gross receipts are normally $50,000 or less.
- ✓ **Form 199** — if you are above that threshold.

Due: the 15th day of the 5th month after your fiscal year ends. California's filing mirrors the federal 990 timing but is a separate return.

AGENCY 3 · CALIFORNIA

Attorney General — Registry of Charities and Fundraisers (RRF-1)

- ✓ **Form RRF-1** — the annual registration renewal, required for most charities that hold or solicit assets in California.
- ✓ **Form CT-TR-1** — the annual treasurer's report, filed with RRF-1 when you do **not** file a full 990 or 990-EZ.

Due: within 4 months and 15 days after your fiscal year ends. You must be registered **before** soliciting donations.

AGENCY 4 · CALIFORNIA

Secretary of State — Statement of Information (SI-100)

- ✓ **Form SI-100** — keeps your officers, address, and agent for service of process current.

Due: every **two years**, and an initial filing within 90 days of incorporating. Easy to forget precisely because it is not annual.

Before you file: the one-time setup

FORMATION & EXEMPTION

Getting recognized

- ✓ Federal **EIN** from the IRS.
- ✓ Federal exemption — IRS **Form 1023** or **1023-EZ**.
- ✓ California exemption — FTB **Form 3500** or **3500A**.
- ✓ Initial registration with the Attorney General (**Form CT-1**).

KEEP ON HAND

Records that make filing easy

- ✓ Bylaws and board-meeting minutes.
- ✓ A clean set of books with **restricted vs. unrestricted** funds tracked.
- ✓ Donor acknowledgment letters.
- ✓ **W-9s** for contractors; 1099s at year-end.

Not sure which forms your organization owes? **Reserve a complimentary consultation.** We will walk your filings with you, agency by agency — no charge, no pressure. thesainiledger.com/contact

The Saini Ledger — Fairfield, California. Serving nonprofits across the state.

This checklist is general educational guidance, not a formal determination or legal advice; every organization has details a checklist can't see. The Saini Ledger is a California CTEC Registered Tax Preparer practice (CTEC A361273) and a QuickBooks Online Certified ProAdvisor. Avneet Saini is not a CPA, an Enrolled Agent, or an attorney. We do not perform financial statement audits, reviews, or compilations. Verify current thresholds and deadlines, which can change.