

# Treasurer Tax Training – 2018-19

(or, heaven forbid, even older)

## Outline of Treasurer Tax Training

- I. Introduction
  - a. 31<sup>st</sup> District Treasurer – Ira Weinreb – [ira@fosterparents.com](mailto:ira@fosterparents.com) – 818-808-8412
- II. Three Tax Forms Must Be Filed Every Year
  - a. Federal tax return (990N/990EZ/990)
  - b. State tax return (199N/199)
  - c. RRF-1
    - i. The AG's Office changed the rules and forms effective with 2019-20 filings
      - 1. This training focuses on OLD rules and forms, applicable to 2018-19 filings
- III. Due Date for Tax Filings
  - a. For Units on the standard PTA fiscal year (July 1-June 30), all 3 filings due Nov. 15
  - b. Need more time? No problem!
    - i. File IRS Form 8868 by November 15
      - 1. AUTOMATIC 6-month extension!
      - 2. Mail it no later than 11/15, and get tracking or delivery confirmation
    - ii. There will be no further extensions, so get taxes filed by May 15
      - 1. Don't wait until the last minute – Winter Break is a good time
      - 2. Because of the corona virus, the IRS automatically extended the May 15, 2020 extended deadline until July 15, 2020
    - iii. The 8868 is also effective for RRF-1
      - 1. Include copy with RRF-1 filing
    - iv. No form is required for 6-month State (199N/199) extension
- IV. Dividing Line Between VERY Easy and Not So Easy Returns
  - a. \$50,000 is a magic number
  - b. If your PTA “normally has annual gross receipts \$50,000 or less,” you may file the VERY EASY, VERY FAST 990N
  - c. If your PTA normally has annual gross receipts more than \$50K, but less than \$200K (and assets less than \$500K), then you use the 990-EZ
  - d. HUGE difference between 990N and 990-EZ
    - i. 990N is done online only (no paper version), and generally takes 5-10 minutes
    - ii. 990-EZ is a collection of forms that may well exceed 20 pages, and will take hours to complete
  - e. “Normally has annual gross receipts”?
    - i. “Gross Receipts”?
      - 1. ALL money received
        - a. EXCEPT the \$6.25 per capita dues, which you collect merely as an agent for the higher level PTA's
      - 2. You do NOT subtract any costs or expenses
        - a. If your movie night brings in \$800 with costs of \$600, for a \$200 profit, the full \$800 counts towards “gross receipts”
    - ii. “Normally”?
      - 1. If your Unit has been in existence less than 3 years, special rules apply
      - 2. If your Unit has been in existence at least 3 years:

- a. Use a 3-year average of your gross annual receipts
      - i. The tax year in question and the prior 2 years
  - f. State return works the same way (but only 2 “flavors” of form)
    - i. 199N versus 199
      - 1. 199N is done online, and is also super easy and fast
      - 2. 199 is paper, but once the 990-EZ is done, it isn’t that hard or time-consuming to do the 199

## V. Who Should Prepare the Documents

- a. Unit CAN hire a professional tax preparer
  - i. Likely to cost around \$500
  - ii. Be sure to hire someone with expertise in preparing nonprofit returns
    - 1. Most tax preparers/CPA’s mostly do individual and business returns, which have little in common with nonprofit ones
    - 2. I’ve seen lots of PTA tax returns by paid preparers that were full of mistakes
  - iii. Like any other expense, must be properly authorized by Board (if within budgeted amount) or Association
  - iv. DO NOT hire a professional tax preparer if you qualify to file the 990N/199N forms
    - 1. These are so easy, it is simply a waste of money to hire someone
- b. Generally NOT necessary to hire paid preparer
  - i. YOU CAN do it if you’re willing to put in the time and attention required
    - 1. The official instructions are pretty good and go line by line
    - 2. Assuming your returns were done properly in the past, use the prior year’s return as a template
    - 3. It is best if the outgoing Treasurer prepares the tax filings (just like he/she should prepare the Annual Financial Report), but if he/she is unable or unwilling to do so, you need to be sure they get done anyway

## VI. Mailing Paper Forms (990-EZ, 199, and RRF-1)

- a. Mail with a way that provides tracking or delivery confirmation to prove timely mailing and delivery
  - i. USPS Priority Mail is generally best – About \$40 for all three documents

## VII. RRF-1

- a. The form is a fillable .pdf, and is available at: <https://oag.ca.gov/charities/forms>
  - i. Only the NEW form is available online
    - 1. I emailed everyone who registered for this training various handouts, including a fillable .pdf OLD RRF-1 form.
- b. Refer to the annotated RRF-1 for helpful hints on how to fill it out and avoid common mistakes
  - i. For the 9 numbered “yes/no” questions:
    - 1. For most units, ALL 9 questions will get a “no” answer, unless you held a raffle (Question #7)
      - a. Watch out for Question #9 – a standard “PTA Audit” is NOT prepared according to GAAP, so that does NOT get a “yes.”

2. But be sure to read each question and the explanation in the instructions, because sometimes an answer will be “yes.”
  - a. If you want to check with me before filing an RRF-1 with any “yes” answers other than Question #7, please feel free.
3. Be sure to include the required explanation on a separate sheet of paper for every “yes” answer (including Question #7 on Raffles)
  - a. The RRF-1 Instructions specify what information must be included
- c. If your “Gross Annual Revenue” is \$25K or more, there IS a filing fee
  - i. \$25 for \$25K-\$100K; \$50 for \$100,001-\$250,000.
  - ii. “Gross Annual Revenue” is NOT the same as “Annual Gross Receipts” used to determine whether you can file the 990N/199N
    1. It is generally LESS, because it excludes direct expenses from fundraising events and the cost of inventory goods sold
    2. Gross Annual Receipts comes from Line 9 of the 990-EZ, NOT from Line L
      - a. Some Units have overpaid the filing fee in the past by ignoring that difference
- d. If your Gross Annual Revenue OR your assets are \$25K or more, the instructions still state that you MUST include a copy of your 990 with the RRF-1
  - i. Even though correspondence from the AG’s Office often says that’s only required if Gross Annual Revenues are \$50K or more (because if less, there’s only a 990N, which isn’t very useful).
  - ii. Probably best to include a copy of 990N confirmation if GAR between \$25K and \$49,999 just to be on the safe side.

#### VIII. Federal Tax Return (990N/990-EZ)

- a. If normal annual gross receipts are \$200K or more (or assets are \$500K or more), you need a full 990 (not the 990-EZ)
  - i. Very, very few Units are in that situation, but if you are, you may need to hire a tax professional
- b. If you qualify for 990N (normal annual gross receipts \$50K or less)
  - i. <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>
  - ii. You only need 8 simple pieces of information to e-file
    1. You don’t even enter your actual annual gross receipts
      - a. Just a certification that it’s not more than \$50K
  - iii. Your Unit has to register the first time it files the 990N.
    1. If you don’t have the login information, you can register yourself to e-file for your Unit
- c. If you must file a 990-EZ (normal annual gross receipts \$50,001-\$200K and assets less than \$500K)
  - i. 990-EZ (and related forms) is available as a fillable .pdf from the IRS website
  - ii. BE SURE to use the CORRECT YEAR’S FORMS!
    1. For the IRS (and the FTB), the year printed on the form is the year the fiscal year BEGAN

- a. So for the 2018-19 tax returns, you need 2018 forms
  - b. Most forms change every year, so you **MUST** use the correct ones!
  - c. If you cannot find the right forms on the IRS website, let me know what you need and I will email it to you.
2. The RRF-1 Form change from year to year, so you just use the current version – for 2018-19, that is the 8/2017 Revision (you type in the beginning and ending dates of your fiscal year)
  - a. But just to confuse you, the AG's Office refers to RRF-1's based on the year the fiscal year **ENDED**
    - i. So for the 2018-19 fiscal year, they will call the RRF-1 you file your 2019 RRF-1!
- iii. In addition to your 990-EZ, you will need 1 or more "Schedules"
  1. A "Schedule" is just another form that you **MUST** complete and include if required
    - a. Most change from year to year, so be sure to use ones for the correct year
  2. ALL of you will need to file a Schedule A with your 990-EZ
  3. Many of you will need a Schedule G
  4. Most of you will need a Schedule O (which does not change from year to year, and thus has no year printed on it)
  5. Some lucky Units will need a Schedule B
    - a. If you receive a donation of \$5,000 or more from a single donor
  6. You put the Schedules in alphabetical order behind your 990-EZ when you file it
  7. Most Schedules have their own Instructions available on the IRS website, which you'll want to download and refer to as you are completing the Schedules
- d. There is **NO** filing fee for the Federal tax return
- e. IF you made "significant changes" to your Bylaws during the fiscal year
  - i. Describe the changes on Schedule O, but do not attach a copy of your Bylaws
    1. Unless you changed your Unit's name, in which case you must include copy of Bylaws
  - ii. A "significant change" includes changes to your name, executive board structure such as the number of members, changes to quorums, etc.
    1. See Instructions for 990-EZ Line 34 for more details
- f. Some hints for the 990-EZ
  - i. Be sure to **COMPLETELY** fill out the form, and include all required Schedules/Attachments
    1. If you are missing anything, your return may be deemed incomplete
    2. That includes **SIGNING** the return
    3. Unless the Instructions say to leave a line blank, **EVERY** line should have something in it
      - a. Put 0 on lines where that is appropriate

- b. Below, I comment on certain lines to provide guidance, but just because I didn't say anything does NOT mean that you don't need to complete those lines – you need to complete EVERY line except if specifically instructed otherwise on the form
- 4. Round numbers to nearest dollar when putting them on form
- 5. See General Instructions Section H for more details
- 6. The forms sometimes change from year to year, including the line numbering – so be careful when using a past return as a guide
- ii. Line A -- Don't forget to fill out the fiscal year
- iii. Line F – The Group Exemption Number is 0646
- iv. Line G – Almost certainly, “Cash” is the correct response
- v. Line H – You MUST either check the box if you are NOT required to include Schedule B, OR include Schedule B if you ARE required to do so
  - 1. Failure to either check the box or include Schedule B makes your return incomplete
  - 2. You are required to include Schedule B IF you get a \$5,000 contribution from any ONE contributor during the year
    - a. If one contributor makes separate contributions that total \$5,000, see the Instructions
- vi. Line J – We are a 501(c)(3)
- vii. Line K – Unless your Unit is incorporated (very rare), you're an “Association”
- viii. Lines 1-9 – Revenue
  - 1. One of the trickiest parts of doing the 990-EZ is listing your revenues on the correct line
    - a. I suggest taking your Annual Financial Report, and assign each item of revenue to a particular Line based on the comments below and the official Instructions
  - 2. Line 1 – Contributions, gifts, grants and similar amounts received
    - a. Some things are obvious – E.g., express donations (a family just gives the PTA a donation check)
    - b. But other common items that should get included here too include money from restaurant dine-outs (which is a donation from the restaurant), and money from things like Kroger's Community Rewards or e-Scrip, money from Box-Tops, etc.
    - c. Also, the Unit share of Membership Dues goes here too
      - i. Confusingly, this does NOT go on Line 3
  - 1. See Instructions Line 1 A3 for more details
  - 3. Line 2 -- Program Service Revenue
    - a. This line is for revenue generated by events that you hold that are not primarily fundraising events, but instead are events related to your charitable purpose
      - i. Examples include Book Fairs, Grad Night, Open House/Back-to-School, STEM Night, Etc.
  - 4. Line 3 – Membership dues and assessments

- a. As noted above, do NOT put your membership dues here
      - i. That goes in Line 1
      - ii. Generally, Line 3 will be 0
  - 5. Line 4 – Investment Income
    - a. This is for interest on your bank accounts (if you get interest)
  - 6. Line 6 – Gaming and fundraising events
    - a. If you ran a raffle or other gaming event, that’s Lines 6a, 6c
    - b. Other fundraising events go on Lines 6b, 6c
    - c. If either gaming (not likely) or fundraising events exceeds \$15,000 gross revenue, Schedule G is required
  - 7. Line 7 – Inventory Sales
    - a. The typical example of this is the sale of spirit wear, polo shirts, and the like.
- ix. Lines 10-17 – Expenses
- x. The best way to list expenses, is to include the few that have a specific Line there, and the rest on Line 16:
  - 1. Line 10 – Grants and Similar Amounts Paid
    - a. Payments made to affiliates
      - i. Donations to the 31<sup>st</sup> District Music Scholarship Program, and Founders’ Day Freewill Offerings
    - b. Specific assistance to individuals
      - i. Aid to indigent students
      - ii. Scholarships awarded to culminating/graduating students
    - c. Must be listed on Schedule O
  - 2. Line 13 – Professional fees paid to independent contractors
    - a. If you paid for accounting, legal, or other such services
  - 3. Line 16 – Other Expenses
    - a. Generally, this is where almost everything expense-wise goes
    - b. Break it down on Schedule O
      - i. By category: Operating Expenses, Fundraising Expenses (not included elsewhere), Leadership Training, School Instructional Support, School-Site Support, School Events, etc.
- g. Some hints for Schedules
  - i. Schedule A
    - 1. Needed by EVERY Unit filing 990-EZ
    - 2. Part I – Check Box 10
      - a. Be careful – Prior to 2016, this was Box 9, so don’t check Box 9 by mistake based on using a past Return as a guide
      - b. Also, a PTA is NOT a “school,” so do NOT check Box 2.
      - c. Because you check Box 10, per the instruction you complete Part III (NOT Part II).
    - 3. Part III

- a. Complete all the boxes for the current (column e) and four prior (columns a-d) years
- b. Sum each row across (column f)
- c. Sum each column down (rows 6, 7c, 8f, and 13)
- d. For “newish” Units (in their first 5 years of existence), check the box on Line 14 and STOP.
- e. For almost all other Units, Lines 15 & 16 will be 100%, and Lines 17 & 18 will be 0%.
  - i. Then check the box on Line 19a, and STOP.
- ii. Schedule G – Fundraising or Gaming Activities
  1. Only needed if Gaming gross income OR Fundraising Activities gross income exceeds \$15,000
    - a. If needed, skip Part I
    - b. Part II is for Fundraising Activities gross income over \$15K
    - c. Part III is for Gaming Activities gross income over \$15K
    - d. Part IV is if you need to explain anything from Parts II or III
- iii. Schedule O – Supplemental Information
  1. Use this to include any required additional information or explanations
  2. Be sure to specify to what the information pertains
    - a. For example, type “Form 990-EZ, Part I, Line 10 (“Grants and Similar Amounts Paid”))” and then include the necessary information right below that.
    - b. Do the same for each Line of the 990-EZ that requires elaboration on Schedule O

#### IX. State Tax Return (199N/199)

- a. If you qualify for 990N, then you do a similar e-file process for the 199N
  - i. <https://www.ftb.ca.gov/file/business/types/charities-nonprofits/199N.asp>
  - ii. You also only need basic information, although you do enter your actual annual gross receipts
- b. If you must file a full 199
  - i. Form 199 is available as a fillable .pdf on the Franchise Tax Board website (along with instructions)
  - ii. Be sure to use the correct year’s form
  - iii. The 199 also needs a Schedule, but unlike the 990-EZ, the 199 Schedule is NOT a form
    1. It is just an attachment that you type up with additional information called for by certain lines
- c. There is NO filing fee for the State tax return either
  - i. BUT, you MUST check the box on Form 199 Line L
    1. If you forget to check the box, they will send you a past due bill for the filing fee, which you’ll then have to sort out with them – so don’t forget to check the box!
- d. Usually you include a complete copy of your 990-EZ (with all Schedules) with your 199 filing



- e. If you made “significant changes” to your Bylaws during the fiscal year
  - i. You DO need to include a copy of the revised Bylaws with your 199
- f. Some hints for the 199
  - i. In Heading
    - 1. Don’t forget the fiscal year dates at very top
    - 2. “California corporation number” is the 7 digit number starting with an “8” that the FTB assigned to your Unit. It (like all such numbers) is listed in your Bylaws.
  - ii. For almost all Units, Lines A-C are all “NO.”
    - 1. Unless this is your FIRST Return (for a new Unit), or it is an AMENDED Return correcting an earlier filed one for the same year
  - iii. Line D – Leave blank (unless this will be your Unit’s LAST Return)
  - iv. Line E – Almost all Units are “CASH” basis
  - v. Line F – Check Box 4 (Other 990 series)
  - vi. Line G – NO
  - vii. Line H – YES (Parent’s name is: “Cal. Congress Parents and Teachers Inc.”)
  - viii. Line I – Answer YES IF you had significant changes to your Bylaws (and include a copy of your revised Bylaws)
  - ix. Lines J & K – NO
  - x. Line L – CHECK THE BOX!
    - 1. Then NO \$10 filing fee required.
  - xi. Lines M-P – For almost all Units, NO to all 4
  - xii. Line 1 -- Sum of 990-EZ Lines 2, 6a, 6b, 7a, and 4
  - xiii. Line 2 -- Unit’s portion of Membership dues
  - xiv. Line 3 – 990-EZ Line 1 minus 199 Line 2
    - 1. If you had to file 990-EZ Schedule B, then include the \$5,000+ donation date(s), amount, name and address of donor in the 199 Schedule as “Part I, Line 3”
  - xv. Lines 5-7 -- 0
  - xvi. Lines 11-17 – 0
  - xvii. Side 2, Part II:
    - 1. Lines 1, 3-6 -- 0
    - 2. Line 2 – From 990-EZ Line 4
    - 3. Line 7 – Sum of 990-EZ Lines 2, 6a, 6b, 7a
      - a. Include in 199 Schedule as “Part II, Line 7 – Income from special events: \$ \_\_\_\_\_”
    - 4. Line 8 – Sum of Lines 1-7
    - 5. Line 9 – From 990-EZ Line 10
      - a. Include in 199 Schedule as “Part II, Line 9 – Contributions, gifts, grants and similar amounts paid.”
    - 6. Line 17 – Sum of 990-EZ Lines 17, 6c & 7b
      - a. Include in 199 Schedule as “Part II, Line 17 – Other Expenses”

- i. List it similarly to Schedule O, Line 16, EXCEPT you need to add the amounts from 990-EZ Lines 6c & 7b to “Fundraising Expenses.”

xviii. Side 2, Schedule L

1. For most Units, you can just complete Lines 1, 13 & 22 (all the same number), from 990-EZ Part II.

X. Don't Forget to Upload 990-EZ/199/RRF-1 to PTA-EZ!

**Application for Automatic Extension of Time To File an  
Exempt Organization Return**

OMB No. 1545-1709

► **File a separate application for each return.**  
 ► **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	<b>Enter filer's identifying number, see instructions</b> Employer identification number (EIN) or
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . .

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

• The books are in the care of ► \_\_\_\_\_

Telephone No. ► \_\_\_\_\_

Fax No. ► \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box ☐ . . . . .
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ☐ . . . . . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until \_\_\_\_\_, 20\_\_\_\_, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ► ☐ calendar year 20\_\_\_\_ or  
 ► ☐ tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.



**MAIL TO:**

Registry of Charitable Trusts  
P.O. Box 903447  
Sacramento, CA 94203-4470  
(916) 210-6400

**WEB SITE ADDRESS:**

[www.ag.ca.gov/charities/](http://www.ag.ca.gov/charities/)

## ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Section 12586 and 12587, California Government Code  
11 Cal. Code Regs. section 301-307, 311, and 312

Failure to submit this report annually no later than the 15th day of the 5th month after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.



State Charity Registration Number \_\_\_\_\_

Check if:

☐ Change of address

☐ Amended report

Name of Organization \_\_\_\_\_

Address (Number and Street) \_\_\_\_\_

Corporate or Organization No. \_\_\_\_\_

City or Town, State and ZIP Code \_\_\_\_\_

Federal Employer I.D. No. \_\_\_\_\_

### ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312) Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

**PART A - ACTIVITIES**

For your most recent full accounting period (beginning \_\_\_\_ / \_\_\_\_ / \_\_\_\_ ending \_\_\_\_ / \_\_\_\_ / \_\_\_\_ ) list:

Gross annual revenue \$ \_\_\_\_\_

Total assets \$ \_\_\_\_\_

**PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT**

**Note:** If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?		
2. During this reporting period, were there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		
3. During this reporting period, did non-program expenditures exceed 50% of gross revenue?		
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.		
5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.		
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.		
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.		
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.		
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?		

Organization's area code and telephone number ( ) \_\_\_\_\_ - \_\_\_\_\_

Organization's e-mail address \_\_\_\_\_

**I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete.**

Signature of authorized officer \_\_\_\_\_

Printed Name \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_



more check payable to this address. You must include a copy of your Form 990 and 990EZ. A copy of your receipt is currently not necessary.

**MAIL TO:**

Registry of Charitable Trusts  
P.O. Box 903447  
Sacramento, CA 94203-4470  
Telephone: (916) 445-2021

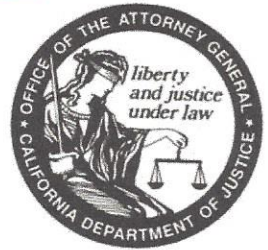
**WEB SITE ADDRESS:**

<http://ag.ca.gov/charities/>

**ANNUAL****REGISTRATION RENEWAL FEE REPORT  
TO ATTORNEY GENERAL OF CALIFORNIA**

Sections 12586 and 12587, California Government Code  
11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.



Enter your Charitable Trust  
Number here

Enter your FTB number here. If you are  
incorporated, enter your incorporation  
number.

State Charity Registration Number CT-1234567

Scarritt Elementary PTA Enter your PTA name

Name of Organization  
1234 Bales Street Enter school's physical address

Address (Number and Street)  
My Town, CA 90000 Enter school's city, state and zip

City or Town, State and ZIP Code

Check if:  
☐ Change of address

☐ Amended report

Corporate or Organization No. 0123456

Federal Employer I.D. No. 12-1234567

Gross Revenue could be found on line 12  
on Form 990, line 9 on Form 990EZ, or  
your Annual Financial report if filing 990N.  
Example: Gross income minus (-) total of  
fundraiser direct expenses or total cost of  
goods sold.

Less than \$25,000 0  
Between \$25,000 and \$100,000 \$25

**REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)**  
**Fee Payable to Attorney General's Registry of Charitable Trusts**

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Between 100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
		Greater than \$50 million	\$300

**PART A - ACTIVITIES**

For your most recent full accounting period (beginning 7 / 01 / 12 ending 6 / 30 / 13 ) list:

Gross annual revenue \$ 25,847 Total fees \$ 59,847

**PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT**

Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

- |  | Yes                      | No                                  |
|--|--------------------------|-------------------------------------|
| 1. During this reporting period, were there any contracts, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2. During this reporting period, was there any theft, embezzlement, diversion or mismanagement of funds? If you had any theft or mismanagement you would need to mark "Yes"  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7. During this reporting period, did the organization hold a raffle for charitable purposes? If you mark "Yes" now is a good time to ensure your raffle registration is current  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.                                   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 9. Did your organization have prepared an audited financial statement for this reporting period? Audits conducted by our a PTA auditor is not based on GAAP. If you hire an outside auditor to audit your books according to GAAP, then you would mark yes.                          | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Organization's area code and telephone number ( ) - - - - - Enter phone number

Organization's e-mail address - - - - - Enter email address

Treasurer should complete this section: Sign, print name, title and date

including accompanying documents, and to the best of my knowledge and belief,

it is true, correct and complete.

Signature of authorized officer

Printed Name

Title

Date



**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2018****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

<b>A</b> For the 2018 calendar year, or tax year beginning _____, 2018, and ending _____, 20													
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>C</b> Name of organization _____</td> <td><b>D</b> Employer identification number _____</td> </tr> <tr> <td colspan="2">Number and street (or P.O. box, if mail is not delivered to street address) _____</td> <td><b>E</b> Telephone number _____</td> </tr> <tr> <td colspan="2">Room/suite _____</td> <td></td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code _____</td> <td><b>F</b> Group Exemption Number ▶ _____</td> </tr> </table>	<b>C</b> Name of organization _____		<b>D</b> Employer identification number _____	Number and street (or P.O. box, if mail is not delivered to street address) _____		<b>E</b> Telephone number _____	Room/suite _____			City or town, state or province, country, and ZIP or foreign postal code _____		<b>F</b> Group Exemption Number ▶ _____
<b>C</b> Name of organization _____		<b>D</b> Employer identification number _____											
Number and street (or P.O. box, if mail is not delivered to street address) _____		<b>E</b> Telephone number _____											
Room/suite _____													
City or town, state or province, country, and ZIP or foreign postal code _____		<b>F</b> Group Exemption Number ▶ _____											
<b>G</b> Accounting Method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ _____													
<b>I</b> Website: ▶ _____													
<b>J</b> Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527													
<b>K</b> Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other _____													
<b>L</b> Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ _____													

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)
 

Check if the organization used Schedule O to respond to any question in this Part I ☐

<b>Revenue</b>	<b>1</b>	Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	
	<b>2</b>	Program service revenue including government fees and contracts . . . . .	<b>2</b>	
	<b>3</b>	Membership dues and assessments . . . . .	<b>3</b>	
	<b>4</b>	Investment income . . . . .	<b>4</b>	
	<b>5a</b>	Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>	
	<b>5b</b>	Less: cost or other basis and sales expenses . . . . .	<b>5b</b>	
	<b>5c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>	
	<b>6</b>	Gaming and fundraising events:		
	<b>6a</b>	a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	<b>6a</b>	
	<b>6b</b>	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	<b>6b</b>	
<b>6c</b>	c Less: direct expenses from gaming and fundraising events . . . . .	<b>6c</b>		
<b>6d</b>	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	<b>6d</b>		
<b>7a</b>	7a Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>		
<b>7b</b>	b Less: cost of goods sold . . . . .	<b>7b</b>		
<b>7c</b>	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b>		
<b>8</b>	8 Other revenue (describe in Schedule O) . . . . .	<b>8</b>		
<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶	<b>9</b>		
<b>Expenses</b>	<b>10</b>	10 Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b>	
	<b>11</b>	11 Benefits paid to or for members . . . . .	<b>11</b>	
	<b>12</b>	12 Salaries, other compensation, and employee benefits . . . . .	<b>12</b>	
	<b>13</b>	13 Professional fees and other payments to independent contractors . . . . .	<b>13</b>	
	<b>14</b>	14 Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	
	<b>15</b>	15 Printing, publications, postage, and shipping . . . . .	<b>15</b>	
	<b>16</b>	16 Other expenses (describe in Schedule O) . . . . .	<b>16</b>	
	<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16 . . . . . ▶	<b>17</b>	
<b>Net Assets</b>	<b>18</b>	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>	
	<b>19</b>	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	<b>19</b>	
	<b>20</b>	20 Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>	
	<b>21</b>	21 Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . . ▶	<b>21</b>	

## Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments . . . . .		22
23	Land and buildings . . . . .		23
24	Other assets (describe in Schedule O) . . . . .		24
25	<b>Total assets</b> . . . . .		25
26	<b>Total liabilities</b> (describe in Schedule O) . . . . .		26
27	<b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . . . .		27

### Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . . ☐

What is the organization's primary exempt purpose?

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28		
	(Grants \$ ) If this amount includes foreign grants, check here . . . . . ▶ <input type="checkbox"/>	28a
29		
	(Grants \$ ) If this amount includes foreign grants, check here . . . . . ▶ <input type="checkbox"/>	29a
30		
	(Grants \$ ) If this amount includes foreign grants, check here . . . . . ▶ <input type="checkbox"/>	30a
31	Other program services (describe in Schedule O) . . . . .	
	(Grants \$ ) If this amount includes foreign grants, check here . . . . . ▶ <input type="checkbox"/>	31a
32	<b>Total program service expenses</b> (add lines 28a through 31a) . . . . . ▶	32

**Part IV** List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV ☐

[illegible]



**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .	<b>33</b>	
<b>34</b> Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions . . . . .	<b>34</b>	
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .	<b>35a</b>	
<b>b</b> If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .	<b>35b</b>	
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .	<b>35c</b>	
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .	<b>36</b>	
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>37b</b>	
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .	<b>38a</b>	
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	<b>38b</b>	
<b>39</b> Section 501(c)(7) organizations. Enter: . . . . .		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . .	<b>39a</b>	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .	<b>39b</b>	
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶ . . . . .		
<b>b</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	<b>40b</b>	
<b>c</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶		
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .	<b>40e</b>	
<b>41</b> List the states with which a copy of this return is filed ▶		
<b>42a</b> The organization's books are in care of ▶ Telephone no. ▶		
Located at ▶ ZIP + 4 ▶		
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). . . . .	<b>42b</b>	
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶ . . . . .	<b>42c</b>	
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b>		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>44a</b>	
<b>b</b> Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>44b</b>	
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .	<b>44c</b>	
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	<b>44d</b>	
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<b>45a</b>	
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions . . . . .	<b>45b</b>	



- 46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .

	Yes	No
<b>46</b>		

**Part VI Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . . ☐

- 47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .

	Yes	No
<b>47</b>		

- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

<b>48</b>		
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- 49a** Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

<b>49a</b>		
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- b** If "Yes," was the related organization a section 527 organization? . . . . .

<b>49b</b>		
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- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

- f** Total number of other employees paid over \$100,000 . . . . . ▶

- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

- d** Total number of other independent contractors each receiving over \$100,000 . . . . . ▶

- 52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A . . . . .

▶ ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer	Date
	Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ ☐ Yes ☐ No



**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

Employer identification number

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . .
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						



**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.  
If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b> Amounts from line 6 . . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2018</b> (line 10c, column (f), divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2017</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	%

**19a 33 1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . ☐

**b 33 1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . ☐

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . ☐

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)



**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	<b>1</b> Gross receipts . . . . .				
	<b>2</b> Less: Contributions . . . . .				
	<b>3</b> Gross income (line 1 minus line 2) . . . . .				
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .				
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶					

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	<b>1</b> Gross revenue . . . . .				
Direct Expenses	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				
	<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶				

**9** Enter the state(s) in which the organization conducts gaming activities:

**a** Is the organization licensed to conduct gaming activities in each of these states? . . . . . ☐ Yes ☐ No

**b** If "No," explain: \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? . . . . . ☐ Yes ☐ No

**b** If "Yes," explain: \_\_\_\_\_

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Employer identification number



2018

# California Exempt Organization Annual Information Return

199

Calendar Year 2018 or fiscal year beginning (mm/dd/yyyy)

and ending (mm/dd/yyyy)

Corporation/Organization name

California corporation number

Additional information. See instructions.

FEIN

Street address (suite or room)

PMB no.

City

State

Zip code

Foreign country name

Foreign province/state/county

Foreign postal code

**A** First Return ☐ Yes ☐ No

**B** Amended Return ☒ Yes ☐ No

**C** IRC Section 4947(a)(1) trust ☐ Yes ☐ No

**D** Final Information Return?

☒ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized

 Enter date: (mm/dd/yyyy) ☒ / ☐ / ☐
**E** Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other

**F** Federal return filed? (1) ☒ 990T (2) ☐ 990PF (3) ☒ Sch H (990) (4) ☐ Other 990 series

**G** Is this a group filing? See instructions. ☒ Yes ☐ No

**H** Is this organization in a group exemption ☐ Yes ☐ No  
If "Yes," what is the parent's name?

**I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions. ☒ Yes ☐ No

**J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ☐ Yes ☐ No

**K** Is the organization exempt under R&TC Section 23701g? ☒ Yes ☐ No  
If "Yes," enter the gross receipts from nonmember sources .. \$

**L** If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required. ☐
**M** Is the organization a Limited Liability Company? ☒ Yes ☐ No

**N** Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☐ No

**O** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☐ No

**P** Is federal Form 1023/1024 pending? ☐ Yes ☐ No  
Date filed with IRS

**Part I Complete Part I unless not required to file this form. See General Information B and C.**

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	00
	2	Gross dues and assessments from members and affiliates	2	00
	3	Gross contributions, gifts, grants, and similar amounts received	3	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$50,000, see General Information B.	4	00
Expenses	5	Cost of goods sold	5	00
	6	Cost or other basis, and sales expenses of assets sold	6	00
	7	Total costs. Add line 5 and line 6.	7	00
	8	Total gross income. Subtract line 7 from line 4.	8	00
Filing Fee	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	00
	11	Total payments	11	00
	12	Use tax. See General Information K	12	00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13	00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14	00
	15	Filing fee \$10 or \$25. See General Information F	15	00
	16	Penalties and Interest. See General Information J.	16	00
Sign Here	17	<b>Balance due.</b> Add line 12, line 15, and line 16. Then subtract line 11 from the result	17	00
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			

Signature of officer

Title

Date

Telephone

( )

Preparer's signature

Date

Check if self-employed ☐

PTIN

Paid Preparer's Use Only

Firm's name (or yours, if self-employed) and address

Firm's FEIN

Telephone

( )

May the FTB discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No



**Part II Organizations with gross receipts of more than \$50,000 and private foundations**  
**regardless of amount of gross receipts — complete Part II or furnish substitute information.**

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions . . . . .	●	1		00
	2	Interest . . . . .	●	2		00
	3	Dividends . . . . .	●	3		00
	4	Gross rents . . . . .	●	4		00
	5	Gross royalties . . . . .	●	5		00
	6	Gross amount received from sale of assets (See Instructions) . . . . .	●	6		00
	7	Other income. Attach schedule . . . . .	●	7		00
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1 . . . . .	●	8		00
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule . . . . .	●	9		00
	10	Disbursements to or for members . . . . .	●	10		00
<b>Expenses and Disbursements</b>	11	Compensation of officers, directors, and trustees. Attach schedule . . . . .	●	11		00
	12	Other salaries and wages . . . . .	●	12		00
	13	Interest . . . . .	●	13		00
	14	Taxes . . . . .	●	14		00
	15	Rents . . . . .	●	15		00
	16	Depreciation and depletion (See instructions) . . . . .	●	16		00
	17	Other Expenses and Disbursements. Attach schedule . . . . .	●	17		00
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9 . . . . .	●	18		00

**Schedule L Balance Sheet**

**Beginning of taxable year**

**End of taxable year**

Assets	(a)	(b)	(c)	(d)
1 Cash . . . . .				●
2 Net accounts receivable . . . . .				●
3 Net notes receivable . . . . .				●
4 Inventories . . . . .				●
5 Federal and state government obligations . . . . .				●
6 Investments in other bonds . . . . .				●
7 Investments in stock . . . . .				●
8 Mortgage loans . . . . .				●
9 Other investments. Attach schedule . . . . .				●
10 a Depreciable assets . . . . .				●
b Less accumulated depreciation . . . . .	( )		( )	
11 Land . . . . .				●
12 Other assets. Attach schedule . . . . .				●
13 <b>Total assets</b> . . . . .				
<b>Liabilities and net worth</b>				
14 Accounts payable . . . . .				●
15 Contributions, gifts, or grants payable . . . . .				●
16 Bonds and notes payable . . . . .				●
17 Mortgages payable . . . . .				●
18 Other liabilities. Attach schedule . . . . .				●
19 Capital stock or principal fund . . . . .				●
20 Paid-in or capital surplus. Attach reconciliation . . . . .				●
21 Retained earnings or income fund . . . . .				●
22 <b>Total liabilities and net worth</b> . . . . .				●

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000

1 Net income per books . . . . .	●	7 Income recorded on books this year not included in this return. Attach schedule . . . . .	●
2 Federal income tax . . . . .	●	8 Deductions in this return not charged against book income this year. Attach schedule . . . . .	●
3 Excess of capital losses over capital gains . . . . .	●	9 Total. Add line 7 and line 8 . . . . .	
4 Income not recorded on books this year. Attach schedule . . . . .	●	10 Net income per return. Subtract line 9 from line 6 . . . . .	
5 Expenses recorded on books this year not deducted in this return. Attach schedule . . . . .	●		
6 Total. Add line 1 through line 5 . . . . .			