



Overview of Annual Regulatory Compliance Requirements for California Nonprofits

Statement of Information Filing with the Secretary of State

Newly formed corporations must file a Statement of Information by a Domestic Nonprofit Corporation with the Secretary of State within 90 days after the date of incorporation, disclosing:

- the names and addresses of the principal officers,
- the address of the corporation's principal office (and mailing address if that is different),
- the name and address of its agent for service of process.

Statement of Information updates are required Biennially or when information changes

An updated Statement of Information, or a form stating that there has been no change in the information since the last filed statement, must be filed biennially by the end of the month in which the corporation was incorporated (the form may be filed up to 5 months before the deadline). An updated Statement of Information must also be filed when there is any change to the information last filed.

Submit by: Within 90 days of incorporation

What to file: Form SI-100 to the CA SOS

Fees: \$20 or \$5 for current filing updates

Filing Method: Online

Annual Information Filing with the California Attorney General

The California Attorney General regulates charities and the professional fundraisers who solicit on their behalf. The purpose of this oversight is to protect charitable assets for their intended use and ensure that the charitable donations contributed by Californians are not misapplied and squandered through fraud or other means. The Attorney General maintains a Registry of Charitable Trusts, which administers the statutory registration program. All charitable trustees and fundraising professionals are required to register and file annual financial disclosure reports with the Registry. In addition, nonprofit organizations that conduct raffles for charitable purposes are required to register and file an annual financial report.

Submit by: May 15th (Annual)

What to file:

- Annual Registration Renewal Fee (RRF-1)
- Annual Treasurer's Report (CT-TR-1) for 990N filers
- Copy of IRS Form 990-EZ or 990

Fees: Calculated by Gross Revenue

Filing Method: Mail

Informational Returns to the IRS and the California Franchise Tax Board

In general, exempt organizations are required to file annual information returns although some exceptions apply. If an organization fails to file an informational return or does not file timely, penalties may be assessed. In addition, failure to file an informational return for three consecutive years will result in revocation of an exempt organization's tax-exempt status. Please see the tables below for the appropriate informational returns to file with the IRS and California Franchise Tax Board.

Informational Returns to the IRS and the California Franchise Tax Board

THRESHOLD	FEDERAL FORM	CALIFORNIA FORM
If an organization has existed: <ul style="list-style-type: none"> • 1 year or less, with gross receipts less than \$75,000 • Between 1 year and 3 years, with gross receipts less than \$60,000 (average for current year and immediately preceding year) ** More than 3 years with gross receipts less than \$50,000 (average for current year and immediately preceding 2 years) Note: Organizations that are eligible to file the e-Postcard may choose to file a full return.	990-N	199-N
Gross receipts < \$200,000 and total assets < \$500,000	990-EZ / 990	-
Gross receipts ≥ \$200,000, or Total assets ≥ \$500,000	990	-
Private foundation	990-PF	-
Organizations not eligible to file Form 199-N	-	199
Private foundations and Nonexempt Charitable Trusts	-	199

Forms and instructions can be found here:

[Federal](#)

[California](#)