

District 4-A1 Tax Compliance Training

**WELCOME
TO TAX FILINGS
AND
OTHER GOVERNMENT FILINGS**

Objectives

This Training will provide you with the basic information and resources necessary to help prepare you to *Understand Club Taxes and Other Governmental Filings.*

Objectives

Upon completion of this course, you will be able to:

- Recognize the various Federal and State Tax Forms Needed to file these taxes.
- Recognize the various California Attorney General Charitable Trust and Secretary of State Needed to file Registration Fee Report (RRF-1), Annual Treasurer's Report(CT TR-1), and Secretary of State Statement of Information(SI100).
- Access additional resources as needed

Attorney General of California

WHAT TO FILE?

Annually

The new RRF-1 Annual Registration Renewal Form now requires reporting additional information, including noncash contributions; Program Expenses; and Total Expenses.

STATE OF CALIFORNIA
RRF-1
(Rev. 02/2021)

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

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

DEPARTMENT OF JUSTICE
PAGE 1 of 5
1

**ANNUAL REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA**
Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-306, 309, 311, and 312
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)

Check if:
☐ Change of address
☐ Amended report

Name of Organization _____
List all DBAs and names the organization uses or has used _____
Address (Number and Street) _____
City or Town, State, and ZIP Code _____
Telephone Number _____ E-mail Address _____
State Charity Registration Number _____
Corporation or Organization No. _____
Federal Employer ID No. _____

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)
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 ____ / ____ / ____ ending ____ / ____ / ____) list:
Total Revenue \$ _____ Noncash Contributions \$ _____ Total Assets \$ _____
Program Expenses \$ _____ Total Expenses \$ _____

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.

Signature of Authorized Agent _____ Printed Name _____ Title _____ Date _____

Attorney General of California

WHAT TO FILE?

Annually

New Form CT-TR-1
must be filed
annually by
charities with
annual revenue
under \$50,000

STATE OF CALIFORNIA
CT-TR-1
(Orig. 09/2017)

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1500 I Street
Sacramento, CA 95814
(916) 210-6400

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

DEPARTMENT OF JUSTICE
PAGE 1 of 4

**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)

Name of Organization _____ State Charity Registration Number _____

Address (Number and Street) _____ Corporation or Organization No. _____

City or Town, State and ZIP Code _____ Federal Employer I.D. No. _____

For annual accounting period (beginning ____/____/____ ending ____/____/____)

BALANCE SHEET

ASSETS

Cash	\$
Savings	\$
Investment	\$
Land/Buildings	\$
Other Assets	\$
TOTAL ASSETS	\$

LIABILITIES

Accounts Payable	\$
Salary Payable	\$
Other Liabilities	\$
TOTAL LIABILITIES	\$

FUND BALANCE

Total Assets less Total Liabilities	\$
-------------------------------------	----

REVENUE STATEMENT

REVENUE

Cash Contributions	\$
Noncash Contributions	\$
Program Revenue	\$
Investments	\$
Special Events	\$
Other Revenue	\$
TOTAL REVENUE	\$

NET REVENUE

Total Revenue less Total Expenses	\$
-----------------------------------	----

EXPENSES

Compensation of Officers/Directors	\$
Compensation of Staff	\$
Fundraising Expenses	\$
Rent	\$
Utilities	\$
Supplies/Postage	\$
Insurance	\$
Other Expenses	\$
TOTAL EXPENSES	\$

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 _____ Title _____ Date _____

Attorney General of California

WHAT TO FILE?

Annually

New Form CT-TR-1 must be filed annually by charities with annual revenue under \$50,000; and

The RRF-1 annual registration renewal form now requires reporting additional information, including noncash donations.

Go Green! Save time and postage! Annual data and Renewal Form filings may be submitted using the Online Renewal System.

Responsibilities of the Club Treasurer

The club treasurer should retain all financial records for a period of 7 years or the time required by the country in which it resides.

These records may include:

- ✓ Bank Statements
- ✓ Invoices and receipts and copies of checks received for deposit
- ✓ Tax returns and other governmental filings

Review club practices with your current Treasurer.

Responsibilities of the Club and Treasurer

Depending on the location of your club, the Treasurer will be responsible for filing taxes and other governmental filings.

Taxes

- Treasurer's responsibilities vary according to established club procedures.
- Check with your Treasurer to find out the tax-exempt status of the club and any requirements for filing taxes and other governmental filings.
- This is very important to know as clubs that fail to meet their annual taxes and other governmental filing obligations may be assessed penalties and fees.

District 4-A1 Club Treasurer Training

File Club Taxes and Other Governmental Filings

Other Governmental Documents

General Guide for Initial Registration with the Attorney General's Registry of Charitable Trust

Within 30 days

All charitable corporations, unincorporated associations, trustees, or other persons holding assets in trust for charitable purposes must register with the Attorney General's Registry of Charitable Trusts within 30 days of initially receiving assets (funds, property, etc.) in/from California.

Attorney General

Initial Registration with the Attorney General's Registry of Charitable Trust

Within 30 days

To complete initial registration, submit the following documents and information to the Registry:

1. **Form Complete CT-1** - available for download at: <http://oag.ca.gov/charities/forms>

Attorney General

Initial Registration with the Attorney General's Registry of Charitable Trust

2. Founding Documents, as follows:

- **Corporations:** Endorsed Articles of Incorporation, all Amendments, and Current bylaws.
- **Associations:** Instrument creating the Organizations (bylaws, constitution, and/or articles of association).
- **Trusts:** Trust instrument or will and decree of final distribution.
- **Trustees for Charitable Purposes:** Statement describing your operations and charitable purpose.

Within 30 days

Attorney General

Initial Registration with the Attorney General's Registry of Charitable Trust

Within 30 days

3. IRS Form 1023 or IRS Form 1024, if submitted to the IRS.
4. IRS determination letter, if received from the IRS.
5. \$50 initial registration fee (check or money order - payable to the Department of Justice).

Attorney General

Initial Registration with the Attorney General's Registry of Charitable Trust

Within 30 days

Once the organization is registered and has been assigned a state charity registration number (CT#), the Registration Fee report (RRF-1), and IRS Form 990, 990-EZ, and 990-P (if applicable) must be filled **ANNUALLY**.

**NOTE: IRS Form 990-N (ePostcard) IS ACCEPTABLE
by the Attorney General**

Attorney General

Initial Registration with the Attorney General's Registry of Charitable Trust

Annually

If the organization has been operating as an unregistered entity in California in previous fiscal years, past RRF-1 reports (plus fees if applicable and applicable tax returns for applicable years must accompany) must be filed to clear the delinquent status.

Attorney General

**PLEASE WAIT UNTIL THE ORGANIZATION IS
REGISTERED AND PROVIDED A CT# BEFORE
SUBMITTING ANY RRF-1 REPORTS.**

MAILING ADDRESS

California Attorney General's Office
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

For additional information: (916) 445-2021 x6

Email: Delinquency@doj.ca.gov

Annually

Attorney General

Annually

**Instructions for Filing Annual Registration
Renewal Fee Report (RRF-1)
To Attorney General of California
(Sections 12586 and 12587, California
Government Code
11 Cal. Code Regs. Sections 301-307, 311
and 312
(Form RRF-1)**

Attorney General of California

Annually

The purpose of the Form RRF-1 is to assist the Attorney General's Office with early detection of charity fiscal mismanagement and unlawful diversion of charitable assets.

The Form RRF-1 is a short form calling for the most current information available to the charity and is designed to close the reporting delays on significant issues of charity fiscal accountability.

Attorney General of California

WHO MUST FILE THE RRF-1?

Annually

Every Charitable nonprofit corporation, unincorporated association or trustee holding assets for charitable purposes that is required to register with the Attorney General's Office is also required to annually file Form RRF-1 regardless of whether the corporation files Form 990's annually or is on extended reporting.

Attorney General of California

WHAT TO FILE?

Annually

Must file the Annual Registration Renewal Fee Report (RRF-1) and appropriate tax returns four (4) months and 15 days after the close of the organization's calendar or fiscal year

Attorney General of California

WHAT TO FILE?

Annually

Extension of time for filings the RRF-1 will be allowed if an organization has received an extension from the IRS for filing the IRS Form 990, 990-PF, 990 EZ, or 990-N
(ePostcard)

Attorney General of California

WHAT TO FILE?

Annually

- ALL REGISTERED charities, regardless of receipts of assets, except for those listed as being exempt, must file the Annual Registration Renewal Fee Report (RRF-1) with the Attorney General's Registry of Charitable Trusts four months and fifteen days after the close of the organization's calendar or fiscal year.

Attorney General of California

WHAT TO FILE?

Annually

- Charities with total gross revenue or assets of \$50,000 or more must file a copy of the IRS Form 990, 990-EZ, or 990-PF and attachments with the Attorney General's Registry of Charitable Trusts.

Attorney General of California

EXTENSIONS FOR FILING

Annually

Extension of time for filing the RRF-1 will be allowed if an organization has received an extension from the IRS for filing the IRS Form 990, 990-PF, or 990-EZ.

Attorney General of California

EXTENSIONS FOR FILING

Annually

An organization shall file both forms (RRF-1 and IRS Form 990, 990-PF, or 990 EZ) with the Registry of Charitable Trusts at the same time, along with copies of all requests to IRS for an extension and, where approval of the extension is not automatic, a copy of each approved extension requests.

Attorney General of California

EXTENSIONS FOR FILING

Annually

IT IS NOT NECESSARY TO SEND A COPY OF
THE EXTENSION REQUEST PRIOR TO FILING
THE REPORT.

Attorney General of California

ANNUAL REGISTRATION RENEWAL FEE

Annually

- Charities and trustees registered with the Attorney General's Registry of Charitable Trusts must file the appropriate registration renewal fee with the Annual Registration Renewal Fee Report (RRF-1) based on the registrants GROSS ANNUAL REVENUE for the preceding fiscal year, as follows:

Attorney General of California

ANNUAL REGISTRATION RENEWAL FEE

Gross Annual Revenue

Fee

Less than \$25,000

\$25

Between \$25,000 and \$100,000

\$50

Between \$100,001 and \$250,000

\$75

Between \$250,001 and \$1 million

\$100

Between \$1,000,001 and \$5 million

\$200

Between \$5,000,001 and \$20 million

\$400

Between \$20,000,001 and \$100 million

\$800

Between \$100,000,001 and \$500 million

\$1000

Greater than \$500 million

\$1200

Annually

Note: A Registration Fee is NOT due with an amended report for any report period in which a fee has already been paid.

State of California Secretary of State

Annually

Public Benefit Corporations: Lions Clubs are 501(c)(4)

- A corporation organized to act as a civic league or a social welfare organization and which plans to obtain state tax exempt status under California Revenue and Taxation Code section 23701f and/or federal tax exempt status under Internal Revenue Code section 501(c)(4) is a nonprofit Public Benefit corporation. To form the nonprofit Public Benefit corporation in California, you must compose and file Articles of Incorporation with the California Secretary of State.

State of California Secretary of State

Annually

Fees:

- **Filing Fee:** The fee for filing Articles of Incorporation of a Nonprofit Mutual Benefit Corporation is **\$30.00**.
- **Faster Service Fee:-** Counter and guaranteed expedite services are available only for documents *submitted in person (drop off) to our Sacramento office.*

State of California Secretary of State

Annually

Counter Drop Off: A separate, non-refundable \$15.00 counter drop off fee is required if you submit in person (drop off) your completed document at our Sacramento office. The \$15.00 counter drop off fee provides priority service over documents submitted by mail. The special handling fee is not refundable whether the document is filed or rejected.

State of California Secretary of State

Annually

Guaranteed Expedite Drop Off: For more urgent submissions, documents can be processed within a guaranteed timeframe for a non-refundable fee instead of the counter drop off fee. For detailed information about this faster processing service through our Preclearance and Expedited Filing Services, go to

www.sos.ca.gov/business/be/service-options.

State of California Secretary of State

Annually

Copies: Upon filing, we will return one (1) plain copy of your filed document for free, and will certify the copy upon request and payment of a \$5 certification fee.

To obtain additional copies or certified copies of the filed document, include payment for copy fees and certification fees at the time the document is submitted. Additional copy fees are \$1.00 for the first page and \$0.50 for each additional page. For certified copies, there is an additional \$5.00 certification fee, per document.

State of California Secretary of State

Annually

Payment Type: Check(s) or money orders should be made payable to the Secretary of State. **Do not send cash by mail.** If submitting the document in person in our Sacramento office, payment also may be made by credit card (Visa® or MasterCard®).

Processing Times: For current processing times, go to www.sos.ca.gov/business/be/processing-times.

State of California Secretary of State

What's Next? Required Filings!

STATEMENT OF INFORMATION

Annually

California law requires all corporations, limited liability companies and common interest development associations to update the records of the California Secretary of State either every year or every two years based on year of registration by filing a statement.

Please refer to the instructions included with the form for complete filing information, applicable filing periods/due dates, fees required to file the statement, penalties for not timely filing the required statement, and statutory provisions.

State of California Secretary of State

What's Next? Required Filings!

STATEMENT OF INFORMATION

Annually

California Secretary of State's online filing corporation **Statements of Information**. Authorized representatives may use this service to file an initial, yearly or every two-year statement for most corporations.

Fees: The fee for filing the required statement is **\$20**. In addition, all domestic stock and all foreign corporations must pay a **\$5.00** disclosure fee at the time of filing, for a total of **\$25.00**. A credit card is required to file online (Visa or MasterCard ONLY).

State of California Secretary of State

Annually



Secretary of State
Business Programs Division
Statement of Information
1500 11th Street, Sacramento, CA 95814
P.O. Box 944230, Sacramento, CA 94244-2300

Submission Cover Sheet

Instructions:

- Complete and include this form with your submission. **This information only will be used to communicate with you in writing about the submission.** This form will be treated as correspondence and will not be made part of the filed document.
- Make all **checks or money orders** payable to the Secretary of State.
- Standard processing time for submissions to this office is approximately 5 business days from receipt. All submissions are reviewed in the date order of receipt. For updated processing time information, go to www.sos.ca.gov/business/be/processing-dates.

Optional Copy and Certification Fees:

- If applicable, include optional copy and certification fees with your submission.
- For applicable copy and certification fee information, refer to the instructions of the specific form you are submitting.

Entity Information: (Please type or print legibly)

Name: _____

Entity Number (if applicable): _____ #

Comments: _____

Return Address: For written communication from the Secretary of State related to this document, or if purchasing a copy of the filed document enter the name of a person or company and the mailing address.

Name: _____
Company: _____
Address: _____
City/State/Zip: _____

Secretary of State Use Only	
T/R:	
AMT REC'D:	\$

Doc Submission Cover - SI (Rev. 11/2020)



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 Entity 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			
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-Stirling 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

SI-100 (REV 12/2020)

2020 California Secretary of State
bizfile.sos.ca.gov

State of California Secretary of State

What's Next? Required Filings

STATEMENT OF INFORMATION

Annually

Free Copy: A free PDF copy of the filed Statement of Information will be returned to the filer electronically if a valid email address is provided at the time of submission.

Additional Copies: Additional plain copies and certified copies may be requested at a later time. Refer to [Information Requests](#) for information about ordering additional copies.

State of California Secretary of State

Business Search

Annually

To find out the status of your club, go to Secretary of State website below:

<https://businesssearch.sos.ca.gov/CBS/SearchResults?SearchType=CORP&SearchCriteria=Sacramento+Maharlika+Lions&SearchSubType=Keyword>

Attorney General Charitable Trusts - Verification

Annually

The Registry Verification Search tool allows a registrant's public filings to be viewed and downloaded from the Registry database. These public filings include a copy of the annual informational return (Forms 990, 990-PF, and 990-EZ) filed with the Registry, as well as registration forms and documents that organizations are required to file with this office.

<http://rct.doj.ca.gov/Verification/Web/SearchResults.aspx>

Which Forms do exempt Organizations file:

Annually

Most tax-exempt organizations are required to file an annual return.

Which form an organization must file generally depends on its financial activity, as indicated in the chart below.

Internal Revenue Service & CA Franchise Tax Board

Which Forms do exempt Organizations file:

Annually

Status	Form to File	Instructions
Gross receipts normally \leq \$50,000 Note: Organizations <u>eligible</u> to file the ePostcard <u>may choose to file a full return</u>	<u>990-N</u> <u>199-N</u> (Franchise Tax Board)	n/a Go to FTB for Instructions
Gross receipts < \$200,000, and Total assets < \$500,000	<u>990-EZ</u> or <u>990</u> <u>199 / 109 (FTB)</u>	<u>Instructions</u> <u>Go to FTB for Instruction</u>
Gross receipts \geq \$200,000, or Total assets \geq \$500,000	<u>990</u> <u>199 / 109 (FTB)</u>	<u>Instructions</u> <u>Got to FTB for Instructions</u>
Private foundation - regardless of financial status	<u>990-PF</u> <u>199/109 (FTB)</u>	<u>Instructions</u> <u>Got to FTB for Instructions</u>

CA Franchise Tax Board

Annually

TAXABLE YEAR 2022 California Exempt Organization Annual Information Return FORM 199

Calendar Year 2022 or fiscal year beginning (mm/dd/yyyy) and ending (mm/dd/yyyy)
Corporation/organization name California corporation number

Additional information. See instructions. FEIN

Street address (suite or room) PMB no.
City State Zip code
Foreign country name Foreign province/state/country Foreign postal code

A First return ☐ Yes ☐ No
B Amended return ☐ Yes ☐ No
C IRC Section 4947(a)(1) trust ☐ Yes ☐ No
D Final information return?
☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
 Enter date: (mm/dd/yyyy) / /
E Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other
F Federal return filed? (1) ☐ 990T (2) ☐ 990PF (3) ☐ Sch H (990) (4) ☐ Other 990 series
G Is this a group filing? See instructions. ☐ Yes ☐ No
H Is this organization in a group exemption? ☐ Yes ☐ No
 If "Yes," what is the parent's name?

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions. ☐ Yes ☐ No
J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ☐ Yes ☐ No
K Is the organization exempt under R&TC Section 23701g? ☐ Yes ☐ No
 If "Yes," enter the gross receipts from nonmember sources: \$
L Is the organization a limited liability company? ☐ Yes ☐ No
M Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☐ No
N Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☐ No
O Is federal Form 1023/1024 pending? ☐ Yes ☐ No
 Date filed with IRS

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues

1 Gross sales or receipts from other sources. From Side 2, Part II, line 8. 1 00
 2 Gross dues and assessments from members and affiliates. 2 00
 3 Gross contributions, gifts, grants, and similar amounts received. 3 00
 4 Total gross receipts for filing requirement test. Add line 1 through line 3. 4 00
This line must be completed. If the result is less than \$50,000, see General Information B. 4 00
 5 Cost of goods sold. 5 00
 6 Cost or other basis, and sales expenses of assets sold. 6 00
 7 Total costs. Add line 5 and line 6. 7 00
 8 Total gross income. Subtract line 7 from line 4. 8 00
Expenses
 9 Total expenses and disbursements. From Side 2, Part II, line 18. 9 00
 10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8. 10 00
Filing Fee
 11 Total payments. 11 00
 12 Use tax. See General Information K. 12 00
 13 Payments balance. If line 11 is more than line 12, subtract line 12 from line 11. 13 00
 14 Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12. 14 00
 15 Penalties and interest. See General Information J. 15 00
 16 Balance due. Add line 12 and line 15. Then subtract line 11 from the result. 16 00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer Title Date Telephone
 Preparer's signature Date Check if self-employed ☐ PTIN
Paid Preparer's Use Only
 Firm's name (or yours, if self-employed) and address Firm's FEIN Telephone
 May the FTB discuss this return with the preparer shown above? See instructions. ☐ Yes ☐ No

3651223

Form 199 2022 Side 1

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information.

Receipts from Other Sources

1 Gross sales or receipts from all business activities. See instructions. 1 00
 2 Interest. 2 00
 3 Dividends. 3 00
 4 Gross rents. 4 00
 5 Gross royalties. 5 00
 6 Gross amount received from sale of assets (See instructions). 6 00
 7 Other income. Attach schedule. 7 00
 8 Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1. 8 00
 9 Contributions, gifts, grants, and similar amounts paid. Attach schedule. 9 00
 10 Disbursements to or for members. 10 00
 11 Compensation of officers, directors, and trustees. Attach schedule. 11 00
 12 Other salaries and wages. 12 00
Expenses and Disbursements
 13 Interest. 13 00
 14 Taxes. 14 00
 15 Rents. 15 00
 16 Depreciation and depletion (See instructions). 16 00
 17 Other expenses and disbursements. Attach schedule. 17 00
 18 Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9. 18 00

Schedule L Balance Sheet

Assets	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
1 Cash				
2 Net accounts receivable				
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments. Attach schedule.				
10 a Depreciable assets				
b Less accumulated depreciation				
11 Land				
12 Other assets. Attach schedule				
13 Total assets				
Liabilities and net worth				
14 Accounts payable				
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule				
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation.				
21 Retained earnings or income fund				
22 Total liabilities and net worth				

Schedule M-1 Reconciliation of income per books with income per return
 Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books		7 Income recorded on books this year not included in this return. Attach schedule.	
2 Federal income tax		8 Deductions in this return not charged against book income this year. Attach schedule	
3 Excess of capital losses over capital gains		9 Total. Add line 7 and line 8.	
4 Income not recorded on books this year. Attach schedule		10 Net income per return. Subtract line 9 from line 6.	
5 Expenses recorded on books this year not deducted in this return. Attach schedule			
6 Total. Add line 1 through line 5.			

Side 2 Form 199 2022

3652223


Annually

[illegible][illegible][illegible]

Attorney General Department of Justice

Raffle Application

Annually

STATE OF CALIFORNIA CT-NRP-1 (Rev. 09/2017)		APPLICATION FOR REGISTRATION NONPROFIT RAFFLE PROGRAM (California Penal Code section 320.5)		DEPARTMENT OF JUSTICE PAGE: 1 of 3
MAIL TO: Office of the Attorney General Registry of Charitable Trusts P.O. Box 903447 Sacramento, CA 94203-4470		The registration period is September 1 to August 31.		
STREET ADDRESS: 1300 I Street Sacramento, CA 95814 (916) 210-6400		A CHECK IN THE AMOUNT OF \$20 MADE PAYABLE TO DEPARTMENT OF JUSTICE MUST ACCOMPANY THIS REGISTRATION FORM		
WEBSITE ADDRESS: www.oag.ca.gov/charities		(For Registry Use Only)		
Proof of California Franchise Tax Board exempt status must be attached to this registration application. This application will otherwise be deemed deficient and returned to the organization.		(For Registry Use Only)		
Name of Organization:		Raffle Registration Number:		
Address of Organization:		Provide at least one of the following:		
City or Town, State and ZIP Code:		State Charity Registration Number: _____		
E-mail Address:		Federal Employer Identification Number (FEIN): _____		
Telephone Number:		SOS Corporation Number: C _____		
Fax Number:		FTB Organization Number: _____		
Please list the date your organization first qualified to conduct business in the State of California:		_____		
Specify the organization's tax - exempt status pursuant to California Revenue and Taxation Code section:				
<input type="checkbox"/> 23701a Labor, agricultural, or horticultural organizations		<input type="checkbox"/> 23701g Nonprofit pleasure and recreation clubs		
<input type="checkbox"/> 23701b Fraternal beneficiary societies, orders or associations		<input type="checkbox"/> 23701k Religious or apostolic corporations having common or		
<input type="checkbox"/> 23701d Religious, charitable, scientific, testing for public safety, literary, educational, amateur sports or prevention of cruelty to children or animals organization		<input type="checkbox"/> 23701l Domestic fraternal societies, orders or associations		
<input type="checkbox"/> 23701e Business leagues, chambers of commerce, real estate boards, and boards of trade		<input type="checkbox"/> 23701t Homeowners and associations		
<input type="checkbox"/> 23701f Civic leagues, social welfare organizations and local employee organizations		<input type="checkbox"/> 23701w Veterans organizations		
Proposed date(s) of raffle(s) [REQUIRED] _____ (month/day/year) (After August 31, a new registration is required.)				
By signing this application for registration, I hereby certify all of the following: Applicant is a nonprofit organization and all information provided on this application is true and correct.				
_____ Signature of Authorized Officer or Director Who Prepared This Form		_____ Date		
_____ Printed Name of Authorized Officer or Director		_____ Title of Authorized Officer or Director		

Attorney General Department of Justice

Raffles

Annually

File with the California Department of Justice

- **Form CT-NRP-1**
- **Covers January 1 through December 31 of year. If over 1 year – Club needs to file for both years.**
- **Can be filed any time – but must be 90 days prior to drawing.**

Raffle Registration Update:

As of April 1, 2023, the new Raffle Registration year will be the calendar year (January 1 – December 31). All Organizations with a current expiration date of August 31, 2023 will have expiration date extended to December 31, 2023. Four extra months for raffle fundraising.

The Raffle Report (CT-NRP-2) form is due by February 1, 2024

New CT-NRP-1 and CT-NRP-2 forms will be available April 1, 2023. 2024 Raffle Applications will be accepted starting on October 1, 2023

Check your charity account status using the [verification search tool](#). Charity accounts with a delinquent, suspended, or revoked status will be denied a Raffle Registration.

Attorney General Department of Justice

Raffles

Annually

Closing Raffle

- Form CT-NRP-2
- Report required to be filed for all raffles in prior year

Attorney General Department of Justice

Raffle Report

Annually

STATE OF CALIFORNIA CT-RFP-2 (Rev. 08/2022)		DEPARTMENT OF JUSTICE PAGE 1 of 4	1
NONPROFIT RAFFLE REPORT			
MAIL TO: Office of the Attorney General Registry of Charitable Trusts P.O. Box 903447 Sacramento, CA 94203-4470	A report must be completed for each year in which a raffle was conducted (January 1 through December 31).		
STREET ADDRESS: 1300 I Street Sacramento, CA 95814 (916) 210-6400	The report is due on or before February 1. (California Penal Code section 320.5)		
WEBSITE ADDRESS: www.oag.ca.gov/charities			
		(For Registry Use Only)	
PART A: General Organization Reporting Information			
Name of Organization:	Provide at least one of the following:		
Address of Organization:	State Charity Registration Number: _____		
City or Town, State and ZIP Code:	Raffle Registration Number: _____		
E-mail Address:	Federal Employee Identification Number (FEIN): _____		
Telephone Number:	SOS Corporation Number or FTB Organization Number: _____		
Fax Number:			
Part B: Raffle Information			
1. Raffle year ending December 31, _____ (Year)			
2. Aggregate gross receipts from the operation of raffle(s): \$ _____			
3. Aggregate direct costs incurred by the organization from the operation of raffle(s): \$ _____			
At least 90% of the gross receipts received from ticket sales must be used for the beneficial or charitable purpose of the eligible organization or for the benefit of another eligible organization. Did direct costs exceed 10% of gross receipts and did your organization use funds from sources other than from ticket sales to offset costs? <input type="checkbox"/> Yes <input type="checkbox"/> No			
4. If yes, 4(A) Total funds from sources other than ticket sales used for the administration or other costs of conducting the raffle(s)? \$ _____ 4(B) What was the source of these funds? _____			
5. Describe the charitable or beneficial purpose for which the raffle proceeds were used. _____			

STATE OF CALIFORNIA CT-RFP-2 (Rev. 08/2022)		DEPARTMENT OF JUSTICE PAGE 2 of 4	2
NONPROFIT RAFFLE REPORT			
6. Were some or all of the raffle proceeds used for the benefit of another eligible nonprofit organization? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If the answer is yes, provide the following information below for each organization for which the proceeds were used. Attach additional sheets of paper, if necessary.			
Recipient Organization	\$ _____	Dollar Amount of Raffle Proceeds to Recipient Organization	
Address of Recipient Organization	Contact Person for Recipient Organization		
City, State, and ZIP Code	Telephone Number of Recipient Organization		
Part C: Certification by Authorized Officer or Director of Reporting Organization			
I hereby certify that:			
		True	False
1) At least 90% of the gross receipts (total dollar amount prior to deduction of expenses) received from the sale of raffle tickets was used for the beneficial or charitable purposes of the eligible organization conducting the raffle or for the benefit of another eligible organization.			
2) None of the funds required to be used for beneficial or charitable purposes were provided to an officer, director or member (as defined by Corporations Code section 5056) of the organization which conducted the raffle(s).			
3) No person involved in or connected with the conduct of the raffle(s) was compensated by the organization conducting the raffle(s) from raffle proceeds required to be used for beneficial or charitable purposes.			
4) No gaming machine, apparatus or device, including but not limited to one which meets the definition of a slot machine as described in California Penal Code sections 330a, 330b, or 330.1, was used in conducting the raffle(s).			
5) No individual corporation, partnership or other legal entity has or holds a financial interest in the conduct of the raffle(s) other than the organization conducting the raffle(s) or any private, nonprofit eligible organization which received funds from the raffle(s).			
6) No raffle was conducted, and no raffle tickets were sold, traded, or redeemed, within an operating racetrack enclosure, satellite wagering facility, or gambling establishment.			
7) Tickets were not sold, traded or redeemed over the Internet.			
8) Raffle funds were not used for any purpose outside of California.			
If the answer to any question in Part C, Items 1 through 8, was "False," please explain the circumstances that support the answer. Use additional sheets of paper, if necessary, for the explanation. If the answer to more than one question in Part C was "False," reference the question number next to each explanation.			
I declare under penalty of perjury under the laws of the State of California that I have examined this report, including accompanying documents, that the content is true, correct and complete, and I am authorized to sign.			
Signature of Authorized Officer or Director Who Prepared the Report		Date	
Printed Name of Authorized Officer or Director		Title of Authorized Officer or Director	

For additional information:

You can gain additional insight and information by familiarizing yourself with the documents and training material on the following webpages.

Webpages : MyLCI

MyLCI video tutorials :
MyLCI Introduction Using
the MyLCI website

Publications:

Constitutions and By-Laws
LA-1 – International
LA-2 – Standard Club
LA-4 – District

District 4-A1 Global Leadership Team

Thank you for participating!

**Presented by:
DG Elisa Coyle, District 4-C1**

**If you have any questions, please
contact:**

PDG Gabby McKechnie