

# Nonprofit Tax Requirements

Yearly HLA, IRS & CA FTB, CA Attorney General  
Biannually CA Secretary of State for Corporations

## HLAA Yearly Update: **due October 1**

Submit to: [Chapters@hearingloss.org](mailto:Chapters@hearingloss.org)

[https://www.hearingloss.org/wp-content/uploads/Chapter\\_State\\_Update\\_Form\\_fillable\\_v2.pdf](https://www.hearingloss.org/wp-content/uploads/Chapter_State_Update_Form_fillable_v2.pdf)

Name of the organization: **Hearing Loss Association of America- Chapter name**

**Organization type:** Most chapters in CA are **unincorporated associations**. A few may be incorporated.

**EIN:** number, and include the **GEN3802**

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## US Government, IRS: **due May 15<sup>th</sup> if your calendar year ends December 31.**

**990N e-post card**, gross receipts are \$50,000 or less.

**File on the internet:** <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>

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## California: **due May 15<sup>th</sup> if your calendar year ends December 31.**

### California Franchise Tax Board (CA FTB)

**Form 199 N** gross receipts equal to or less than \$50,000 due every year by the 15th day of the 5th month after the close of your tax year.

**Filing requirements:** <https://www.ftb.ca.gov/file/business/types/charities-nonprofits/annual-and-filing-requirements.html>

**Forms and directions are available on the internet:**

<https://www.ftb.ca.gov/file/business/types/charities-nonprofits/199N.asp>

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**CA Attorney General, Registry of Charities and Fundraisers:** 2 forms, **due May 15<sup>th</sup> if your calendar year ends December 31.**

**Forms and directions are available on the internet.** <https://oag.ca.gov/charities/renewals>

**NEW 2023—Annual Registration fee, under \$50,000 is \$25.00**

**Form RRF-1:** Annual Registration Renewal Report,

[https://oag.ca.gov/sites/all/files/agweb/pdfs/charities/charitable/rrf1\\_form.pdf](https://oag.ca.gov/sites/all/files/agweb/pdfs/charities/charitable/rrf1_form.pdf)

**Form CT-TR-1:** Annual Treasurers Report

<https://oag.ca.gov/sites/all/files/agweb/pdfs/charities/charitable/ct-tr1-form.pdf>

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**CA Secretary of State: **only for incorporated organizations.**** Most chapters in the state are not incorporated.

**SI-100, Statement of Information**, Due within 90 days of initial registration and every 2 years thereafter. It may be filed online. There is a \$20 filing fee.

[https://bpd.cdn.sos.ca.gov/corp/pdf/so/corp\\_so100.pdf](https://bpd.cdn.sos.ca.gov/corp/pdf/so/corp_so100.pdf)

<https://www.sos.ca.gov/business-programs/business-entities/statements/help/>

The applicable filing period for a corporation is a 6-month window ending in the month of incorporation.

<https://www.sos.ca.gov/business-programs/business-entities/statements/help - 5>