

# Exempt Organization Annual Information Statement or Return

MONTH	DAY	YEAR	MONTH	DAY	YEAR
For calendar or fiscal year beginning			1989, and ending		
<b>Attach Preaddressed Label</b>					
California corporation number		Federal employer identification number			
Corporation/Organization name					
Address					
City		State		ZIP code	
<b>A Final return?</b> <input type="checkbox"/> Dissolved <input type="checkbox"/> Withdrawn <input type="checkbox"/> Merged/Reorganized (attach explanation) If a box is checked, enter date _____					
<b>B Check forms filed this year:</b> State: <input type="checkbox"/> 109 <input type="checkbox"/> 100 <input type="checkbox"/> 100S Federal: <input type="checkbox"/> 990 <input type="checkbox"/> 990T <input type="checkbox"/> 990PF <input type="checkbox"/> 1041 <input type="checkbox"/> 5227 <input type="checkbox"/> 1120H <input type="checkbox"/> 1120					
<b>C If organization is exempt under R&amp;TC Section 23701d and is a school, public charity, religious organization or is controlled by a religious organization, check box. (See Instruction D. No filing fee required.)</b> • <input type="checkbox"/>					

**Organizations with gross receipts of less than \$25,000, churches and religious orders, see instructions below.**

1 Enter the organization's gross receipts. <b>This line must be completed</b> ..... • <b>Caution:</b> See the instructions for federal Form 990 to determine the organization's gross receipts. Homeowners' associations, see Instruction C.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:5%;">1</td><td style="width:15%;"></td><td style="width:10%;"></td></tr> <tr style="background-color: #cccccc;"><td>2</td><td></td><td></td></tr> <tr><td>3</td><td></td><td></td></tr> <tr><td>4</td><td></td><td></td></tr> </table>	1			2			3			4		
1													
2													
3													
4													
2 Filing fee - \$10 (see Instruction D) .....													
3 <b>Penalty for failure to file on time</b> (see Instruction H) .....													
4 Balance Due. Add line 2 and line 3 .....													
5 If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign, or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? If "yes," complete and attach form FTB 3509 .....	<input type="checkbox"/> Yes <input type="checkbox"/> No												
6 Did the organization have any changes in its activities, governing instrument, articles of incorporation or bylaws that have not been reported to the Franchise Tax Board? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No												
7 Is the organization exempt under R&TC Section 23701g? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No												
If "yes," enter amount of gross receipts from nonmember sources \$ _____													
Did the organization file Form 100 or Form 109 to report taxable income? .....													
If "yes," enter amount of total income reported \$ _____													

<b>Please Sign Here</b>	<b>Important:</b> You must attach a copy of federal Form 990 and the federal income tax return and schedules the organization filed with the Internal Revenue Service. 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	Date	Title	Daytime telephone
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
	Firm's name (or yours, if self-employed) and address		FEIN	Daytime telephone ( )

## A General Information

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 1989, and to the California Revenue and Taxation Code (R&TC).

Complete Form 199 and attach a copy of your federal Form 990, Return of Organization Exempt from Income Tax. If the organization is exempt under R&TC Section 23701t, attach federal Form 1120, U.S. Corporation Income Tax Return, or 1120H, U.S. Income Tax Return for Homeowners' Associations, in lieu of federal Form 990.

### Important

Beginning with calendar year 1988, organizations with gross receipts normally less than \$25,000, churches and religious orders are not required to file. If you are not required to file federal Form 990, you are not required to

file Form 199. However, private foundations are required to file Form 199 even if gross receipts are normally less than \$25,000.

Filing a return without errors will speed up processing. Before mailing the return, make sure an entry has been made at line 1.

**Caution:** Homeowners' associations exempt under R&TC Section 23701t have separate filing requirements. See Instruction C.

## B Purpose of Form

Form 199 is used by tax exempt organizations, organized and operated under R&TC Section 23701, to provide the Franchise Tax Board with required information. Except for certain types of organizations, an annual return on Form 199 is required from every organization exempt from tax under IRC Section 501(c).

## C Homeowners' Associations

Homeowners' associations exempt under R&TC Section 23701t include condominium management associations, residential real estate management associations and cooperative housing corporations.

Homeowners' associations must attach a copy of federal Form 1120 or federal Form 1120H. If you file federal Form 1120H, also attach the following information to your Form 199:

- a detailed financial statement reflecting income from all sources and all expenditures; and
- a complete balance sheet.

Homeowners' associations' gross receipts are defined as gross receipts from all sources before deductions.