



Updated October 12, 2016

ROTARY DISTRICT 5340
CLUB COMPLIANCE CHECKLIST

This basic checklist is intended to familiarize incoming Club officers with some major requirements for Federal and California tax and legal compliance. Links to pertinent webpages provide more information. If you have questions, please contact Dale Bailey at district@rotary5340.org. Further training is in the works.

Name of Club: _____ DATE: _____

Name of Officer: _____

REQUIRED TAX RETURNS:

Each Rotary Club should be exempt under Internal Revenue Code section 501(c) (4), and the corresponding provision of California law. Failure to file for 3 consecutive years triggers automatic revocation of those exemptions.

For the most recent year that ended 6/30/2016, these returns are due **11/15/16**, unless extended for up to 6 months.

IRS Form 990 series: Our Club has filed, or will file 990, or 990-EZ, or 990-N.

and also California Franchise Tax Board Form 199, or 199-N

If your Club's exemption has been revoked, is its IRS or FTB Exemption Application (IRS Form 1024, FTB Form 3500 or 3500A) pending? _____

OTHER FILINGS THAT MAY APPLY:

New Clubs: If your Club was formed in 2015 or 2016, did it file IRS Form 8976 by 9/6/16? Yes No Filed later on _____ 2016

California Secretary of State: If your Club is incorporated, our Statement of Information SI-100 is due every two years. Last filed _____, 201__

California Attorney General:

NOTE: the Attorney General's Registry of Charitable Trusts is becoming more aggressive, on the strength of sweeping new regulations and staffing increases to be funded from additional fees and penalties.

Does your Club file Form RRF-1, which is due at the same time as the IRS 990 forms? _____ If so, what is its Attorney General CT #: _____

California Board of Equalization:

Does your Club file sales tax returns (after an auction, for example?)

Any issues: _____

HELPFUL LINKS:

IRS <https://www.rotary.org/myrotary/en/document/rotary-clubs-and-irs-frequently-asked-questions>
(Each of our 5340 Clubs already has its EIN. To check your Club's EIN, ask Dale Bailey, or Club and District Support.)

IRS Compliance Guide for Clubs: <http://www.irs.gov/pub/irs-pdf/p4221nc.pdf>

IRS Form 8976 <https://www.irs.gov/charities-non-profits/electronically-submit-your-form-8976-notice-of-intent-to-operate-under-section-501c4>

FTB: <https://www.ftb.ca.gov/forms/misc/1068.pdf>

https://www.ftb.ca.gov/businesses/Exempt_organizations/Filing_Requirements.shtml

Attorney General: <http://oag.ca.gov/charities>

Secretary of State: <http://www.sos.ca.gov/business-programs/business-entities/>

Board of Equalization: <http://www.boe.ca.gov/pdf/pub18.pdf>

MFW 10/12/16