

Filing Requirements

Organizations with gross receipts that are normally \$25,000 or less are required to file electronically FTB 199N, *California e-Postcard*. Organizations that meet the requirement to file the *California e-Postcard* may choose to file the complete Form 199.

The filing requirement of *California e-Postcard* is based on a three-year rule, and the normal amount of gross receipts. Gross receipts are from all receipts and pledges before expenses. Use the table to decide if you must file the *California e-Postcard*.

Normally less than \$25,000 means:	
If in existence for -	Gross receipts/pledges equal
1 year or less	\$37,500 or less
More than 1 year but less than 3 years	\$30,000 or less (average for current year and immediately preceding year)
3 years or more	\$25,000 or less (average for current year and immediately preceding 2 prior years)

Use this table to determine if you must file the *California e-Postcard* or Form 199.

Normal gross receipts	Filing requirement
Gross receipts normally \leq \$25,000 Organizations eligible to file FTB 199N may choose to file a complete return Form 199	199N
Gross receipts $>$ \$25,000	199
Private foundation (regardless of gross receipts amount)	199
Nonexempt charitable trusts described in IRC Section 4947(a)(1) (regardless of gross receipts amount)	199

The following organizations are not required to file the *California e-Postcard*:

- Churches, their integrated auxiliaries, and conventions or association of churches (Revenue and Taxation Code (R&TC) Section 23772(a)(2)(A)(i) and California Regulation Section 23772(a)(1)(A))
- The exclusively religious activities of any religious order. (R&TC Section 23772(a)(2)(A)(iii) and California Regulation Section 23772(a)(1)(B))
- Political organizations described in R&TC Section 23701r. (R&TC Section 23701r(i))
- Nonprofit exempt quasi-governmental organization formed to carry out a function of the State or a public body that is carrying out that function and is controlled by the State or public body as described under California Regulation Section 23772(a)(1)(E)
- Subordinate organization included in the parent's group return. (R&TC Section 23772(a)(2)(B) and California Regulation Section 23772(d))

For detailed information about state filing requirements, fees, and penalties, see FTB Pub. 1068, *Exempt Organizations – Filing Requirements and Filing Fees*. Go to ftb.ca.gov and search for **1068**.

Delinquent Penalty

If you do not file your *California e-Postcard* on time, you will not be assessed a penalty for late filing.

There is no cost to file the *California e-Postcard*.

Your Rights as a Taxpayer

One of our goals is to make certain we protect your rights. We want you to have the highest confidence in the integrity, efficiency, and fairness of our state tax system. The *California Taxpayers' Bill of Rights* (FTB Pub. 4058) includes information on your rights as a state taxpayer and how to request written advice from the Franchise Tax Board.

To get Pub. 4058, go to **ftb.ca.gov** and search for **Bill of Rights** or you may order a copy by mail at:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

Internet and Telephone Assistance

Website: **ftb.ca.gov**

Telephone: 916.845.4171

TTY/TDD: 800.822.6268 for persons with hearing or speech impairments

Exempt Organizations Unit hours of operation - 7 a.m. to 4:30 p.m. weekdays, except state holidays.

Request for Past Due FTB 199N, Annual Electronic Filing Requirement for Small Tax-Exempt Organizations (California e-Postcard)

Tax Year Ending:
12/31/10

Notice Number: 4194078111105 1 CORP 8029597
27 MT. ZION, GEC

Section 1 - Form 199 or FTB 199N filed.

We filed Form 199 or FTB 199N on ___/___/___ for the tax year ending ___/___/___.

We entered California Corporation or entity ID number _____ on the Form 199 or FTB 199N.

We entered the following name on the Form 199 _____

Enclose a copy of Form 199 or copy of the confirmation page from FTB 199N.

If you made a payment, furnish a copy of the front and back of the canceled check or a copy of a statement prepared by your financial institution showing the date of the payment, payment amount, and the name of the payee.

Section 2 - FTB 199N not required. Check and complete all that apply.

- The organization formally dissolved or withdrew from California on ___/___/___.
- The organization terminated or went out of business on ___/___/___.

The organization qualifies for the following exception from the requirement to file.

- A religious organization granted exemption as a church. Furnish a copy of your Exempt Determination Letter from the Franchise Tax Board or the Internal Revenue Service.
- An organization not required to file FTB 199N. Furnish a copy of documentation that shows you meet the exception to the filing requirements listed on PAGE 2.
- Other (Furnish documentation that substantiates your explanation, if applicable):

If you would like information to dissolve or withdraw the organization from California, get Pub. 1038, *Guide to Dissolve, Surrender, or Cancel a California Business Entity*, at ftb.ca.gov.

Signature and title Date

Type or print name Daytime telephone number

Provide your organization's address if it is different from that shown on PAGE 1.

Number and street

City, state, and ZIP code

Mail to: EXEMPT ORGANIZATIONS UNIT MS F120
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

When you reply, send only this page with any documentation required.

