



Resources Regarding Nonprofit Governance and Operation, and Registration, Filing and Disclosure Requirements

February 2017

LINKS TO USEFUL INFORMATION (By agency)

Internal Revenue Service

The IRS website is excellent overall - here is the link to the page on nonprofits:
<http://www.irs.gov/Charities-&-Non-Profits>

Other specific IRS links of interest:

IRS Publication 557, *Tax-Exempt Status for Your Organization* provides detailed information about various types of 501(c)(3) organizations, the bases for exemption, and how to apply for tax-exempt recognition. <http://www.irs.gov/pub/irs-pdf/p557.pdf>

IRS: Life Cycle of a Public Charity The IRS provides information, explanations, guides, forms and publications most charities will need as they proceed through the phases of their "life cycle." **Very useful.**
<http://www.irs.gov/charities/charitable/article/0,,id=122670,00.html>

IRS Publication 4221-PC - *Compliance Guide for 501(c)(3) Public Charities* provides information about activities that could jeopardize a public charity's tax-exempt status, record retention, federal tax reports and returns, and required disclosures <http://www.irs.gov/pub/irs-pdf/p4221pc.pdf>

IRS Online Training: *Stay Exempt: Tax Basics for 501(c)(3)s* <https://www.stayexempt.irs.gov/>

IRS Organization Reference Chart: Lists all the types of 501(c) organizations on pages 68 – 69
<http://www.irs.gov/pub/irs-pdf/p557.pdf>

IRS Publication 1771 - *Charitable Contributions: Substantiation and Disclosure Requirements* explains the federal tax law for charities that receive tax-deductible charitable contributions and for taxpayers who make contributions. <http://www.irs.gov/pub/irs-pdf/p1771.pdf>

IRS Publication 598 – *Tax on Unrelated Business Income of Exempt Organizations*
<http://www.irs.gov/pub/irs-pdf/p598.pdf>

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IRS Publication 3079 – Gaming Publication for Tax-exempt Organizations

<http://www.irs.gov/pub/irs-pdf/p3079.pdf>

Exempt Organizations – Required Filings <http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Required-Filings>

FAQs regarding the Annual Reporting Requirements for Exempt Organizations

<http://www.irs.gov/Charities-&-Non-Profits/Questions-about-the-Annual-Reporting-Requirements-for-Exempt-Organizations>

FAQs about the Exempt Organization Public Disclosure Requirements <http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organization-Public-Disclosure-and-Availability-Requirements>

E-file for Charities and Nonprofits <http://www.irs.gov/uac/e-file-for-Charities-and-Non-Profits>

Employment Taxes for Exempt Organizations <http://www.irs.gov/Charities-&-Non-Profits/Employment-Taxes-for-Exempt-Organizations>

Circular E – Employer’s Tax Guide <http://www.irs.gov/pub/irs-pdf/p15.pdf>

CT Secretary of the State

Searchable business information database (CONCORD) <http://www.concord-sots.ct.gov/CONCORD/online?sn=PublicInquiry&eid=9740>

Corporation Forms <http://www.sots.ct.gov/sots/cwp/view.asp?a=3177&q=472426#corp>

Department of Consumer Protection

Publication: General Information Regarding Charitable Solicitation Requirements

<http://www.ct.gov/dcp/cwp/view.asp?a=1654&q=441268>

More information and links: <http://www.ct.gov/dcp/cwp/view.asp?a=1654&q=467358>

FAQs: <http://www.ct.gov/dcp/cwp/view.asp?a=1654&q=467354>

Regarding Games of Chance <http://www.ct.gov/dcp/cwp/view.asp?q=483094>

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State Elections Enforcement Commission

Information about State Contractor Contribution Ban

<http://www.ct.gov/seec/cwp/view.asp?a=3556&q=419310&seecNav=>

CT Department of Revenue Services

General Information re exemption from sales tax for nonprofits:

<http://www.ct.gov/drs/cwp/view.asp?a=1541&q=270818>

Publication SN 98(11) *Exemption From Sales And Use Taxes Of Sales By Nonprofit Organizations At Fundraising or Social Events* <http://www.ct.gov/drs/cwp/view.asp?a=1514&q=268742>

Office of State Ethics

General information about Connecticut lobbying rules (see Plain-Language Guides)

<http://www.ct.gov/ethics/site/default.asp>

CT Department of Labor

Workplace Laws and Information <http://www.ctdol.state.ct.us/gendocs/legislation.html>

OTHER LOCAL AND CT RESOURCES

Pro Bono Partnership – pro bono legal assistance to qualifying nonprofits, including helpline services; website publications and FAQs; workshops; newsletters <http://www.probonopartnership.org>

Connecticut Association of Nonprofits – advocacy, services and resources for nonprofits in Connecticut <http://www.ctnonprofits.org/>

Community Accounting Services - pro bono accounting assistance for organizations with annual revenues under \$100,000 <http://www.communityaccountingaid.org/>

Nonprofit Support Program of the Hartford Foundation for Public Giving - wide variety of educational programs, technical assistance and grants, primarily for more established organizations <http://www.hfpg.org/nsp/>

Hartford Public Library – Nonprofits and grants contact person, Daniel Alexandre dalexandre@hplct.org

New Haven Free Public Library – contact Seth Godfrey, Business and Nonprofit librarian, at 946-7431 or sgodfrey@nhfpl.org.

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New London Public Library – Newly established Nonprofit Resource Center and Cooperating Collection of Foundation Center, contact Suzanne Maryeski, Executive Director, at smaryeski@lioninc.org

Leadership Greater Hartford – Various programs to enhance Board functioning and governance www.leadershipgh.org Contact Ted Carroll, President at carroll@leadershipgh.org or (860) 951-6161 x17

Nonprofit Assistance Initiative – a joint project of the Connecticut Community Foundation and the United Way of Greater Waterbury <http://www.conncf.org/nonprofit-leadership>

OTHER GENERAL RESOURCES

BoardSource – Excellent resources for strengthening nonprofit Boards of Directors <http://www.boardsource.org/>

CompassPoint Nonprofit Services - publications, FAQs, other links, including Board Café and Nonprofit Genie <http://www.compasspoint.org/>

Bolder Advocacy (a program of Alliance for Justice) - advocacy and information about lobbying by nonprofits; offers “real-time” tech support by phone <http://bolderadvocacy.org/>

Harbor Compliance/National Council of Nonprofits – white paper re charitable solicitation compliance https://www.harborcompliance.com/landing-pages/national-council-of-nonprofits-fundraising-compliance-white-paper?utm_source=Charitable+Solicitation+Compliance&utm_campaign=d35c72d580-NCN_PR_CSR_1_26_2017&utm_medium=email&utm_term=0_67d614ca83-d35c72d580-131057725

LINKS TO FORMS

Form SS- 4 (EIN) (On-line version) <http://www.irs.gov/businesses/small/article/0,,id=102767,00.html>

Instructions to Form SS-4 <http://www.irs.gov/pub/irs-pdf/iss4.pdf>

Form 5768 (lobbying election) <http://www.irs.gov/pub/irs-pdf/f5768.pdf>

Certificate of Incorporation

http://www.sots.ct.gov/sots/lib/sots/commercialrecording/allforms/cert_of_inc_-_nonstock_corp.pdf

Organization and First Report <http://www.sots.ct.gov/sots/lib/sots/commercialrecording/allforms/corp-organization.pdf>

REG – 1 (CT tax registration #) http://www.ct.gov/drs/lib/drs/fillable_applications/reg-1.pdf (paper form)

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CERT 119 (sales tax exemption – goods and services)

<http://www.ct.gov/drs/lib/drs/forms/2004forms/certificates/cert-119.pdf>

CERT 112 (sales tax exemption – food and lodging) http://www.ct.gov/drs/lib/drs/fillable_certificates/cert-112fillable.pdf

OS-114 (DRS Sales and Use Tax Return) <http://www.ct.gov/drs/lib/drs/forms/fastfile/os-114.pdf>

Initial Charitable Organization Registration

http://www.ct.gov/dcp/lib/dcp/pdf/applications_added_2013/initial_public_charities_application2013.pdf

Charitable Organization Registration Renewal

http://www.ct.gov/dcp/lib/dcp/pdf/charities/chr_website_renewal_form.pdf

CPC – 54 (charitable solicitation exemption)

http://www.ct.gov/dcp/lib/dcp/pdf/charities/cpc54_claim_of_exemption_rev_nov10.pdf

Form 990 (annual IRS tax return) <http://www.irs.gov/pub/irs-pdf/f990.pdf>

Instructions to Form 990 <http://www.irs.gov/pub/irs-pdf/i990.pdf>

Form 990EZ <http://www.irs.gov/pub/irs-pdf/f990ez.pdf>

Instructions to Form 990 EZ <http://www.irs.gov/pub/irs-pdf/i990ez.pdf>

Form 990-N (e-postcard) <https://epostcard.form990.org/>

Form 990-N (e-postcard) – add'l info: [https://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Annual-Reporting-Requirements-Annual-Electronic-Notice-\(Form-990-N\)-for-Small-Organizations:-Information-Reported](https://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Annual-Reporting-Requirements-Annual-Electronic-Notice-(Form-990-N)-for-Small-Organizations:-Information-Reported)

Form 990T <http://www.irs.gov/pub/irs-pdf/f990t.pdf>

Instructions to Form 990T - <http://www.irs.gov/pub/irs-pdf/i990t.pdf>

Schedule A to 990 <http://www.irs.gov/pub/irs-pdf/f990sa.pdf>

Instructions to Schedule A <http://www.irs.gov/pub/irs-pdf/i990sa.pdf>

CT: Change of Address <http://www.sots.ct.gov/sots/lib/sots/commercialrecording/allforms/all-businessaddresschange.pdf>

CT: Change of Registered Agent

<http://www.sots.ct.gov/sots/lib/sots/commercialrecording/allforms/dom-agentchange.pdf>

CT: Certificate of Amendment (for change to certificate of incorporation)

http://www.sots.ct.gov/sots/lib/sots/commercialrecording/allforms/cert_of_amend - nonstock corp.pdf

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[Re: the **Secretary of State's Annual Report**: The Annual Reports to the Secretary of State can be submitted online, with the \$50 payment made by credit card. However, the form can be accessed only by sign-in, and a blank version for review is not available on-line.]

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