

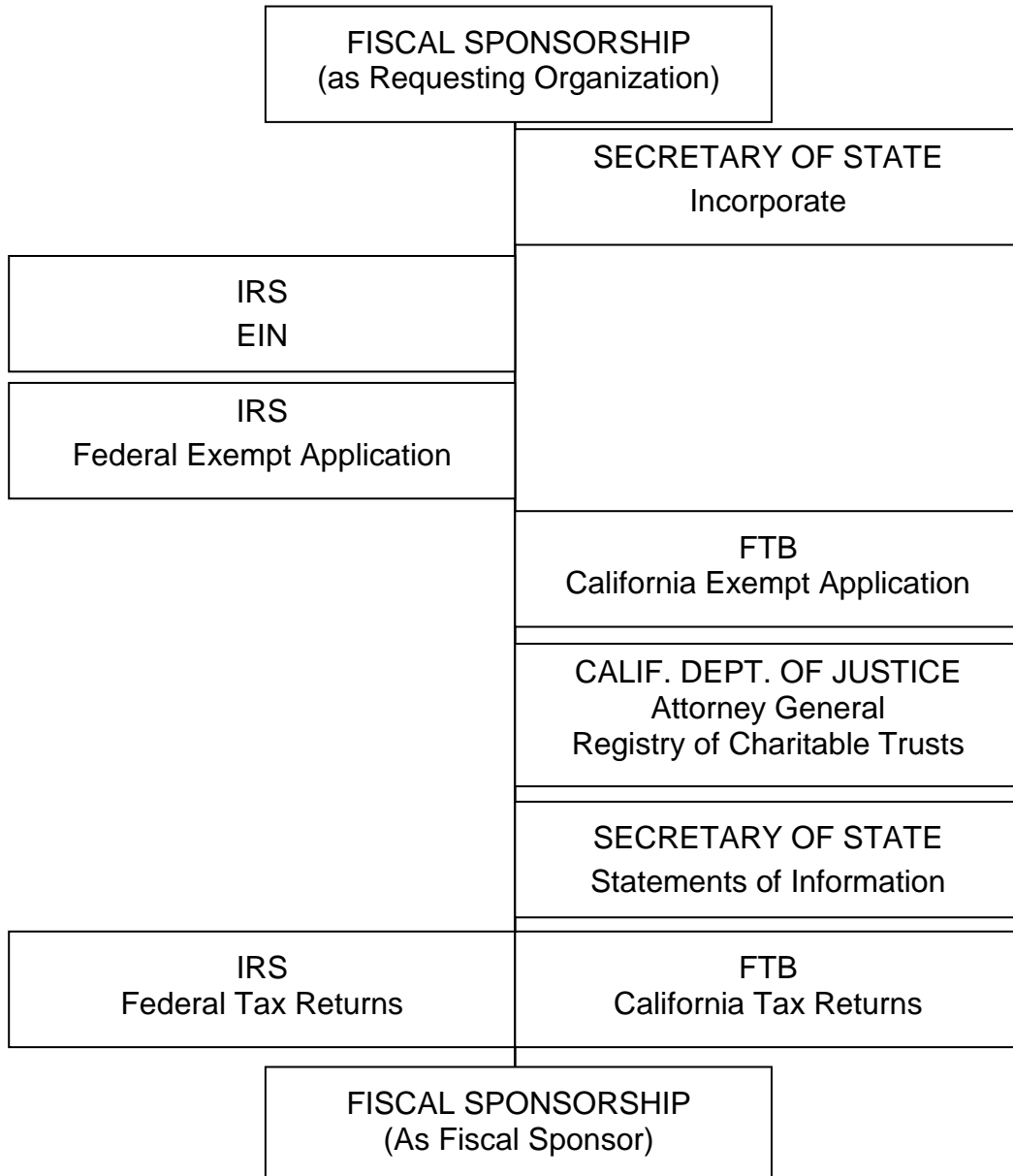
The Law Office of William A. Taylor

September 29, 2015

NON-PROFITS IN CALIFORNIA

FEDERAL GOVERNMENT

STATE GOVERNMENT



Non-Profit Organizational Background

	Source URLs
<p><u>The Universe of Non-Profits:</u></p> <ul style="list-style-type: none"> ▪ Private Corporations (for-profits) ▪ Public Corporations (e.g., governmental entities) ▪ <u>Non-Profit Corporations:</u> <ul style="list-style-type: none"> ▪ Mutual Benefit Corporations (e.g., labor unions) ▪ Religious Corporations ▪ Charitable Corporations 	<p>http://bpd.cdn.sos.ca.gov/corp/pdf/articles/arts-re.pdf</p> <p>http://bpd.cdn.sos.ca.gov/corp/pdf/articles/arts-pb.pdf</p>
<p><u>Obtaining Exempt Status – for a Religious or Charitable Corp.</u></p> <ol style="list-style-type: none"> A. Determine Religious or Charitable <u>Purpose</u> B. List the <u>Activities</u> (programs) that help achieve that purpose C. Incorporate – File Articles with the California Secretary of State (Religious Articles or Charitable Articles) D. Name Board of Directors – minimum of three adults (The Board <u>absolutely</u> controls the corporation) E. Name Officers – Pres/Corp Secretary/Treas (Pres and Corp Secretary must be different people) F. Budget – Imagine Three (3) Years of Operating Income (sources) and Operating Expenses G. Federal Application (IRS Form 1023 or 1023EZ) H. State Application – later on (FTB Form 3500 or 3500A) I. Calif Attorney General – Registry of Charitable Trusts (Form CT-1 and Charity Search) 	

<p><u>Protecting Non-Profit Status</u> – File:</p> <p>A. Sec’y of State – Statement of Information (via computer)</p> <p>B. IRS – Form 990</p> <p>Already revoked? Here’s where to check:</p> <p>C. FTB (State) – Form 199</p> <p>Failure to file tax return for three (3) years because less than \$50,000 Gross Receipts</p> <p>Already revoked? Here’s where to check:</p> <p>D. Attorney General – Annual Report</p>	<p>E-File - https://businessfilings.sos.ca.gov/</p> <p>http://www.irs.gov/pub/irs-pdf/f990.pdf</p> <p>http://apps.irs.gov/app/eos/</p> <p>https://www.ftb.ca.gov/forms/2014/14_199.pdf</p> <p>Electronic Postcard - https://www.ftb.ca.gov/online/199N_ePostcard/</p> <p>http://kepler.sos.ca.gov/</p> <p>http://oag.ca.gov/sites/all/files/agweb/pdfs/charities/charitable/rf1_for_m.pdf</p>
<p><u>Fiscal Sponsors</u></p>	<p>https://www.councilofnonprofits.org/tools-resources/fiscal-sponsorship-nonprofits</p>
<p><u>Board of Directors</u></p>	