



## **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](mailto:dalexandre@hplct.org)

**New Haven Free Public Library** – contact Seth Godfrey, Business and Nonprofit librarian, at 946-7431 or [sgodfrey@nhfpl.org](mailto: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](mailto:smaryeski@lioninc.org)

**Leadership Greater Hartford** – Various programs to enhance Board functioning and governance [www.leadershipgh.org](http://www.leadershipgh.org) Contact Ted Carroll, President at [carroll@leadershipgh.org](mailto: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](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](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](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](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](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](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](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](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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