



## American Legion Auxiliary Department of California Annual Tax Requirements

Annually, each American Legion Auxiliary Unit and District is required to complete an Audit of the previous year's books (Fiscal year 7/1-6/30) and complete the below tax requirements. Please check the box of which filing's have been completed in each section and attach a copy to this form and return it to your District President or District Tax Representative.

### Unit or District Audit

	Unit or District Audit for the past fiscal year (July 1- June 30)
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### Federal IRS

Although they are exempt from income taxation, exempt organizations are generally required to file annual returns of their income and expenses with the Internal Revenue Service. Small tax-exempt organizations with gross receipts under a certain threshold may be required to file an annual electronic notice.

	990n	Gross Receipts normally less than or equal to \$50,000
	990ez	Gross Receipts < \$200,000 and Total assets < \$500,000
	990	Gross Receipts < \$200,000 or Total assets < \$500,000

### State of California FTB

To keep your tax exempt status you must be formed and operating as a charity or non-profit, file your tax return (199n or 199) and pay your balance due, maintain your records with the below entities.

	199n	Gross Receipts normally equal to or less than \$50,000
	199	Gross Receipts greater than \$50,000

### Attorney General

Does your Unit or District collect donations or make donations outside of the American Legion Auxiliary (this includes members to National)?  Yes  No

If yes, please make sure the below forms are completed. If the answer is no skip this section.

The Attorney General regulates charities in the State of California 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 Registry of Charitable Trusts administers the statutory registration program. All charitable trustees are required to register and file annual financial disclosure reports with the Registry.

	RRF-1	Annual Registration Renewal
	CTTR-1	Annual Treasurer's Report

### Secretary of State

If you incorporated your organization in California the Secretary of State is the agency you contracted with. Domestic (Calif.-based) nonprofit corporations must file a Statement of Information (Form SI-100) every two years. Online filing is strongly recommended.

	SI-100	Statement of Information
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