
Nonprofit Law Resource Library

State-By-State Annual Compliance - California

Annual Filings for California Nonprofit Organizations

1. California Attorney General

Form: Form RRF-1

Due Date: 4 ½ months after end of fiscal year

Registry of Charitable Trusts
PO Box 903447
Sacramento, CA 94203-4470

Information: (800) 482-8982
Web Site: Information: (916) 445-2021
Web Site: ag.ca.gov/charities
Filing Fee: \$0-\$25 (depending on revenues)

Note: If gross receipts or total assets over \$25,000, include IRS Form 990, 990-EZ or 990-PF.

If gross receipts or total assets over \$100,000, filing fee is \$25.

Charitable corporations organized and operated primarily as hospitals, schools, or religious organizations are exempt from filing.

2. Internal Revenue Service

Form: Annual Return Form 990

Due Date: 4 ½ months after end of fiscal year

Internal Revenue Service
Ogden, UT 84201-0027

Information: (800) 829-1040
Forms: (800) 829-3676
Web Site: www.irs.gov/charities
Filing Fee: \$0

- Public Charities:** If revenues under \$25,000, file Form 990-N electronically.
If revenues between \$25,000 and \$100,000, submit Form 990EZ.
- Private Foundations:** Submit Form 990PF, regardless of revenues.

3. California Franchise Tax Board

Note: For a general discussion of the California Franchise Tax Board's requirements for exempt organizations, please refer to their [Exempt Organizations](#) publication.

a. Form: Form 199

Due Date: 4 ½ months after end of fiscal year

Franchise Tax Board
PO Box 942857
Sacramento, CA 94257-0701

Phone: (916) 845-4171
Web Site: www.ftb.ca.gov
Filing Fee: \$10*

Notes: Exclusively religious, educational or charitable organizations and some organizations for the prevention of cruelty to children or animals are not required to pay the \$10 fee.

In lieu of completing Part II of the form, organizations may submit a copy of Form RRF-1 with Form 990 or 990-EZ, or a copy of Form 990-PF.

b. Form: Form 109 (Exempt Organization Business Income Tax Return)

Due Date: 4 ½ months after end of fiscal year

Franchise Tax Board
PO Box 942857
Sacramento, CA 94257-0701

Phone: (916) 845-4171
Web Site: www.ftb.ca.gov
Filing Fee: \$0

Note: This filing is required **only** if the organization derived more than \$1,000 in gross unrelated business income.

4. California Attorney General

Form: Independently Audited Financial Statements

Due Date: 9 months after end of fiscal year

Registry of Charitable Trusts
PO Box 903447
Sacramento, CA 94203-4470

Information: (916) 445-2021
Web Site: ag.ca.gov/charities
Filing Fee: \$0

Note: Only charitable corporations with gross revenues of \$2 million or more in a fiscal year are subject to this requirement.

5. California Secretary of State

Form: Form SI-100 (Statement of Information)

Due Date: Biennially before the end of the calendar month during which the original Articles of Incorporation were filed.

Secretary of State
Statement of Information Unit
PO Box 944230
Sacramento, CA 94244-2300

Information: (916) 657-5448
Web Site: www.ss.ca.gov
Filing Fee: \$20*

Note: Failure to file by the due date may result in the assessment of a \$50 penalty.