

California Nonprofit Compliance Checklist

Beacon Nonprofit

Use this checklist to track every annual and ongoing compliance obligation required of California nonprofits under state and federal law. Missing any filing can result in penalties, suspension of corporate rights, or revocation of your tax-exempt status.

■ **California nonprofits must file with TWO separate state agencies — the Attorney General and the Franchise Tax Board — plus the IRS. Each has independent authority to penalize your organization.**

1 • California Attorney General (AG) — Annual Filings

- **Form RRF-1 — Annual Registration Renewal Fee Report**
Due: 4.5 months after fiscal year end (May 15 for calendar-year orgs). Fee: \$0–\$300 scaled to revenue.
- **Form CT-TR-1 — Annual Treasurer’s Report**
Required alongside RRF-1 only when gross receipts are under \$50,000 for the fiscal year.
- **Raffle Registration — Form CT-NRP-1**
Must be filed and approved BEFORE selling raffle tickets. Renewed every year.
- **Raffle Results Report — Form CT-NRP-2**
Due by October 1st each year to report prior-year raffle results to the AG’s Office.

RRF-1 Filing Fee Scale

Gross Revenue	Filing Fee
Under \$25,000	\$0
\$25,000 – \$100,000	\$25
\$100,000 – \$250,000	\$50
\$250,000 – \$1,000,000	\$75
\$1,000,000 – \$10,000,000	\$150
Over \$10,000,000	\$300

2 · California Franchise Tax Board (FTB) — Annual Filing

- Form 199 — Annual Information Return

For organizations with gross receipts OVER \$50,000. Due: 4.5 months after fiscal year end.

- FTB Form 199N — e-Postcard

For orgs with gross receipts normally \$50,000 or less. Electronic filing only.

3 · Federal Filings — IRS (Due May 15 for Calendar-Year Orgs)

Form	Gross Receipts	Total Assets	Due Date
990-N (e-Postcard)	\$50,000 or less	—	May 15
990-EZ	Under \$200,000	Under \$500,000	May 15
990	\$200,000+	\$500,000+	May 15

- IRS Form 990 / 990-EZ / 990-N — Annual Information Return

Select the correct variant based on your gross receipts (see table above).

- Form 941 — Quarterly Federal Tax Return

Required if your nonprofit has paid employees. Filed four times per year.

4 · Internal Governance — Ongoing Requirements

- Hold Regular Board Meetings

As specified in your bylaws. Keep formal written minutes of every meeting on file.

- Annual Conflict of Interest Review

All board members must review, update, and sign the Conflict of Interest Policy each year.

- Executive Compensation Review

Board must formally review and document executive compensation decisions annually.

- Maintain Governing Documents

Keep accessible copies of: Articles of Incorporation, Bylaws, IRS Determination Letter, and COI Policy.

- **Financial Records Retention**

Retain all financial records, bank statements, and tax filings for a minimum of 7 years.

- **Approve Major Financial Decisions**

Full board must vote on and document all significant financial commitments.

5 · California-Specific Rules to Know

- **Fundraising Solicitation Disclosure**

Every fundraising appeal must clearly disclose your nonprofit's tax-exempt status to donors.

- **Worker Classification Under AB5**

California AB5 applies strict tests. Misclassifying employees as contractors carries heavy penalties.

- **Workers' Compensation Insurance**

Mandatory for all California nonprofits with at least one employee under the CA Labor Code.

- **Charitable Gaming / Raffle Registration**

Must register with the CA AG before every raffle. An unregistered raffle is illegal in California.

- **Cal/OSHA — Injury & Illness Prevention Program (IIPP)**

All CA employers, including nonprofits, must maintain a written IIPP on file at all times.

Master Deadline Reference — 2026

Agency	Form	Due Date	Frequency
CA Attorney General	Form RRF-1	4.5 mo. after FY end	Annual
CA Attorney General	Form CT-TR-1*	4.5 mo. after FY end	Annual
CA Franchise Tax Board	Form 199 / 199N	4.5 mo. after FY end	Annual
IRS	Form 990 / 990-EZ / 990-N	5.5 mo. after FY end	Annual

* CT-TR-1 required only when gross receipts are under \$50,000

2026 Edition · This checklist is for informational purposes only and does not constitute legal advice. For personalized nonprofit formation guidance, visit beaconnonprofit.com