

Federal and California Tax & Information Forms for CA Non-Profit <i>Optimist Clubs</i>						
GOV'T	GROSS INCOME	END OF YEAR	GOV'T	FEE?	LAST FILING	COMMENTS
ENTITY		ASSETS ON	FORM		DATE	
		SEP 30TH				
CA Sec'y of State	NA	NA	SI-100	NONE	ASAP	REQ'D FOR CORPORATIONS [ONLY] IF ANY OFFICER OR AGENT OF SERVICE CHANGES
CA Sec'y of State	NA	NA	SI-100	\$20	VARIABLES	BI-ANNUAL INCORP. DATE [1]
IRS	< \$50,000	NA	990N		15-Feb	"POSTCARD" ONLINE FILING
IRS	\$50,000+	NA	990EZ OR 990	NONE	15-Feb	USE THE 990EZ IF POSSIBLE
FTB	<\$50,000	NA	199N	NONE	15-Feb	"POSTCARD" ONLINE FILING
FTB	\$50,000+	NA	FTB 199	\$10	15-Feb	\$25 ADD'L FEE IF FILED LATE
CA ATTY GEN.	<\$50,000	<\$50,000	RRF-1	NONE	15-Feb	POSSIBLE ONLINE FILING IF WORKING
CA ATTY GEN.	\$50,000-\$100,000	NA	RRF-1*	\$25	15-Feb	ALSO NEEDS IRS 990 OR 990N
CA ATTY GEN.	\$100,000+	NA	RRF-1*	SEE FORM	15-Feb	ALSO NEEDS IRS 990 OR 990N
				FOR \$ AMT		
CA ATTY GEN.		\$25,000+	RRF-1*	DEPENDS	15-Feb	ALSO NEEDS IRS 990 OR 990N
				ON GROSS		
CA ATTY GEN.				INCOME		
CA ATTY GEN.		NA	NA	CT-NRP-1	\$20	[2] IF YOUR CLUB RUNS A RAFFLE [3]
CA ATTY GEN.		NA	NA	CT-NRP-2	NONE	FINANCIAL REPORT ON RAFFLE P&L
IRS		NA	NA	8822-B	NONE	REQ'D WHEN NEW TREAS. OR ADDRESS
1 - CA Secretary of State will send a postcard to the last known mailing address approximately 60 days before the filing deadline						
The filing due date will be on the bi-annual date of your incorporation (e.g. if your Club incorporated on March 2001, then the filing dates will be on March 2003, March 2005, March 2007, March 2009 etc.) The bi-annual form can be filed online with an						
payment (as your receipt of filing) but any updates must be filed as hard copies on the SI-100						
2 - Must be filed at least 30 days prior to running a raffle						
3 - Raffle expenses cannot exceed 10% (i.e. If income is \$100, profits must exceed \$90) Therefore, "50-50" raffles are not legal in California						
* A photocopy of IRS Form 990 or 990-EZ must accompany the mailed RRF-1 form						
Prepared by Dave Dickson - September 2017						