



## ANNUAL REPORTS OVERVIEW

There are four sets of reports that most branches are required to file annually. All forms can be found on the AAUW California website.

### TAX EXEMPT STATUS REPORTS

#### **Federal Reports (Form 990)**

Each branch is required to file IRS Form 990 or 990N. If your branch's annual income is \$50,000 or less, you can request the National office to file the IRS 990N for you. In order to take advantage of this, you will need to login and access the Community HUB [here](#). The deadline for submission to National is October 15th. If you are filing your own 990N or 990, the deadline to send it to the IRS is November 15th.

#### **State Reports (Form 199)**

The State of California Franchise Tax Board requires all California Branches to file a Form 199 or 199N. It is the equivalent of the 990. The filing deadline is November 15th. Each branch needs to take care of its own filing. National will not file this form for you.

### CALIFORNIA CHARITABLE TRUST STATUS REPORT

Each Branch must be registered with the State Attorney General's office. The initial registration cost is \$50 and is filed on Form CT1.

If your branch is already registered, then you must file the RRF-1 annually. This is the Registration Renewal Form and it is due each year on November 15th. The branch may be required to pay a fee with the report. If your gross income is less than \$25,000, there is no fee. If it is over \$25,000 there is a graduated scale of fees.

Since 2020, the Treasurer Report form CT-TR-1 is also required for all branches with income of \$50,000 or less, who have filed the 990-N with the IRS. This form asks for some of the information that would be filled out in the full 990.