

### **Nonprofit Annual Reports**

In addition to the DPR Annual Report (DPR 973), associations must file other reporting documents depending on their activities. This is a list of the most common. Seek professional advice regarding reporting requirements for a specific cooperating association.

#### Annual IRS/State Reporting

In general, the Federal 990, State 199, and Charitable Trust (CT-2) are due 5 months after the close of an association's fiscal year. Associations with a year-end of June 30<sup>th</sup> need to file by November 15. Associations with a year-end of December 31 need to file by May 15.

IRS 990 &/or 990 EZ      Return of Organization Exempt From Income Tax  
Filed if gross revenue is greater than or equal to \$25,000.

IRS 990T      Exempt Organization Business Income Tax Return  
File with the IRS by all nonprofit organizations having unrelated business income regardless of the association's income.

Information Statement Form 199 or 199B: File with the Franchise Tax Board.

Sales Tax: Normally paid quarterly to the State Board of Equalization.

#### Federal, State, and Local Employment/Payroll Taxes

Filing includes workers' compensation, unemployment, and disability insurance  
Payroll taxes are paid to the IRS and State. Usually associations will report and pay 941 federal income tax, Medicare and Social Security payments to the IRS by the 15<sup>th</sup> of each month. This can be done using coupons, telefile, or using EFTPS by phone or via computer.

State income tax, state disability, state unemployment, and state training taxes are paid quarterly and also can be done using telefile or EFT. These taxes are paid to the Employment Development Department.

CT-2: Filed with the Attorney General's Charitable Trust Office (re-register yearly if required by your gross revenue)

Statement of Non-profit Corporation (SO-100): The Secretary of State biannually sends this form to all California nonprofit organizations. This form has a \$10.00 filing fee.

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