



NONPROFITS: GENERAL INFORMATION

# Annual Filing Requirements Refresher for California-Operating Nonprofits

05.27.25 | May L. Harris, Esq., MA

Craft your plan to stay compliant in 2025 with this essential guide to IRS and California nonprofit annual filing requirements.

At For Purpose Law Group, we work with nonprofit organizations across the country—from small, volunteer-run charities to national grantmaking institutions. No matter where your organization is incorporated, if you’re doing business or fundraising in California, it’s essential to understand the state’s annual filing requirements.

Most seasoned nonprofit leaders have dealt with IRS Form 990s and state-level filings more times than they can count. But every year brings changes—new rules, updated thresholds, revised deadlines—and even for experienced teams, a quick refresher can help you avoid compliance pitfalls before they turn into problems.

Whether your organization is based in California or is registered as a foreign nonprofit that raises funds or operates programs here, this 2025 compliance guide is for you.

## IRS Requirements: The Foundation of Annual Compliance

Every 501(c)(3) tax-exempt organization must file an annual return with the IRS. The form you use depends on your organization’s size and classification:

- **Form 990-N** is for very small organizations with gross receipts normally ≤ \$50,000.



- **Form 990-EZ** is for mid-sized organizations with gross receipts under \$200,000 and assets under \$500,000.
- **Form 990** is for organizations with higher revenue or assets in excess of the Form 990-EZ threshold.
- **Form 990-PF** is used by all private foundations, regardless of financial size.

The deadline to file is the 15th day of the 5th month following the end of your fiscal year—typically **May 15** for calendar-year organizations. Extensions are available by [filing Form 8868](#).

If your organization earns more than \$1,000 from unrelated business income, you'll also need to file **Form 990-T** and may owe federal taxes. Estimated quarterly payments are required if the liability is expected to exceed \$500.

Missing your IRS filing for three consecutive years will result in automatic revocation of your tax-exempt status. That's not something any organization wants to be surprised by.

### California Franchise Tax Board: Form 199 and Related Filings

California's **Franchise Tax Board (FTB)** requires any tax-exempt organization doing business in the state—regardless of where it's incorporated—to file annually if gross receipts typically exceed \$50,000.

- **Form 199** is the main filing for most exempt organizations.
- **Form 199N** (California's version of the e-Postcard) is available to smaller organizations.
- **Form 109** must be filed if your organization earns \$1,000 or more from unrelated business income within California.
- **Form 3509** is used to disclose political or lobbying activities when applicable.

These filings are due on the same schedule as the IRS—again, usually **May 15**—and an automatic six-month extension is available to nonprofits in good standing. Even if your operations are minimal in California, [employing someone](#) or fundraising in California could trigger FTB obligations.

### Attorney General's Registry of Charities and Fundraisers

Whether you're incorporated in California or based elsewhere, if your organization solicits contributions, holds charitable assets, or otherwise “does business” in the state, you are likely required to [register](#) and thereafter file annual reports with the **Registry of Charities and Fundraisers**, overseen by the California Attorney General.

- **Form CT-1** is the initial registration form, due within 30 days of receiving charitable assets in California.
- **Form RRF-1** is the annual renewal filing, which must be submitted along with your IRS Form 990 (or **CT-TR-1** if you file a 990-N).

This requirement applies to California-based nonprofits *and* out-of-state organizations that fundraise here—whether through events, grant solicitations, digital campaigns, or even direct mail. According to the AG's office, “doing business” includes maintaining staff in California, hosting board meetings, running programs, or soliciting donations from California residents.



There's also a helpful (and important) update for 2025: if your renewal was due between **January 7 and October 15**, your deadline has been automatically extended to **October 15, 2025**, in response to disaster recovery declarations. Still, don't wait—late filings can result in delinquency status, suspension of your state tax exemption, and increased scrutiny.

Also, **remember to remove donor names** from Schedule B before submitting your 990 to the Registry—donor privacy is not protected in California filings unless you proactively redact.

## Secretary of State: Biennial Statement of Information

Organizations incorporated in California must file **Form SI-100** with the [California Secretary of State](#) every two years. This brief filing updates the state on your officers, directors, and registered agent, and is due by the end of your incorporation month – for a fee of \$20. If your officers, directors, agent or address changes during the time between filings, you are required to file an update with that information, which is free.

While not applicable to out-of-state nonprofits, failing to file this form can result in the suspension of a California nonprofit's corporate powers—making it impossible to conduct basic business functions like opening bank accounts or securing contracts.

## A Note for Foreign Nonprofits Operating in California

If your organization is based outside California but fundraises or conducts programs here, state law requires you to register as a **foreign nonprofit corporation** with the Secretary of State, and to comply with all applicable filings discussed above. Too often, nonprofits assume that limited or online activity in the state doesn't qualify as “doing business”—but [California's definitions in this area are intentionally broad](#).

If you're unsure whether your activities rise to that level, now's the time to get clarity.

## Staying Ahead of the Curve

Even organizations with well-established compliance practices benefit from an annual check-in. Staffing transitions, expanding programs, new fundraising strategies, or increased revenue can all change your obligations.

At FPLG, we help nonprofit leaders across the country stay ahead of these requirements—so compliance isn't something you scramble to fix, but something you've already mastered.

If you need a review of your current filing status, support preparing delinquent forms, or just a clear, customized compliance calendar for your team, [our attorneys](#) and [compliance](#) professionals are here to help.

Let's make this filing season efficient, stress-free, and legally sound—no matter where you're based or how you operate.