

Steven Roy Management & Tax -- Cambyses Capital Tax Compliance & Representation – CA Exempt Org Compliance Calendar

Client Name and (File Location) ClientName (File Location = SJRManagement%ClientData//ClientName/2021tax)	Topic 2022 Filing Requirements
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Note #	Description or Process	Action Items: (Item, Due, Responsibility)
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000.00	Notes Regarding this Calendar
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Organization of This Protocol:

- Sections 001.00 through 004.xx: **Filing for Initial Registration and Qualification**
- Sections 005.00 through 006.xx: **Periodic Filings**
- Sections 007.00 through 007.xx: **Filings Required by Specific Organization Activities**

This Calendar considers only those legal and tax related filings that are unique to Exempt Organizations with operations in California. Specifically: Except for Initial Registrations we do not consider filing deadlines for either payroll, general excise, or sales tax functions.

This calendar is oriented to “What needs to be filed, and when.” Detailed “How to” instructions may be found elsewhere in our protocol library.

E.g., A more detailed Exempt Organization start-up protocol is located at:
https://www.cambysesadvisors.com/files/ugd/304562_376283389a7845329560025d8acf4281.pdf?index=true

Other Protocols may be accessed at:
<https://www.cambysesadvisors.com/news-and-publications>

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IRS CIRCULAR 230 DISCLOSURE: To comply with requirements imposed by the Department of the Treasury, we in form you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written by the practitioner to be used, and that it cannot be used by any taxpayer, for the purpose of (i) avoiding penalties that may be imposed on the taxpayer, and (ii) supporting the promotion or marketing of any transactions or matters addressed herein.

Abbreviations and Vocabulary

- ABC = CA Department of Alcoholic Beverage Control
- AG = CA Attorney General
- BOE = California Board of Equalization
- California Organization or Corporation = Any entity formed or incorporated in California
- CDTFA = California Department of Tax and Fee Administration
- EDD = CA Employment Development Department
- EO = Exempt Organization
- Foreign Organization or Corporation = Any entity not formed or incorporated in California (including those formed in other states)
- FTB = CA Franchise Tax Board
- NFP = Not For Profit (Activity or Organization)
- SOS = California Secretary of State
- UBI = Unrelated Business Income

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Note #	Description or Process	Action Items: (Item, Due, Responsibility)
001.00	Filings Required At Inception or on Commencement of Activity in CA	
001.01	<p>CA Secretary of State Incorporation <i>Newly formed CA entities:</i></p> <ul style="list-style-type: none"> • Incorporation Documents and Fees: Articles (Include required clauses) and filing fee by mail or at an SOS Office • CA recognizes three kinds of non-profit organization: Public benefit, Mutual Benefit, and Religious. • After Incorporation, send Registration Forms (if any), CA Letters of Good Standing (obtained from CA SOS), and fees to all states that you will do business in. Each state has its own (slightly different) procedures – usually administered by the State’s Secretary of State. <p>Foreign Corporations (any corporation that was not incorporated in CA):</p> <ul style="list-style-type: none"> • Register as Foreign Non-Profits: Statement and Designation by Foreign Corporation (Form S&DC-S/N) Statement of Good Standing from your State of Incorporation, and fees. • Foreign Corporations must retain a California Registered Agent – there are numerous commercial operations who provide this service. Any California Resident can also serve in this function. <p>CA Secretary of State provides one or more certified (endorsed) copies of Articles or Foreign Corporation Registrations. You may purchase additional “originals” for a nominal fee. Put one endorsed copy in your minute book – distribute copies (not originals) to your initial board members.</p> <p>For both California and Foreign Corporations, Exemption in CA is a two step process:</p> <ul style="list-style-type: none"> • Incorporation or Registration (this step) and • Application for Exemption (discussed below, Note # 2.00 et seq) 	
001.02	<p>Obtain a Federal Taxpayer Identification Number Submit IRS Form SS-4, Application for Employer Identification Number (EIN) by mail, or online. (Needed even if the organization will never have employees) https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online</p> <p>Form SS4 can (and we believe should) be filed electronically.</p>	
001.03	<p>Open a Bank Account; Register for Payment Systems If you anticipate you will have payroll, or may need to make Federal payments, enroll in the Federal EFTPS System: https://www.eftps.gov/eftps/</p> <p>California has several payment systems including:</p> <ul style="list-style-type: none"> • EDD – Payroll Tax Payments https://edd.ca.gov/en/Payroll_Taxes/File_and_Pay • CDTFA - Sales and other Tax Payments https://www.cdtfa.ca.gov/services/ • FTB – Income Tax and Fee Payments https://www.ftb.ca.gov/pay/index.html <p>In order to use any of these services, you will, first, need to open a bank account.</p>	
001.04	<p>Register for Payroll Reporting Federal Payroll Reporting – Check the Box on Federal Form SS4 that you filed in Note 001.02, above to indicate when you believe you will issue payroll.</p> <p>California Payroll Reporting – File a “Nonprofit Employers Registration and Update Form” through the</p>	

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	<p>EDD Website: www.edd.ca.gov/e-Services_for_Business</p> <p>We strongly recommend that most organizations use the services of a commercial payroll processor. Contact Us for recommendations.</p>
001.05	<p>Register for Sales Tax Reporting California <u>does not</u> exempt nonprofit organizations from its Sales Tax provisions. Don't bother to ask.</p> <p>If you sell tangible (or sometime intangible) personal property (aka "Stuff") to businesses or residents in California, you must collect and remit sales tax. Apply for a sales tax "permit" through the CDTFA Website: https://www.cdtfa.ca.gov/services/#Register-Renewals</p> <p>If you sell tangible (or sometimes intangible) personal property or perform services in other states – including sales on the internet – you may be liable to register, collect, and remit sales tax on those sales to businesses or residents of the other state. This is a rapidly evolving arena. We strongly suggest you use the services of a sales tax specialist and processor. Contact us for recommendations.</p>
001.06	<p>Register for Business Licenses and Permits Business licences, permits, and taxes are usually handled by a local organization or City department. For example – Los Angeles Office of Finance https://finance.lacity.org/</p>
002.00	<p>Filings Required After Incorporation or Registration – Applying for Tax Exemption</p>
002.01	<p>Application for Federal Exemption</p> <ul style="list-style-type: none"> • IRS Form 1023 or 1023EZ for 501c3 and certain other organizations • https://www.irs.gov/forms-pubs/about-form-1023 • IRS Form 1024 for 501c4, 501c6 and certain other organizations • https://www.irs.gov/forms-pubs/about-form-1024 • Forms 1023 or 1024 Must be filed electronically <p>Attach all required Schedules and Fee Payment (Note recently revised filing requirements for some organization types.) https://www.irs.gov/charities-non-profits/applying-for-tax-exempt-status</p> <p>Some very small organizations and many religious organizations are exempt from this requirement – but may choose to file anyway.</p> <p>Reference: <i>IRS Publication 557 Tax-Exempt Status for Your Organization</i>: https://www.irs.gov/forms-pubs/about-publication-557</p> <p>Previously Federal exempted Foreign Corporations may skip this step. An abbreviated CA Exemption Application is still required (see Note #2.02, below).</p> <p>Trusts, particularly those with grantor retained or split interests (usually, but not always, formed through dispository documents) may face additional requirements</p>
002.02	<p>California FTB Exemption Application</p> <ul style="list-style-type: none"> • FTB Form 3500 to seek initial exemption, or • FTB Form 3500A if the organization has already been granted Federal Exemption

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	<ul style="list-style-type: none"> https://www.ftb.ca.gov/file/business/types/charities-nonprofits/#Apply-for-or-reinstate-your-tax-exemption California acknowledges federally tax-exempt Internal Revenue Code (IRC) Sections 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), 501(c)(7), or 501(c)(19), organizations as tax-exempt from state income tax if the organization submits form FTB 3500A, Submission of Exemption Request, and a copy of its valid federal determination letter to the FTB. Foreign Corporations must submit Statements of Good Standing from their state of incorporation. <p>Additional Reference: https://www.ftb.ca.gov/forms/misc/927.html</p>	
002.03	<p>Lag time between application and exemption may be significant – usually about 6-9 months (despite what it says on either the IRS or California websites).</p> <ul style="list-style-type: none"> If exemption is granted, it will be retroactive to the date of submission of the exemption application. Donations received during the application period will be deemed deductible (if the organization is a Qualified Organization under IRC 170). 	
002.04	<p>Steven Roy Management and Cambyses Advisors' Protocol for Formation of Exempt Organizations Under IRC 501[c](3)</p> <p>https://www.cambysesadvisors.com/_files/ugd/304562_376283389a7845329560025d8acf4281.pdf?index=true</p>	
003.00	Filings Required for Exempt Organizations, Shortly After Exemption Approval	
003.01	<p>CA Registry of Charitable Trusts Initial Registration</p> <ul style="list-style-type: none"> CA Attorney General Form CT-1 Due Within 30 days after the organization receives its first funding https://oag.ca.gov/charities/initial-reg <p>Registered organizations must renew their registrations annually by filing CA forms RRF-1 and/or CT-TR-1. See Note # 005.02 below</p>	
003.02	<p>CA Secretary of State Initial Statement of Information</p> <ul style="list-style-type: none"> CA SOS Form SI-100 Statement of Information Due Within 90 days of registering with the CA Secretary of State, c.f., 001.01 above. https://www.sos.ca.gov/business-programs/business-entities/statements <p>Form SI-100 must be filed every two years after initial registration – on a stunningly inconvenient and difficult to remember schedule.</p>	
003.03	<p>Common Interest Development Associations (Exempt Homeowner's Associations) must also file</p> <ul style="list-style-type: none"> Secretary of state form SI-CID. https://www.sos.ca.gov/business-programs/business-entities/statements 	

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004.00	Filings Required for Exempt Organizations, Shortly After Exemption Approval, and/or before commencing fundraising activity.
<p>Quick Note: Organizations that file for exemption and hope to qualify under IRC 170 to receive deductible charitable contributions may solicit donations while their exemption application is pending.</p> <ul style="list-style-type: none"> You must disclose to your donors that your application is “pending.” If exemption is granted, donations made while the application is pending are deductible by the donor. If exemption is not granted, donations made while the application is pending are NOT deductible by the donor. 	
004.01	CA – the CA Attorney General’s CT-1 you filed under Note #003.01 covers initial charity registration in CA. https://oag.ca.gov/charities/initial-reg
004.02	<p>Other States have (often opaque) registration requirements and filing schedules. Consult each state’s charity regulator or a “registration consultant” if you are going to solicit across state lines.</p> <p>N.B. Many states adopt a “Wayfair” attitude – requiring registration even for electronic or internet solicitations.</p>
004.03	<p>Counties and Localities: Almost all CA counties and Localities (and a good number of non-CA counties/localities) have solicitation permit requirements.</p> <ul style="list-style-type: none"> County Rules are usually administered by the County Clerk’s office for the County City administration may be lodged just about anywhere within the city hierarchy. E.g., City of Los Angeles Charity Registration is handled by LAPD: https://www.lapdonline.org/police-commission/commission-investigation-division/charitable-services-section/
005.00 Exempt Organization Annual Tax Information Filing Requirements	
005.01	<p><i>Federal Exempt Organization Required Annual Tax Information Returns</i></p> <ul style="list-style-type: none"> Public Organizations: Federal Form 990, 990EZ, or 990N with Schedules as required. Private Foundations: Federal Form 990PF with schedules as required. Charitable Trusts: Usually Federal Form 990PF with schedules as required.* Split Interest Trusts: IRS Form 5227 with schedules as required. Split Interest Trusts may also file IRS Form 1041. Due 15th day of fifth month after close of organization’s fiscal year (05/15 or first work day after for calendar year Corporations)** Six month extension for 990 series returns is available by filing IRS Form 8868 on or before required filing date. https://www.irs.gov/pub/irs-pdf/f8868.pdf <p>Organizations with < \$50,000 gross receipts may elect to file Forms 990N and 199N. The election can be made annually.</p> <p>Reference: https://www.irs.gov/pub/irs-pdf/i990.pdf</p> <p>*c.f. IRC 4947(a) or https://www.irs.gov/charities-non-profits/private-foundations/charitable-trusts for exceptions.</p> <p>**IRS Form 1041 is due on or before the 15th day of the fourth month after close of the organization/trust’s fiscal year. (04/15 or first work day after for calendar year trusts)</p>

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005.02	<p>California Franchise Tax Board – Required Annual Tax Information Returns</p> <ul style="list-style-type: none"> • All Exempt Organizations: California FTB Form 199 or 199N with Schedules as required. • Split Interest Trusts: Split Interest Trusts may also file CA FTB Form 541. • Due 15th day of fifth month after close of organization’s fiscal year (05/15 or first work day after for calendar Corporations) • Organizations not under suspension on the due date of the 199 or the 199N, are granted an automatic extension of seven months. Extension can also be granted by filing CA FTB Form 3539 and paying balance due on or before required filing date. <p>Reference: https://www.ftb.ca.gov/forms/2021/2021-199-booklet.html</p> <p>Organizations that provide services or conduct operations in multiple states may be required to file returns in those jurisdictions as well.</p>	
005.03	<p>California Attorney General Registry Of Charitable Trusts – Required Annual Information Returns</p> <ul style="list-style-type: none"> • All Organizations: Form RRF-1: Annual Registration Renewal Fee Report • https://oag.ca.gov/sites/all/files/agweb/pdfs/charities/charitable/rrf1_form.pdf • Organizations that file IRS Form 990N and/or CA FTB Form 199N must also file Annual Treasurer's Report (CT-TR-1 Form and Instructions) • https://oag.ca.gov/sites/all/files/agweb/pdfs/charities/charitable/ct-tr1-form.pdf • Due 15th day of fifth month after close of organization’s fiscal year (05/15 or first work day after for calendar Corporations) 	
006.00	California Tax and Information Returns – Required Bi-Annual Return	
006.01	<p>California Secretary of State Biennial Statement of Information</p> <ul style="list-style-type: none"> • All Organizations: Statement of Information (Form SI-100) • https://www.sos.ca.gov/business-programs/business-entities/statements • Organizations formed in odd numbered years file in odd numbered years. Organizations formed in even numbered years (including 0) file in even and zero numbered years. • The filing period includes the Organization’s registration month and the immediately preceding five(5)months. • Organizations may also file Intermittantly to correct or amend previous filings. (Those filings do not satisfy the Biennial reporting requirement. • Initial (See Note # 003.02), Intermittant, and Biennial filings must include fee payments. 	
007.00	Federal and California Tax and Information Returns and Registrations, Intermittant or Episodic Triggered - Required by specific Organization Activities	
007.01	<p>Organizations with Unrelated Business Income (UBI) > \$1000</p> <ul style="list-style-type: none"> • Federal Form 990T (https://www.irs.gov/pub/irs-pdf/f990t.pdf) • California FTB Form 109 (https://www.ftb.ca.gov/forms/2017/17_109.pdf) 	

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	<p style="text-align: right;">Action Items: (Item, Due, Responsibility)</p> <ul style="list-style-type: none"> • Due 15th day of fifth month after close of organization’s fiscal year (05/15 or first work day after for calendar Corporations) • Due Only in years where UBI exceeds \$1,000 (See your accountant to determine if this condition is fulfilled) <p>Consult your accountant regarding both identification and computation of Unrelated Business Income.</p>
007.02	<p><i>Organizations that Engage in Political or Legislative Activities</i></p> <ul style="list-style-type: none"> • Election Under IRC 501(h) (IRS Form 5768) must be filed prior to commencement of Lobbying Activities if you intend to invoke it. • Annual Reporting on IRS Form 990, Schedule C and CA FTB Form 3509 • Due 15th day of fifth month after close of organization’s fiscal year (05/15 or first work day after for calendar Corporations) (Filed as part of Form 990 or FTB 199) <p>Notes:</p> <ol style="list-style-type: none"> 1. Private Foundations may not engage in either Political or Legislative Activities 2. Most Religious Organizations cannot make the Election under IRC 501(h) <p>Cambyses’ discussion of NFP Lobbying and Political Activity: https://www.cambysesadvisors.com/_files/ugd/304562_830d007ffba64c5ab4995b4533b39211.pdf?index=true</p>
007.03	<p><i>Organizations that Claim the Welfare Exemption from CA Property Tax</i></p> <ul style="list-style-type: none"> • Initial Filing: Clearance Certificate: California Board of Equalization Form 277. • http://www.boe.ca.gov/proptaxes/pdf/boe277.pdf • Annual Filing: California Board of Equalization Form 267 or 267-A • https://www.boe.ca.gov/proptaxes/pdf/boe267a.pdf • File through your county Assessors Office • Annual Filing Due on or Before February 15th each year. <p>Discussion https://www.boe.ca.gov/proptaxes/pdf/pub149.pdf</p> <p>County Assessors Offices and Contacts https://www.boe.ca.gov/proptaxes/countycontacts.htm</p>
007.04	<p><i>Holding a Raffle, Bingo, Charity Poker, or Monte Carlo Event.</i></p> <ul style="list-style-type: none"> • Submit AG Form CT-NRP-1 • https://oag.ca.gov/sites/all/files/agweb/pdfs/charities/raffle/ct_nrp_1.pdf • No Filing Deadline, But processing takes approximately 60 days • Each Application covers events to be held during the AG’s Regulatory-Fiscal Year 09/01-08/31 – Not your own fiscal or calendar <p>After holding all the permitted raffles in the AG’s Fiscal Year</p> <ul style="list-style-type: none"> • Submit AG Form CT-NRP-2 (Raffle Report) • https://oag.ca.gov/sites/all/files/agweb/pdfs/charities/raffle/ct_nrp_2.pdf • Deadline: October 1st of the year following the Regulatory-fiscal year. (A raffle held 08/31 of year 1 must be reported by 10/1 of year 2 – i.e. within 30 days)

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	<p>Discussion</p> <ul style="list-style-type: none"> https://oag.ca.gov/sites/all/files/agweb/pdfs/charities/raffle/raffle_reg_checklist.pdf <p>Caveats:</p> <ul style="list-style-type: none"> Some California Counties Prohibit Charity Raffles. Some California Cities and Counties Impose additional requirements for Charity Bingo and Charity Raffle activities. Some California Counties Prohibit Gambling Fundraisers In Counties where they are permitted, Gambling Fundraisers must Register and pay required fees through the Charitable Gambling Registration Program https://ems.doj.ca.gov/cgHome.action 	
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007.05	<p><i>Serving, Selling, Raffling, or Auctioning Alcoholic Beverages (at One Time Events)</i></p> <p>CA Department of Alcoholic Beverage Control has overall jurisdiction. Local jurisdictions may impose additional conditions and/or requirements. The ABC’s licensing requirements are the same regardless of how the alcoholic beverages are distributed: i.e., Selling “by-the-drink” is treated the same as a “silent auction.”</p> <p>If the Organization performs all necessary procedures using their own personnel and volunteers:</p> <ul style="list-style-type: none"> Submit an application “Special Daily Permit” that describes the event, location, and the organization https://www.abc.ca.gov/licensing/license-forms/form-abc-221-instructions/ Apply at least two weeks before the scheduled event, but Permit is valid for 30 days after issuance – timing is crucial. Permit is valid only for the licensed event. <p>If the Organization hires a catering or bar service: off load the responsibility for licencing and compliance on them. (Followup to make certain they did)</p> <p>Notes:</p> <ul style="list-style-type: none"> Organizations that distribute alcoholic beverages on a regular or on-going basis must comply with rules that govern commercial alcohol sales – Those rules are too complex for this presentation. More importantly, ongoing alcoholic beverage sales may generate Unrelated Business Taxable Income that requires the Organization to file IRS Form 990-T and/or California FTB Form 109. See 007.01, above. 	
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997.00	Time Log (SJRT Use Only)	Begin	End	Time

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998.00	Standard Engagement Protocol (SJRT Use)	Sched	Done	F U
	Client Interview(s)			
	Engagement & Annual Package Sent, Received			
	Retainer Received, Booked			
	Organizer Prepared and Sent (If Applicable)			
	New Client Package Sent (If Applicable)			
	Database Information Reviewed, Entered or Amended			
	Client Data Requested, Received & Preliminary Review (Saved to File)			
	Preliminary Client Return(s) or Report(s) Prepared, Forwarded			
	Additional Data Requested, Received			
	Final Client Return or Report Prepared, Reviewed, Forwarded			
	Filing-Distribution Authorization Received			
	Apply required Attachment Files			
	Return or Report Filed, Ack and Acceptance Received			
	Data Scan if data not delivered as Pdf			
	Acceptance Letter Edit, Print & Forward			
	Planning Notes Prepared and Forwarded			
	Final Billing Prepared and Sent, Payment Received			
	Follow up Planning Notes			
999.00	Engagement Due Diligence (SJRT Use)	Request	Reply	Entered
	Verify Federal & State ID # vs. information from all documents			
	Verify Identification (Driver's License or Passport and/or Organization SOI)			
	Verify Status under Patriot Act, FinCen, and other money laundering – antiterror lists.			
	Verify Exempt Status and Classification			
	Verify Bank Account Routing & Account			
	Verify Crypto Account Trades and Reporting (If Any)			
	Verify Overseas Accounts (for FinCEN 114 and FBAR/FATCA)			
	Complete Accountant Due Diligence Documentation & 8667			

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Backburner Items: