**Treasurer Bob Styerwalt’s Notes on Government Forms**

There are four government forms which, in the past, have been recognized by the BOD as concerning our club, one federal and three state:

**IRS form 990-N**, “Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required to File Form 990 or 990-EZ.”

This form basically tells the IRS who we are and that we still exist.  There is no financial implication until and unless our annual income exceeds $50,000.  Filing is required annually by May 15.

**California Attorney General form RRF-1**, “Annual Registration Renewal Fee Report to Attorney General of California.”

This form must be mailed to the Registry of Charitable Trusts in Sacramento annually by May 15.  For the previous calendar year, it asks for the club¹s Gross Annual Revenue and Total Assets. If the Gross Annual Revenue is less than $25,000, there is no fee.  It also asks nine questions about possible financial actions, none of which have been relevant to us in the past, nor would I expect them to be in the future.

**California Franchise Tax Board form 199**, “California Exempt Organization Annual Information Return.”  Previous club officers have determined that we are not required to file this form based on our low annual income. The 2014 instructions for this form are more vague than previous ones.

Section B of the current instructions asks two questions up front.  (1) “Did the organization receive a letter from the FTB granting tax-exempt status to the organization?”  I answered “No” because I am not aware of any

such letter.  [We have a letter from the IRS on file, but not from the FTB.]  (2) “Is the organization a nonexempt charitable trust as described in IRC Section 4947(a)(1)?”  Again, I answered “No” because our club is not a Trust of any sort. The instructions then say “If the answer to both of these questions is “No,” STOP HERE, DO NOT FILE THIS FORM.”  If required, this form must be filed by May 15.  I believe it is not required for us.

**California form SI-100**, “State of California, Secretary of State, Statement of Information.”  This form registers our club and its officers with the Secretary of State and provides a small revenue stream for that office ($20.00 every other year).  According to the instructions, “The applicable filing period for a corporation is the calendar month during which the initial Articles of Incorporation were filed and the immediately preceding five calendar months.” For us, that means that the form must be filed every other year during the months of September through February, since our club was incorporated in February of 1994.