

Where Do Grassroots Nonprofits Get Money?



Jan Masaoka
California Association of Nonprofits (CalNonprofits)
August 2016
Oakland



Note: Not the same as
“Where should *our* organization
get money?”



What does CalNonprofits do for nonprofits?



**Lobby and advocate in Sacramento
Research**

Help nonprofits exercise their voting force

**Nonprofit Overhead Project
Nonprofit Student Debt Project**

**Health insurance for 19,000 nonprofit staff
Discounts on office supplies etc. for our members**

New publications

- **Compliance Checklist: complete list of forms to file with links to blank forms and instructions**

<http://calnonprofits.org/resources/nonprofit-compliance-checklist>

**How Nonprofits Can Issue
Tax-Exempt Bonds**

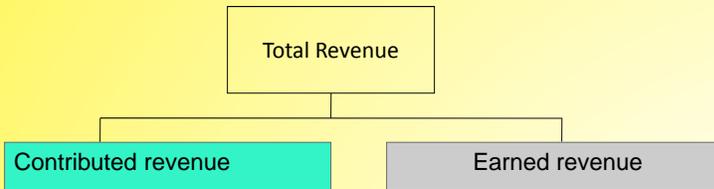
**Coming soon:
Student Debt Toolkit**



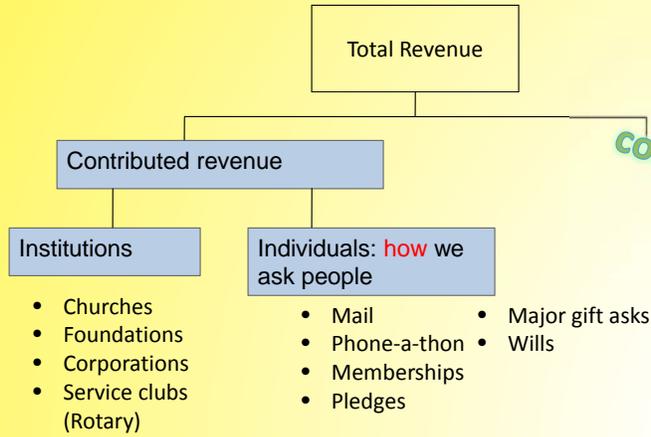
If you would like a copy of these slides:

Please give me your business card or a piece of paper with your name and email on it

If you don't have an email, give me your name, organization name and street address

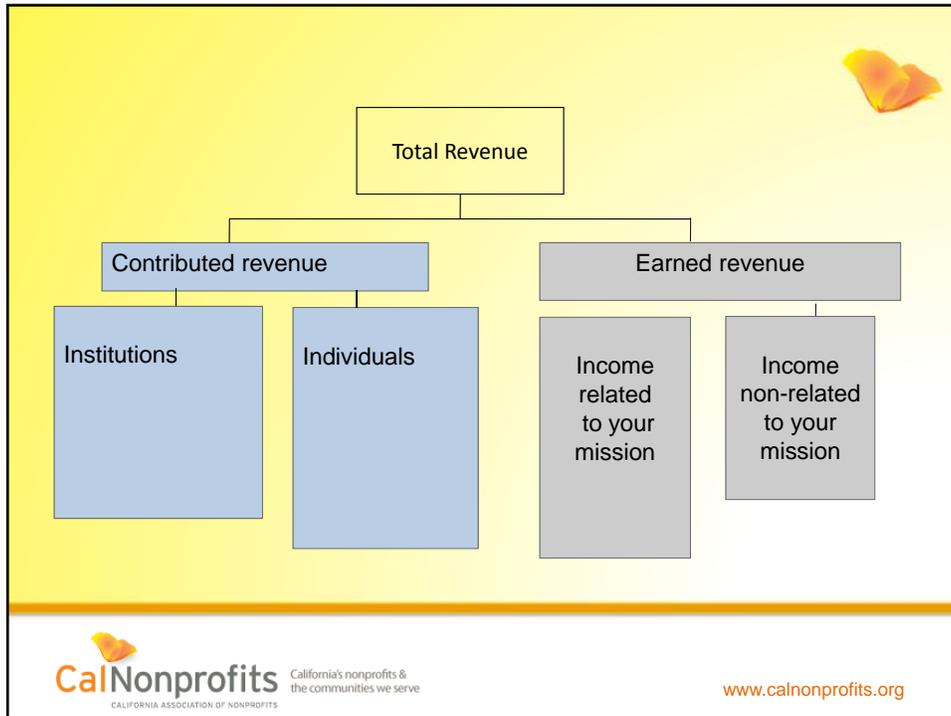


More about contributed income sources



More about earned income sources





For each of the following funding sources

1. Types
2. How to find them
3. What they frequently give
4. What they typically require (what you need)

CalNonprofits California's nonprofits & the communities we serve
CALIFORNIA ASSOCIATION OF NONPROFITS

www.calnonprofits.org

Foundations

1. Foundation types

- Private, family foundations
Ex: Y&H Soda Foundation, Leshner Foundation
- Community foundations
Ex: East Bay Community Foundation, Solano Community Foundation
- Public foundations
Examples: Women's Foundation of California, Horizons



2. How to find foundations

- Look at similar organizations and see what foundations fund them
- Look at foundation websites to see if you fit their criteria
- Foundation Center libraries: Foundation Center libraries:
<http://grantspace.org/Find-Us>

Foundations

3. Foundations frequently give:

- Grants of \$2,500 +
- Usually for specific projects

4. Foundations frequently require:

- 501(c)(3) status or working under someone who has it
- Excellent writing skills
- Ability to frame your work in the language of foundations
- Patience: it sometimes takes months for them to decide
- Willingness to have them come visit to your site
- People who are very conscientious with paperwork



Corporations

1. Corporation giving types

- Corporations – “corporate giving,” “community relations,” advertising
- Corporate foundations – usually a separate arm of the corporation
- Mid-sized and small nearby businesses



2. Corporations typically give:

- Small grants of \$500 - \$3,500
- Non-cash (in-kind) donations such as food, unsold clothing
- Event sponsorships
- Scrip (Safeway, Target)

Corporations continued

3. Corporations typically give to:

- Non-controversial causes
- Small grants of \$500 - \$3,500
- Nonprofits near the corporate HQ
- Nonprofits where a corporation's employees volunteer
- Nonprofits that give a corporation a lot of visibility

Corporations typically require:

- 501(c)(3) status or working under someone who has it
- A connection to a senior employee or volunteer manager



Churches and religious organizations



1. Types of church and religious giving

- Churches, temples, congregations
- Church groups (example: United Methodist Women)
- They might ask their congregation to donate to you

2. How to find them:

Ask everyone you know!

Churches and religious organizations



3. What they typically give

- Small amounts
- Non-cash (in-kind) donations such as space for meetings and events

4. Congregations usually require:

- Congregation members who are active in your organization
- Willingness to go talk in person and ask for donations



Individuals

1. Types of individual donors

- People you know
- People you ask



2. How to find individuals who will give:

- Start with everyone you know
- Find out who's giving to similar organizations
- Ask lots of people and see who responds (by mail or phone or social media)

Individuals

3. What individuals typically give:

- Membership dues
- Annual small-ish donations
- Attendance at fundraising event
- Large-ish donations
- Bequests and "planned gifts"
- Scrip and candy (etc.) sales
- Raffle tickets

4. What individual donors usually want:

- To be asked by someone they know
- To be asked for a specific amount (\$50, 5 raffle tickets, \$10,000)
- To be told (in general terms) what it will be used for (bus costs, music concert)
- To be thanked in writing soon after



Ways to ask Individuals



A. Staff and board asks:

- By mail
- By phone
- By email
- By text
- One-to-one in person
- At an event

B. Asking your supporters to ask others:

- Send letters to people you know
- Send emails to people you know
- Ask via Facebook, Instagram, etc.
- Sell scrip, raffle tickets, etc.
- Join them at an event
- Invite them and a staffperson to lunch together

Government

1. Types of government contracts

- City, county, state and federal contracts for services
- Typically \$10,000 +, often repeat annually



2. How to find government agencies that give:

- Attend events like this one!
- Ask similar organizations for suggestions
- Ask your elected officials for introductions

Government

3. Government agencies typically contract for:

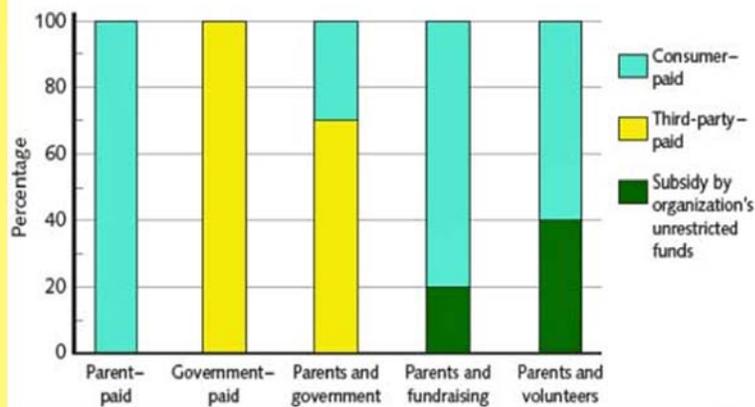
- Health and human services such as help for disabled people, childcare, homeless shelters, services for elderly, arts education for children
- Community activities such as festival, health fair

4. Government agencies typically require:

- More than a couple of years in business, credible board and staff
- Relationships with elected officials and/or administrators
- Developed accounting systems
- Tolerance for paperwork and bureaucracy

Similar organizations get money differently

Business Models for Five Preschools



The four rules



1. You need a plan:
What you're going to do (hold a phone-a-thon)
How much you plan to raise (\$1,000: 50 people who give \$20)
Who's in charge (Alicia)
When (July)
2. Everybody has to do something
3. Nobody has to do everything
4. Clear expectations for all

The best time to plant a tree is 20 years ago . . .



... and the second best time is

now



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Fundraising Events and Sales: What is Taxable?



California State Board of Equalization

About this Presentation

The contents of these slides do not constitute written advice from the Board of Equalization under Revenue and Taxation Code, Section 6596.

The following presentation is to be used only as an aid to illustrate general tax concepts, but it does not address every situation.

The Revenue and Taxation Code, regulations, court decisions and other applicable laws generally control the decision making process.

Please contact Board of Equalization staff for a comprehensive response to your specific questions.

What is a Sale?

- A sale is any transfer of title or possession, of tangible personal property for consideration, regardless of when payment is received.

What are Total Gross Receipts?

- Total amount received for the sale whether received in money or other consideration (e.g. barter or credits for trade-ins.)
- Generally includes charges related to your sales, such as fabrication labor and services, etc.

What is Sales Tax?



- Sales tax is imposed upon the retailer (seller)
- Seller may be reimbursed for the sales tax by their customers
- Tax is due based upon the gross receipts

What is Use Tax?



- Use tax is imposed on the consumer (buyer).
- Purchaser owes use tax due on items purchased (without tax) for use, stored, consumed or given away in CA.
- Tax is measured by the purchase price
- Use tax rate is the same as sales tax rate

Two Common Examples of a Use Tax Transaction



- Items purchased from an out-of-state retailer.
- Items withdrawn from inventory for use other than resale (including use as gifts and free samples or for personal use).

Nonprofit and Charitable Organizations



- Are exempt from federal and state income tax
- May be exempt from property taxes
- May be eligible for discounts at the Post Office

....HOWEVER

Nonprofit and Charitable Organizations



- There is no blanket exemption from CA sales and use tax for Nonprofit organizations, charitable or religious organizations.
 - Nonprofits are treated just like any other CA seller and buyer
- ...HOWEVER

Nonprofit and Charitable Organizations



- There are special exemptions available for certain nonprofits.
- These exemptions are narrow and available only to specific nonprofits.

Nonprofit and Charitable Organizations

“Some organizations may not owe tax on any of their sales, whereas some organizations may owe tax on certain types of sales, but not all sales. Other organizations may be responsible for tax just like other California sellers. It all depends on what type of organization you are and what your organization’s practices and activities are.”

Nonprofit and Charitable Organizations



- All sales of tangible personal property are taxable unless otherwise specifically exempted by law and properly documented.

Primary Regulations



- Reg 1570 Charitable Orgs
- Reg 1597 Property Transferred or Sold by Certain Nonprofits Orgs
- Reg 1586 Works of Art and Museum Pieces for Public Display

Regulation 1570 Charitable Organizations



- The org must be engaged in the relief of poverty and distress
- The org's sales or donations must be made principally as a matter of assistance to purchasers in distressed financial condition
- The property sold must have been made, prepared, assembled or manufactured by the org

Regulation 1570 Charitable Organizations



- If you meet the conditions of a qualified “charitable organization” ...
- Your sales are generally exempt from sales tax and your purchases (for the purpose of donation) are exempt.

Note: equipment and supplies are still subject to tax.

Exempt Organizations per Regulation 1597

Specific organizations that may not be required to hold a seller’s permit:



- Parent-Teacher Associations (PTA)
- Friends of the Library
- Nonprofit Parent Co-op Nursery School
- Qualified Youth Organizations

Special Exemptions for Sale of Meals and Food

- Served to low-income elderly people
- Sold at schools
- Served by religious organizations
- Furnished by social clubs and fraternal organizations
- Sold by nonprofit Veterans orgs
- Sold by nonprofit Youth orgs

Special Exemptions for Sale of Meals and Food

The sale of food can be tax-exempt or taxable, depending on:



The **type** of food,

The **circumstances**
under which the food is
sold, and

who makes the sale.

Conducting Rummage Sales and Bazaars for Fundraising

Sales of items at rummage sales and bazaars are usually taxable.



Fundraising on the Internet



In California, your internet sales of physical products are generally taxable.

There is no general tax exemption for sales made over the Internet.

Sales Involving Fundraiser Companies



Sellers permits are not required if organization is a “sales agent.”

Other Types of Nonprofits



- Nonprofit veterans’ orgs
 - Religious orgs.
 - Social Clubs and Fraternal orgs
 - Orgs providing Health. Medical & Human Services
- etc...

Where Can I Get Help?

- **Local Board Offices:**
www.boe.ca.gov/info/phone.htm
- **Website:** www.boe.ca.gov
- **Taxpayer Information Center**
1-800-400-7115
Monday – Friday, 8am to 5pm
- **24 hour voice recordings on specific topics**
1-800-735-2929

BOE Nonprofit Page

View our nonprofit industry page

www.boe.ca.gov/industry/nonprofit_organizations.html



Get it in Writing



Requests for written advice can be emailed to the Board of Equalization at www.boe.ca.gov/info/email.html or mailed directly to the BOE field office nearest you.

Thank You

Thank you for all the important work you do for the State of California.



Navigating Nonprofit Advocacy Rules with Confidence

Sara Matlin, Bilingual Counsel
August 8, 2016



For free coaching about laws impacting nonprofit advocacy:

advocacy@afj.org
866.675.6229

For free tools, fact sheets, and publications

www.bolderadvocacy.org

 @AFJBeBold @SaraAFJustice
 BolderAdvocacy

1. Outline of 501(c)(3) rights and responsibilities, compared to other types of nonprofits
2. Basics about the rights of 501(c)(3)s to influence proposed laws (lobby)
3. Introduction to nonpartisan civic engagement (elections)

AGENDA



Nonprofits
should
advocate
and lobby for
community
change!

Unofficial Working Definition of LOBBYING:

Trying to influence
legislation



Comparing NONPROFITS

	501(c)(3) Public Charity	501(c)(4) / (5) / (6)	527 Political Organizations
Examples			
Tax Treatment	Tax-Exempt Contributions tax-deductible Private Foundation grants	Tax-Exempt	Tax-Exempt
Lobbying Activities	Limited	Unlimited	Rare and usually taxable
Electoral Activities	Nonpartisan: Cannot support or oppose a candidate for office	Can't be primary activity Must follow election laws	Usually, sole activity

How much **LOBBYING**? It depends....

Insubstantial Part Test (Required for Houses of Worship)

1. Automatic test for all 501(c)(3)s
2. Lobbying is "insubstantial part" of organization's activities, but what is "insubstantial"?
3. Unclear definition of lobbying
4. Based on paid and volunteer activities

501(h) Expenditure Test

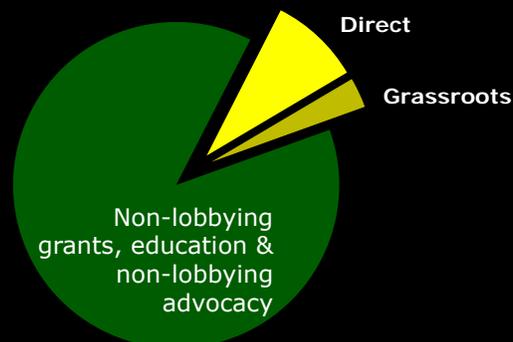
1. One-time election – IRS Form 5768
2. Clear definition of lobbying
3. Dollar-based formula to calculate lobbying limits
4. Only spending counts, not volunteer time

Please chat with Alliance for Justice for more information!

Lobbying Limits for organizations using the 501(h) expenditure test

TOTAL LOBBYING LIMITS

for 501(c)(3)s making the 501(h)
election with annual expenditures of **\$1 million**



Overall Lobbying Limit **\$175,000**

Grassroots Lobbying Limit **\$43,750**

DIRECT
Communication
Legislator
Expresses a view about specific legislation

GRASSROOTS
Communication
General public
Expresses a view about specific legislation
Call to action



LOBBYING
definition for organizations using 501(h)

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Call to action



Ballot Measures

- Ballot initiatives
- Referenda
- Constitutional amendments
- Bond measures

The general public are “lawmakers,” so ballot measure advocacy counts as direct lobbying.

DIRECT

Communication

Legislator

Expresses a view about specific legislation

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LOBBYING
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**TELL THE LEGISLATURE:
RAISE THE CIGARETTE TAX.**

Call the Maine legislature
House - 1 800 423 2900
Senate - 1 800 423 6900

**PROTECT OUR KIDS.
NOT BIG TOBACCO.**

MHA
CAMPAIGN 4: TOBACCO TAKES KIDS
American Lung Association
AMERICAN LUNG ASSOCIATION

→ **Lobbying**

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RAISE THE CIGARETTE TAX.



**PROTECT OUR KIDS.
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MHA
CAMPAIGN 4: TOBACCO TAKES KIDS
American Lung Association
AMERICAN LUNG ASSOCIATION

→ **Not Lobbying**

Working on rules, regulations, and policies is
not lobbying under IRS rules.



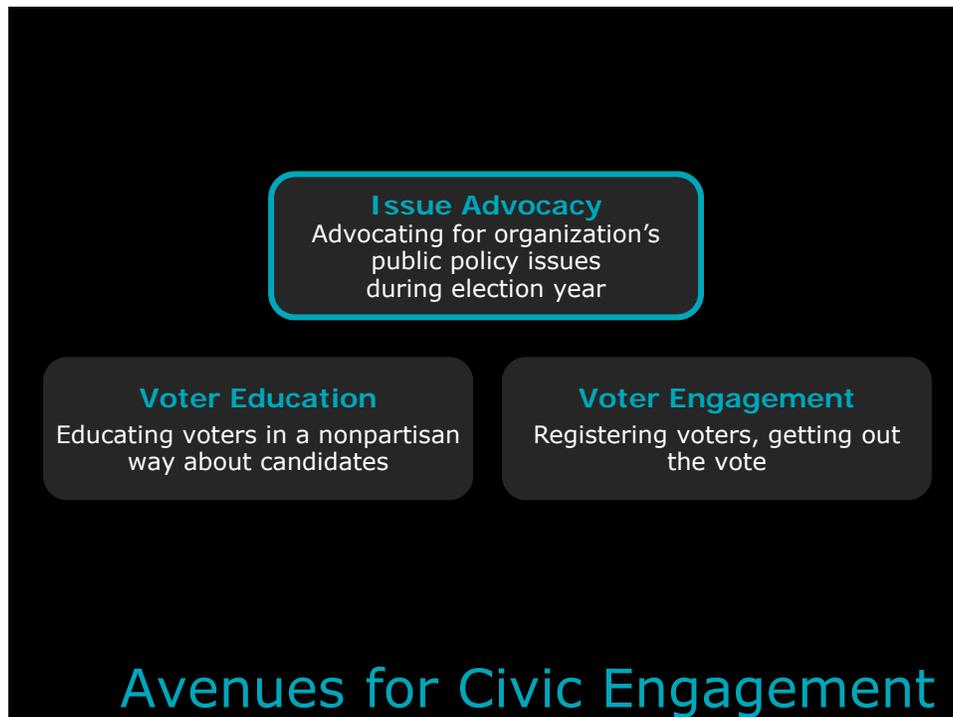
IRS Lobbying **KEY POINTS:**

- Nonprofits can and should lobby; 501(c)(3)s just have to stay within their annual lobbying limits.
- Most 501(c)(3) organizations will benefit from using the "501(h) expenditure test" to determine their lobbying limits.
- Many activities that influence policy will not even meet the definition of "lobbying."
- Contact Alliance for Justice for help!

Nonpartisan Civic Engagement (Elections)

CITY OFFICES
MAYOR CITY OF EDINA VOTE FOR ONE
<input type="radio"/> JIM HOVLAND
<input type="radio"/> LINDA MASICA
<input type="radio"/> write-in, if any
COUNCIL MEMBER CITY OF EDINA VOTE FOR UP TO TWO
<input type="radio"/> CHAD BELL
<input type="radio"/> MARY BRINDLE
<input type="radio"/> WAYNE DVORAK
<input type="radio"/> ANN SWENSON
<input type="radio"/> write-in, if any
<input type="radio"/> write-in, if any

- No 501(c)(3) may support or oppose candidates running for public office.
- No 501(c)(3) may attempt to influence the outcome of a candidate election.



ISSUE ADVOCACY

- Lobbying/ Advocacy Campaigns
- Criticizing Incumbents
- Legislative Scorecards

LOBBYING
and Issue Advocacy Campaigns

**ISSUE
ADVOCACY**

Lobbying/
Advocacy
Campaigns

Criticizing
Incumbents



**BALLOT MEASURES:
Remaining Nonpartisan**

**ISSUE ADVOCACY:
PRAISING
INCUMBENTS**

Don't Praise to
Influence the
Elections

Focus on
Legislative Issues

Can Continue
Ongoing Praise of
Incumbent Track
Record

Don't Praise
Personal
Characteristics



CIPC LEGISLATIVE UPDATE

“CIPC is excited to report that Governor Brown has signed a host of pro-immigrant proposals into law. CIPC applauds the Governor for continuing to propel California forward as a national leader on inclusive, pro-immigrant policies...”

**Praising and Criticizing Policymakers,
not Candidates**

Oakland Nonprofit Seminar of August 8, 2016
Seminar Presentations

Issue Advocacy
Advocating for organization's public policy issues during election year

Voter Education

Educating voters in a nonpartisan way about candidates

Voter Engagement

Registering voters, getting out the vote

Avenues for Civic Engagement

VOTER EDUCATION

Candidate Questionnaires

Candidate Debates & Forums

2013 L.A. Candidate Questionnaire for the Asian American & Pacific Islander Community

Mayor	Eric Garcetti	Wendy Greuel
<p> Jobs - Asian Americans have a per capita income of \$28,681, significantly less than the White per capita income of \$43,140. City officials have attempted to bring more jobs into the City, including initiatives like the Clean Tech corridor, but many of those jobs are inaccessible to unemployed, low-income, and limited English proficient Angelenos. What will you do to create more jobs, particularly in neighborhoods and communities in need of economic revitalization, and what are the key industries and sectors you would target in order to reduce unemployment? How will you ensure that these jobs are accessible to all Angelenos, especially those who are unemployed, low-income and/or limited English proficient?</p>	<p> I'm proud that the L.A. Chamber of Commerce ranks my council district number one in job growth. You can see the results in the dramatic turnarounds of neighborhoods I represent like Hollywood and Echo Park, and I will take the lessons learned there citywide. I have a detailed agenda to revamp our job training system and prepare our workforce in every community for the middle class jobs of today and the jobs of tomorrow.</p>	<p> The most important piece to a fully employed workforce for all Angelenos is a trained workforce that will attract new businesses to Los Angeles. I will ensure that Angelenos have access to training through our Workforce Investment assets and Community Colleges. We must provide a career track, not just a job. The City must reinvest money the State returns from the dissolution of CRA to fill the lack of investment in our neediest of neighborhoods.</p>

What do you want to know?

Issue Advocacy
Advocating for organization's public policy issues during election year

Voter Education
Educating voters in a nonpartisan way about candidates

Voter Engagement
Registering voters, getting out the vote

Avenues for Civic Engagement

VOTER REGISTRATION/ GOTV

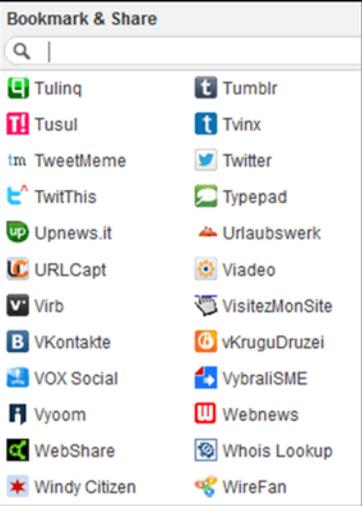
No Reference to Party/Candidate

No Suggestion of who to Vote for

Make Service Available to EVERYONE

Targeting for NONPARTISAN reason





Bookmark & Share

Tuling, Tusul, TweetMeme, TwitThis, Upnews.it, URLCapt, Virb, VKontakte, VOX Social, Vyoom, WebShare, Windy Citizen, Tumblr, Tvinx, Twitter, Typepad, Urlaubswerk, Viadeo, VisitezMonSite, vKruguDruzei, VybraliSME, Webnews, Whois Lookup, WireFan

Rules that apply to print and verbal communications also apply to **ONLINE COMMUNICATIONS**



These rules apply to 501(c)(3) staff and volunteers who act on behalf of the 501(c)(3).

These rules do **not** apply to people acting as individuals in their own free time.

Civic Engagement KEY POINTS:

- 501(c)(3)s can continue advocating for their issues and engaging their community during election season, as long as they keep their activities nonpartisan.
- 501(c)(3) organizations can take positions on ballot measures.
- 501(c)(3) organizations can educate voters, but should not say (or imply) who is a better candidate.
- 501(c)(3)s can register voters and get out the vote.

BOLDERADVOCACY

Election Checklist for 501(c)(3) Public Charities
Ensuring Election Year Advocacy Efforts Remain Nonpartisan

Federal tax law explicitly prohibits activity by 501(c)(3) organizations that supports or opposes candidates for public office, but it also recognizes the importance of their participation in the democratic process. The law allows charities to engage in a wide variety of nonpartisan election-related activities, including voter registration and education as well as ballot measure campaigns.

advocacy resource

BEING A PLAYER
A Guide to the IRS Lobbying Regulations for Advocacy Charities

BOLDERADVOCACY

Las Caridades Públicas Sí Pueden Cabildear
Pasadas para las Caridades Públicas 501(c)(3)

Las caridades públicas 501(c)(3) (incluyendo las entidades religiosas y las fundaciones públicas) pueden cabildear dentro de los límites generosos permitidos bajo la ley federal. La cantidad de cabildeo que pueda hacer una organización depende de cuál de las dos pruebas utiliza para calcular su cabildeo – “la prueba de gastos 501(h)” o “la prueba de la parte insustancial”. En promedio las reglas sobre cabildeo, el Servicio de Impuestos Internos (IRS) declaró que bajo cualquiera de las dos pruebas, las caridades públicas “pueden hacer cabildeo libremente,” con tal que su cabildeo caiga dentro de los límites especificados.

Al elegir 501(h), una Organización Puede Aprovechar al Máximo su Límite de Cabildeo

La mayoría de las organizaciones podrán involucrarse en más cabildeo al optar por medir su cabildeo bajo la sección 501(h) del código tributario, porque:

- La prueba de gastos 501(h) provee un límite de cabildeo más generoso que la prueba de la parte insustancial. Los límites varían de acuerdo al tamaño del presupuesto de la organización. Las organizaciones que gastan \$200,000 o menos por año pueden gastar hasta 20% de su presupuesto en cabildeo. Usted puede utilizar nuestro [calculador](#) del límite de cabildeo para determinar el límite de cabildeo de su organización.

ACT!
ADVOCACY CAPACITY TOOL

ACT! POWER CHECK
COMMUNITY ORGANIZING CAPACITY TOOL

ACT! Quick
ADVOCACY CAPACITY TOOL

For more information

QUESTIONS?



For free coaching about laws impacting nonprofit advocacy:

advocacy@afj.org
866.675.6229

For free tools, fact sheets, and publications

www.bolderadvocacy.org

 @AFJBeBold @SaraAFJustice
 BolderAdvocacy

Property Tax Exemptions for Non-Profit Organizations

State of California
Board of Equalization

County-Assessed Properties Division
Property Tax Department
Sacramento, CA

Property Taxation (*ad valorem taxes*)

- In California all property is taxable unless specifically exempt
- Exemptions -most are not automatic
- Property
 - Land, buildings and business personal property
- Publication 29, *California Property Taxes, An Overview* (www.boe.ca.gov)

County Property Tax Administration

- Assessor
 - Values Property
 - Applies Exemptions

- Auditor
 - Computes Tax Rates
 - Calculates Fixed Charges
 - Calculates Special Assessments

- Tax Collector
 - Mails Tax Bills
 - Collects Payments
 - Issues Refunds

Administration of Exemptions

- Exemptions administered by County Assessors

- Exemptions jointly administered by Board of Equalization and County Assessors

Exemptions Administered Solely by County Assessors:

- Homeowners'
- Disabled Veterans'
- Church
- Religious
- Public School
 - Charter Schools may also qualify for Public School
- College
- Lessor's
- Free Public Library/Museum
- Historical Aircraft
- Cemetery

Exemptions Jointly Administered by Board of Equalization and County Assessors:

- Veterans' Organization Exemption
- Welfare Exemption

Welfare Exemption

- Non-Profit organizations provide for the *welfare* of the community
- Jointly administered by Board of Equalization and local County Assessor
- Allows broadest exemption of property
- Property owned or property leased from another entity receiving Welfare Exemption

Qualifying Purposes of the Welfare Exemption

- Charitable
- Religious
- Hospital
- Scientific

Educational purposes may qualify
(Property Tax Rule 143)

Eligibility for the Welfare Exemption

- Non-Profit Organizations - Charitable, Religious, Hospital, Scientific
- Tax Exempt Status - IRS under IRC §501(c)(3) or FTB under R&TC §23701d
- Property **used exclusively** for qualified exempt activity

Organizations that file for the Welfare Exemption

- Religious Organizations
- Charities
- Museums
- Theaters
- Zoological Associations
- Open-Space Preservation
- Organizations Involved with Rehabilitation
- Hospitals
- Clinics
- Low Income Housing
- Non-profit Schools
- Historical Associations

Two-Part Process for Welfare Exemptions

Organization applies to:

1. Board of Equalization for the
Organizational Clearance Certificate (OCC)
and in some instances also a
Supplemental Clearance Certificate (SCC)
2. County Assessor for the
Welfare Exemption on property

Part I-Application for Welfare Exemption (BOE)

Forms filed with the Board of Equalization

- ✓ Form BOE-277, *Claim for Organizational Clearance Certificate-Welfare Exemption*
- OR
- ✓ Form BOE-277-LLC, *Claim for Organizational Clearance Certificate-Welfare Exemption-Limited Liability Company*
- ✓ Form BOE-277-L1, *Claim for Supplemental Clearance Certificate for Limited Partnership, Low-Income Housing Property-Welfare Exemption*

Organizational Clearance Certificate (OCC) Requirements

OCC claim form filed with the Board of Equalization
www.boe.ca.gov

- ✓ Articles of Incorporation (formative documents)
- ✓ Tax Exempt Status letter from IRS or FTB
- ✓ Financial Statements-income statements and balance sheets
- ✓ Description of organizations activities

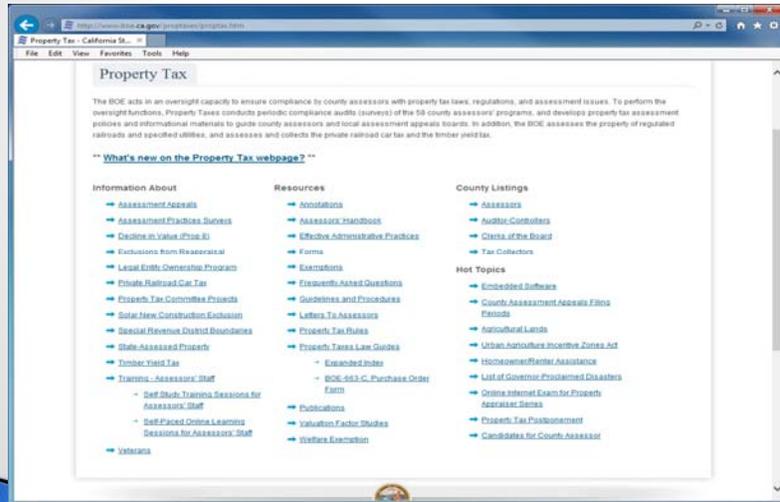
Accessing the Organizational Clearance Certificate claim form (BOE)

- ▶ BOE website: www.boe.ca.gov
 - Taxes & Fees
 - Property Taxes
 - ✓ Property Taxes Overview



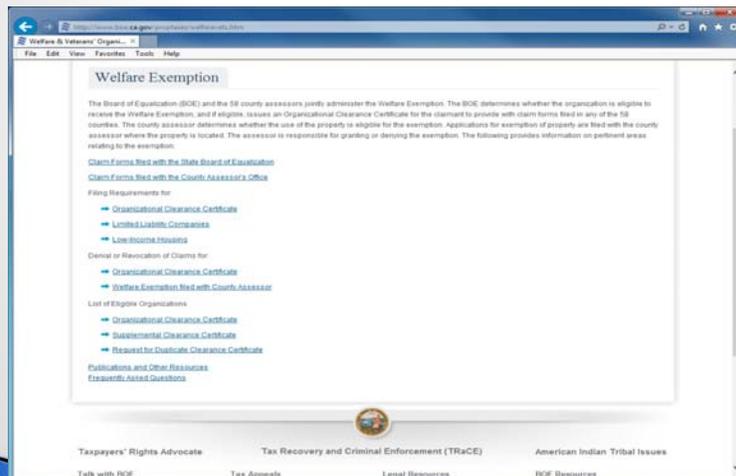
Accessing the OCC Claim Form (BOE), cont'd

- ▶ Property Tax home page



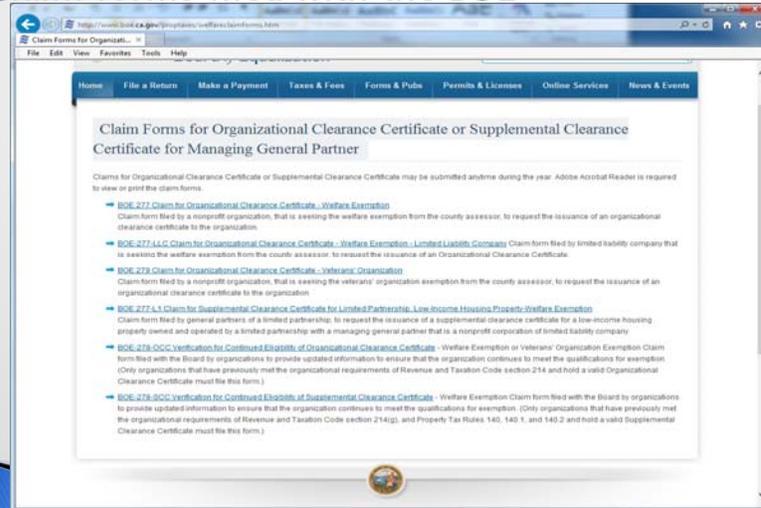
Accessing the OCC Claim Form (BOE), cont'd

- ▶ Welfare Exemption home page



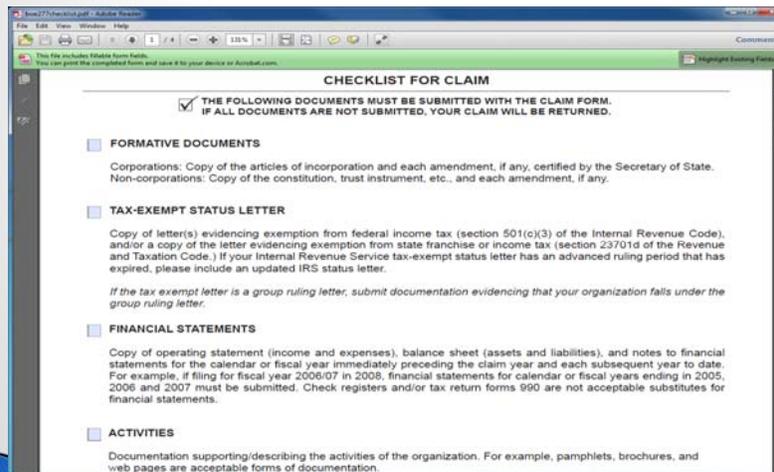
Accessing the OCC Claim Form (BOE), cont'd

- ▶ Claim forms filed with the BOE



Completing the OCC Claim Form (BOE)

- ▶ Checklist pages 1-2



Completing the OCC Claim Form (BOE), cont'd

Form BOE-277, page 3

BOE-277 (P3) REV. 05 (02-11)

CLAIM FOR ORGANIZATIONAL CLEARANCE CERTIFICATE - WELFARE EXEMPTION
This form must be completed and filed with the Board of Equalization, County Assessed Properties Division, PO Box 942878, Sacramento, CA 94278-0084

STATE OF CALIFORNIA
BOARD OF EQUALIZATION
www.boe.ca.gov

NAME OF ORGANIZATION: _____ WEBSITE ADDRESS (if any): _____
MAILING ADDRESS (number and street): _____
CITY, STATE, ZIP CODE: _____
CORPORATE ID NUMBER (if any): _____ FISCAL YEAR OF CLAIM (per instructions): 20__ - 20__

FORMATIVE DOCUMENTS

1. IS THIS ORGANIZATION A CORPORATION? YES NO If YES, go to (A) below, if NO, go to (B) below.

A. Date of Incorporation (Date filed with Secretary of State): _____
Dates of all amendments to the Articles of Incorporation, if any: _____
ATTACH A COPY OF THE ARTICLES OF INCORPORATION AND EACH AMENDMENT CERTIFIED BY THE SECRETARY OF STATE.

B. Date of Organization (Date filed with Secretary of State): _____
Dates of all amendments to the constitution, trust instrument, or other document evidencing the nature of the organization: _____
ATTACH A COPY OF THE CONSTITUTION, TRUST INSTRUMENT, ETC., AND EACH AMENDMENT.

TAX-EXEMPT STATUS LETTER

2. IS THE ORGANIZATION EXEMPT FROM FEDERAL INCOME TAX UNDER THE PROVISIONS OF SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND/OR EXEMPT FROM STATE FRANCHISE OR INCOME TAX UNDER THE PROVISIONS OF SECTION 23701(d) OF THE REVENUE AND TAXATION CODE?
 YES NO If YES, attach a copy of the letter evidencing the exemption.
If NO, the organization is not eligible for the Organizational Clearance Certificate unless it is a volunteer fire department, or public facility financing claim, which is exempt under section 23701(f) of the Revenue and Taxation Code or 501(c)(4) of the Internal Revenue Code.

FINANCIAL STATEMENTS

3. DOES THE ORGANIZATION HAVE CERTIFIED/AUDITED FINANCIAL STATEMENTS? YES NO
Attach copy of the financial statements for the calendar or fiscal year immediately preceding the claim year, and for each subsequent

Completing the OCC Claim Form (BOE), cont'd

Form BOE-277, page 4

ACTIVITIES

8. IS THIS ORGANIZATION ORGANIZED AND OPERATED FOR CHARITABLE, RELIGIOUS, HOSPITAL, AND/OR SCIENTIFIC PURPOSES? YES NO If YES, please identify the purpose of the organization and provide additional information as requested below. If necessary, this information may be provided on a supplemental attachment.

CHARITABLE PURPOSE: CHECK THE BOX THAT BEST DESCRIBES THE ORGANIZATION'S ACTIVITIES

- SOCIAL SERVICES
- LOW-INCOME HOUSING AND/OR ELDERLY HANDICAPPED HOUSING
- MANAGING GENERAL PARTNER OF LIMITED PARTNERSHIP THAT OWNS AND OPERATES LOW-INCOME HOUSING PROPERTY. Submit a Claim for Supplemental Clearance Certificate, BOE-277-L1, for each limited partnership property.
- OTHER

RELIGIOUS PURPOSE: CHECK THE BOX THAT BEST DESCRIBES THE ORGANIZATION'S ACTIVITIES

- CHURCH, OR CHURCH AND SCHOOL
- HOUSING OF RELIGIOUS PERSONNEL
- OTHER

HOSPITAL PURPOSE: CHECK THE BOX THAT BEST DESCRIBES THE ORGANIZATION'S ACTIVITIES
If the operating revenues, exclusive of gifts, endowments and grants-in-aid, exceed operating expenses by an amount equivalent to 10% of those operating expenses, describe the use(s) of the surplus revenue:

- HOSPITAL
- MULTI-SPECIALTY CLINIC
- OTHER

SCIENTIFIC PURPOSE: CHECK THE BOX THAT BEST DESCRIBES THE ORGANIZATION'S ACTIVITIES

- CHARTERED BY THE CONGRESS OF THE UNITED STATES, OBJECTIVE IS TO ENCOURAGE OR CONDUCT SCIENTIFIC INVESTIGATION, RESEARCH AND DISCOVERY FOR THE BENEFIT OF THE COMMUNITY AT LARGE
- MEDICAL RESEARCH
- OTHER

9. STATE FULLY ALL ACTIVITIES IN WHICH THE ORGANIZATION IS ENGAGED. INCLUDE ALL ACTIVITIES SINCE JANUARY 1 OF PRIOR YEAR, AND PROVIDE DOCUMENTATION DESCRIBING THE ACTIVITIES.

Part II-Application for Welfare Exemption (County Assessor)

Forms filed with the local County Assessor

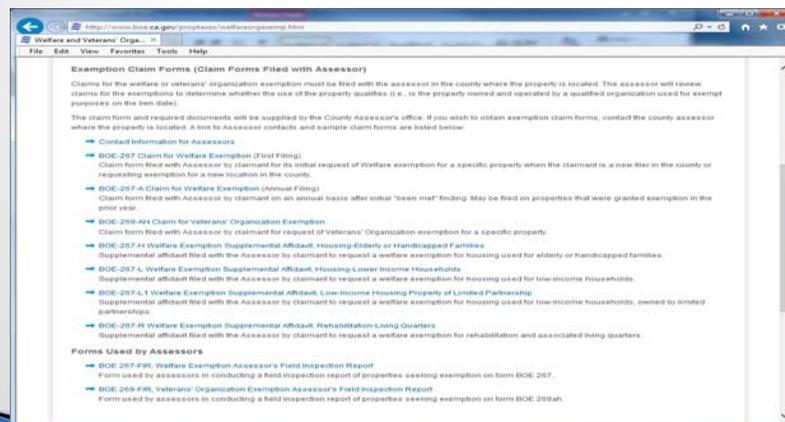
- ✓ Form BOE-267, *Claim for Welfare Exemption (First Filing)* OR
- ✓ Form BOE-267A, *Claim for Welfare Exemption (Annual Filing)* OR
- ✓ Form BOE-269AH, *Claim for Veterans' Organization Exemption*

Supplemental Affidavits for certain uses

- ✓ Form BOE-267-H, *Housing-Elderly or Handicapped*
- ✓ Form BOE-267-L, *Housing-Lower Income Households*
- ✓ Form BOE-267-L1, *Low-Income Housing Property of LP*
- ✓ Form BOE-267-R, *Rehabilitation-Living Quarters*

Exemption Claim Forms (County Assessors)

- Form BOE-267, *Claim for Welfare Exemption (First Filing)*



Welfare Exemption Claim (County Assessors)

- After first filing, *Welfare Exemption claim due annually, February 15*
- File for each property location
- Exempt activity must commence within 180 days of acquisition
- Assessor performs site visit

Retroactive Filing with County Assessors

- Eligible from date the property is acquired
- May file claim for prior years, however statute of limitations for a refund is 4 years
- Maximum late filing penalty - \$250 per year
- Late filing penalty deducted from refund
- Separate claim filed for each property and year
- Document exempt activity on each claim

Property Used by Other Organizations

- Exempt use only
- Outside organization must be non-profit:
 - IRS under IRC §501(c)(3), 501(c)(4) and/or
 - FTB under R&TC §23701d, f, or w
- Owner must have user's tax exemption letter on file

Property Used by Other Organizations, cont'd

- Property used by other organizations once a week or less does not require a claim... **but**
 - Meetings must be incidental
 - Owner must have user's tax exemption letter
 - No commercial or for-profit activities
 - Occasional user and property use must meet requirements of R&TC §214(a)(1) to (5)
- Property used more than once a week requires the other qualifying organization to obtain an OCC (BOE) and Welfare Exemption Claim (County Assessors)
(Be wary of fundraising by other organizations – see AH 267 Part I, Chapter 3-pg 29 and Chapter 4-pg 49)

Partial Exemption

- Property may qualify for a full or partial exemption
- Exemption is pro-rated for *use* – not *time*
- Exemption is reviewed annually as of January 1
- Vacant, unused, or excessive land does not qualify

Property Tax Exemption

Board of Equalization

Part I
Organizational
Clearance Certificate
(OCC) & maybe SCC



Assessor

Part II
Welfare Exemption
Claim
on property



Property Tax Exemption
on Qualifying Property

Board of Equalization Website www.boe.ca.gov

- Revenue and Taxation Code section 214:
<http://www.boe.ca.gov/lawguides/property/current/ptlg/rt/214.html>
- Assessors' Handbook Section (AH 267), *Welfare, Church, and Religious Exemptions*:
<http://www.boe.ca.gov/proptaxes/pdf/ah267.pdf>
- Claim for Organizational Clearance Certificate:
<http://www.boe.ca.gov/proptaxes/welfareclaimforms.htm>
- Irrevocable Dedication and Dissolution Clause language: www.boe.ca.gov/proptaxes/pdf/rules/Rule143.pdf

Board of Equalization Website, cont'd www.boe.ca.gov

- Publications and Forms
http://www.boe.ca.gov/cgi-bin/form_search.cgi
- Publication 149 – *Property Tax Welfare Exemption*:
www.boe.ca.gov/proptaxes/pdf/pub149.pdf
- Publication 48 – *Property Tax Exemptions for Religious Organizations*
<http://www.boe.ca.gov/proptaxes/pdf/pub48.pdf>

Board of Equalization Website, cont'd www.boe.ca.gov

- Frequently Asked Questions:

www.boe.ca.gov/proptaxes/faqs/faqspropindex.htm

- List of Eligible Organizations:

www.boe.ca.gov/proptaxes/welfareorgeligible.htm

- Taxpayers' Rights Advocate Office:

<http://www.boe.ca.gov/tra/tra.htm>

Exemption Contact Information

- Board of Equalization County-Assessed Properties Division:

1-916-274-3350

- Board of Equalization Exemptions Section:

1-916-274-3430

- County Assessors contact information:

<http://www.boe.ca.gov/proptaxes/assessors.htm>

Thank you!

Your work as a non-profit is vital to our community. Thank you for enhancing the lives of your fellow Californians!

State of California
Board of Equalization



State of California
Franchise Tax Board

Exempt Organizations Filing and
Compliance – General Information

FTB 932
916.845.4171

Overview

- Application Process
- Filing Requirements
- State and Federal Differences
- Suspension, Revocation, and Dissolution
- Resources

Application Process

Application Process

To receive tax-exempt status in California, an organization must file **one** of the following with the Franchise Tax Board:

- Form 3500, *Exemption Application*.
- Form 3500A, *Submission of Exemption Request* - for organizations that have already been granted tax-exempt status by the Internal Revenue Service (IRS)



Application Process – Form 3500

- State which California R&TC section they are applying for.
- Answer questions on SIDE 1 through SIDE 8.
- Complete the *Specific Section Questions* listed for the R&TC section they are applying under.
- If applicable, complete Schedule A (churches), Schedule B (hospitals) or Schedule C (credit counseling organizations)

Application Process – Form 3500

The following must be attached:

- \$25 Application fee, payable to the Franchise Tax Board.
- Copy of organization's creating document.
- Copy of organization's bylaws or proposed bylaws.

May also be required:

- Covenants, Conditions, and Restrictions (CC&R) if the organization is a homeowner's association.
- Trust Agreement if the organization is organized as a trust.
- A federal determination letter.

Application Process – Form 3500A

For organizations that have never had California exemption

- Answer questions in Parts I, II, and III
- Attach a copy of the federal determination letter received from the IRS granting exemption under Internal Revenue Code Sections 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), or 501(c)(7).

The effective date of California exemption will be the date of exemption as listed on the federal determination letter.

If the federal effective date is later than the incorporation date, the organization should consider filing Form 3500.

Application Process

FTB treats Form 3500 and Form 3500A as:

- A revivor request if the organization is suspended.
- A claim for refund.
- A request for reinstatement of exemption if an organization had their tax-exempt status revoked as a result of non-filing or non-payment of a balance due. (Must file Form 3500)

Once exemption is granted, Form 3500, Form 3500A, and all supporting documents become open to public inspection.

Filing Requirements

Filing Requirements

Tax-exempt organizations may have to file one or more of the following:

- **Information Returns**
 - Form 199 – *California Exempt Organization Annual Information Return*
 - FTB 199N – *California e-Postcard* – Available online only
- **Income Tax Returns** (to report taxable income)
 - Form 109 – *California Exempt Organization Business Income Tax Return*
 - Form 100 – *California Corporation Franchise or Income Tax Return*

Filing Requirements – Information Returns

All organizations must annually submit an information return to the FTB except for the organizations that have received California exemption as:

- a Church
- a Political Organization under 23701r
- a Pension Plan or IRA

Filing Requirements – Information Returns

199 or 199N?

- Form 199 is required to be filed annually for organizations with total gross receipts (including pledge income). “normally” above the minimum amount (aka filing threshold).
- FTB 199N is filed for organizations whose normal income is at or below the minimum amount (aka filing threshold).
- The term "normal" means an average of up to 3 years.
- Private Foundations and Nonexempt Charitable Trusts must file Form 199 regardless of income amounts.



Filing Requirements – Form 199N

FTB 199N, *California e-Postcard*, requirements:

- Exempt organizations may choose to file FTB 199N, *California e-Postcard*, if they have a gross receipts average less than the minimum amount (aka filing threshold).
- Filing the *California e-Postcard* is free.
- *California e-Postcard* can only be filed online through the FTB Charities and Nonprofits website.
- The organization may choose to file the complete Form 199.



Filing Requirements – Form 199 Filing Fee

Organizations pay a \$10 fee if they file and pay on time.
(The fee is \$25 if they file and/or pay late.)

Exceptions to Form 199 filing fee:

Organizations which have received tax-exemption under R&TC Section 23701(d) can request a fee exception if they are:

- Exclusively religious or controlled by a religious organization.
- A school.
- A publicly supported charitable organization.

The fee exception must be requested by checking the appropriate box on Form 199.

Filing Requirements – Due Dates & Penalties

- Form 199 or FTB 199N must be filed on or before the 15th day of the 5th month after the close of the organization's tax year.
- An automatic 7 month extension is given to file Form 199 if the organization is not suspended on the original due date.
- FTB imposes a \$5 per month late penalty if an organization does not file Form 199 by the extended due date.
- The maximum penalty is \$40.
- There is no penalty assessed for filing a late Form 199N.
- Organizations that fail to file their Forms 199 or 199N for three consecutive years may have their exemption revoked.



Filing Requirements – Income Tax Returns

- Organizations that have unrelated business income (UBI) must file Form 109, *California Exempt Organization Business Income Tax Return* or Form 100, *California Corporation Income or Franchise Tax Return*.
- See the IRS Publication 598 - *Tax on Unrelated Business Income of Exempt Organizations*, for the detailed explanation of UBI.

Filing Requirements – E-file

- Effective 1/1/2015, Form 199 must be electronically filed if it was prepared using tax preparation software.
- Hand-prepared Form 199 may still be submitted by mail.
- Penalties will be assessed for not e-filing.
- E-file Waiver available online (request waiver before filing.)



State and Federal Differences

State and Federal Differences

Minimum Tax

- California Law imposes a minimum \$800 franchise tax for all corporations that are not specifically exempt.
- Federal Law does not have a minimum tax.

State and Federal Differences

Churches

- For federal purposes, churches that meet the requirements of IRC section 501(c)(3) are automatically tax-exempt and do not have to apply for recognition of tax-exempt status from IRS.
- For California purposes, churches must file an Exemption Application (Form 3500) along with all required documentation and FTB must make a determination that the organization qualifies for tax-exempt status.

Suspension, Revocation, and Dissolution

Franchise Tax Board Suspensions

Reasons for FTB suspension include:

- Failure to file a return.
- Nonpayment of balance due.
- Failure to pay a penalty imposed by the Secretary of State (collected by FTB) for failure to timely file a Statement of Information with SOS. (see next slide)

Organizations that are FTB suspended will have their tax-exempt status revoked, and will need to re-apply for exemption.

Secretary of State (SOS) Suspensions

Reasons for SOS suspension include:

- Failure to file a Statement of Information with SOS.
- File this form online through SOS website at sos.ca.gov
(HOA's must file their Statements of Information in the mail.)

SOS Suspensions are automatically reported to FTB.

Organizations that are SOS suspended will have their tax-exempt status revoked by FTB, and will need to re-apply for exemption.

Attorney General's Office, Registry of Charitable Trusts

Charities and organizations with charitable assets may be required to register and file with the Attorney General's (AG) Office, Registry of Charitable Trusts (RCT).

Organizations that fail to comply with RCT requirements are reported to FTB and may have their tax-exempt status revoked.

Dissolving an Exempt Organization

Organizations that are discontinuing operations must formally dissolve to avoid having to pay minimum tax.

The following resources provide guidance:

- FTB Publication 1038 – *Guide to Dissolve, Surrender, or Cancel a California Business Entity*.
- Attorney General's Publication , *General Guide for Dissolving a California Nonprofit Corporation* (available on the AG website: oag.ca.gov and search for “**dissolve**”).
- Organizations incorporated in California, or organizations incorporated in another state and qualified to conduct business in California must submit forms with the Secretary of State (forms available on the SOS website: sos.ca.gov and search for “**dissolve**”).

Resources:

- FTB Exempt Forms and Publications
- Exempt Organizations Webpage
- Contact Information

FTB Exempt Forms and Publications

- Pub. 927 - *Introduction to Tax-Exempt Status*
- Form 3500 - *Exemption Application*
- Form 3500A - *Submission of Exemption Request*
- Form 3557E - *Application for Certificate of Revivor*
- Pub. 1077 - *Guidelines for Social and Recreational Orgs*
- Pub. 1068 - *Exempt Organization - Filing Requirements & Fees*
- Form 199 - *California Exempt Org Annual Information Return*
- FTB 199N - *California e-Postcard - Online only*
- Form 109 - *California Exempt Org Business Income Tax Return*
- Form 100 - *California Corporation Franchise or Income Tax Return*

Exempt Organizations

Website: ftb.ca.gov and search “charities”.

The Exempt Organizations Unit webpage includes:

- What’s new
- Filing requirements
- Tax-exempt process
- Exempt forms and publications
- Exempt organizations list
- Revoked exempt organizations list
- Links to other agencies you may be required to file with

Webpages are continuously updated with new information.

Contact Information:

EXEMPTS ORGANIZATIONS UNIT MS F120
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

For more information, call FTB’s Exempt Organizations Unit at 916.845.4171, weekdays, 7 a.m. to 4:30 p.m., except state holidays.

Or go to ftb.ca.gov and search for **charities**.

State Payroll Taxes and the Nonprofit Organization



v15a

Introduction

Taxpayer Education and
Assistance Program

Cecilia Yin

www.edd.ca.gov

Taxpayer Assistance Center:
1-888-745-3886

Agenda

- EDD Overview
- Types of workers
- Wages
- Nonprofit organizations
- Special Exclusions
- Methods of financing Unemployment Insurance (UI)
- Reporting and depositing forms
- Resources

EDD Overview

- Unemployment Insurance Branch
- State Disability Insurance Branch
- Workforce Services Branch
- Tax Branch

Types of Workers

- Employees
 - Statutory
 - Common Law
 - Excluded
- Independent Contractors

Resources:

- *Employment* (DE 231)
- *Types of Employment* (DE 231TE)

Statutory Employee

A worker who is not considered to be a common law employee but is an employee by law under a specific statute.

Examples:

- Officer of a corporation.
- Certain Limited Liability Company members.

Resources:

- *Statutory Employees* (DE 231SE)
- *Limited Liability Entities* (DE 231LLC)

Primary Factor for Common Law Employee

The right of the principal, whether or not exercised, to control the manner and means of the worker accomplishing a desired result.

Secondary Factors for Common Law Employee

- Distinct trade or occupation
- Supervision
- Skill level
- Tools and place of work
- Length of time
- Method of payment
- Regular part of the business
- Belief of the parties
- Extent of actual control
- Services benefit the principal
- Ability to earn a profit or incur a loss

Excluded Employees

Certain employees and specific types of employment are not subject to one or more state payroll taxes.

Example include:

- Employees of a church or convention or association of churches.

Resource:

- *Exempt Employment* (DE 231EE)

Independent Contractor

The company has the right to control or direct only the results of the work and not the means and methods of accomplishing the results.

Wages

Payments made to an employee for services performed:

- Checks
- Cash
- Non-cash
 - Lodging and meals
 - Personal use of company vehicle

Resource:

- *Wages* (DE 231A)
- *Types of Payments* (DE 231TP)

Registration for Nonprofit Entity

- Must register within 15 days after paying wages in excess of \$100 in a calendar quarter.
 - *Registration Form for Nonprofit Employers* (DE 1NP).



e-Services for Business
<https://eddservices.edd.ca.gov>

2015 State Payroll Taxes

STATE	UI Unemployment Insurance	ETT Employment Training Tax	SDI State Disability Insurance	PIT Personal Income Tax (State Income Tax)
Who Pays	Employer	Employer	Employee	Employee
Rate	3.4%	0.1%	0.9%	DE 44
Wage Limit	\$7,000	\$7,000	\$104,378	None

Types of Nonprofit Organizations

Nonprofit organizations exempt under Internal Revenue Code (IRC), Section 501(c) organizations, include, but not limited to:

- Religious and charitable organizations
- Social welfare organizations
- Federal credit unions
- Social and recreational clubs
- Public Entities

Taxability of Wages for Nonprofit Organizations

Nonprofit organizations, except for special exclusions for some Section 501(c)(3) IRC organizations, are subject to:

- Unemployment Insurance (UI)
- Employment Training Tax (ETT)
- State Disability Insurance (SDI)
- Personal Income Tax (PIT)

Resource:

- *Nonprofit and/or Public Entities (DE 231NP)*

Examples of Nonprofit Section 501(c)(3) IRC Special Exclusions from UI and SDI

- Services for a church, convention of churches, or organization operated primarily for religious purposes.
- Services by a duly ordained, commissioned, or licensed minister or member of religious order.
- Services for a rehabilitation program by a participant in the program.

Taxability of Wages for Nonprofit Section 501(c)(3) IRC Special Exclusions

- Employees are exempted from UI and SDI coverage, and their wages are not subject to UI, ETT, and SDI taxes.
- Employee wages are subject to PIT withholding (some exceptions).

Elective (Specialized) Coverage for Exempt Employees

- Employers may elect UI and SDI for exempt employees.
 - *Application for Unemployment and Disability Insurance Elective Coverage For Employees Exempted Under the California Unemployment Insurance Code (DE 1378).*

Elective (Specialized) Coverage Requirements

- Request must be in writing, filed with and approved by the EDD.
- Election must remain in effect for at least two complete calendar years.
- Termination request must be in writing.

Resource:

- *Specialized Coverage (Elective Coverage for Exempt Workers)* (DE 231SC)

Methods of Financing UI

Nonprofit organization exempted under Section 501(c)(3) IRC may select one of the two methods of financing the UI costs.

- Tax rate method, or
- Reimbursable method

Tax Rate Method

- New employers are assigned a 3.4 percent UI rate for a period of two to three years.
- Employers pay a percentage on the first \$7,000 in wages paid to each employee in a calendar year.
- UI rate schedule and amount of taxable wages are determined annually.
- EDD notifies employers of their tax rates each December.

Resource:

- *California System of Experience Rating* (DE 231Z)

Reimbursable Method

- Employer must reimburse the EDD on a dollar-for-dollar basis for benefits paid to former employees.
- *EDD sends a Statement of Account* (DE 2176) to bill the employer.
- Election must remain in effect for not less than five complete calendar years.
- Employers will remain liable to reimburse UI benefits for three calendar years after terminating the election.

Reimbursable Method Potential Liability

Nonprofit organization

- Pay 100 percent of regular benefits and only 50 percent of extended benefits.
- Potential liability of \$28,800 per employee.

Resource:

Potential Liability for Unemployment Insurance Benefits When Electing the Reimbursable Method of Financing Under the California Unemployment Insurance Code (CUIC) (DE 1378F)

Electing the Reimbursable Method for UI

- File a *Selection of Financing Method by a Nonprofit Organization Described in Section 501(c)(3) of the Internal Revenue Code* (DE 1SNP).
- Include copy of the exemption letter or copy of IRS Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3)*.
 - The effective date is the first day of the quarter in which it is filed.

Reporting and Depositing Forms

- *Report of New Employee(s)* (DE 34)
- *Report of Independent Contractor(s)* (DE 542)
- *Payroll Tax Deposit* (DE 88)
- *Quarterly Contribution Return and Report of Wages* (DE 9)
- *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C)

Resources

- *California Employer's Guide* (DE 44)
- *Fact Sheet: Payroll Taxes* (DE 8714E)
- *Casual Labor* (DE 231K)
- *Employment Work Status Determination* (DE 231ES)
- *Employment Determination Guide* (DE 38)
- *Determination of Employment Work Status* (DE 1870)
- www.edd.ca.gov/Payroll_Tax_Seminars/

**Thank you
for attending!**