



Resources Regarding Nonprofit Governance and Operation of CT Organizations

January 2023

LINKS TO USEFUL INFORMATION (By agency)

Last updated January 2023

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 (Rev. Jan 2022) provides detailed information about various types of 501(c)(3) organizations, the bases for exemption, and how to apply for tax-exempt recognition.

<https://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. <https://www.irs.gov/charities-non-profits/charitable-organizations/life-cycle-of-a-public-charity>

IRS Publication 4221-PC - Compliance Guide for 501(c)(3) Public Charities (Rev. March 2018) provides information about activities that could jeopardize a public charity's tax-exempt status, record retention, federal tax reports and returns, and required disclosures <https://www.irs.gov/pub/irs-pdf/p4221pc.pdf>

IRS Online Training: Stay Exempt: Tax Exempt Organization Workshop for 501(c)(3)s <https://www.stayexempt.irs.gov/home/resource-library/virtual-small-mid-size-tax-exempt-organization-workshop>

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 (Rev. March 2016) explains the federal tax law for charities that receive



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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 (Rev. March 2021) <http://www.irs.gov/pub/irs-pdf/p598.pdf>

IRS Publication 3079 – Gaming Publication for Tax-exempt Organizations (Rev. October 2018) <http://www.irs.gov/pub/irs-pdf/p3079.pdf>

Exempt Organizations – Required Filings (includes link to Tax Exempt Organization Workshop mentioned above). <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 (Rev. Dec. 2022) <http://www.irs.gov/pub/irs-pdf/p15.pdf>

CT SECRETARY OF THE STATE

crd@ct.gov

Telephone: (860) 509-6200

<https://portal.ct.gov/sots>

Searchable business information database (CONCORD) Connecticut Business Registry Search. Search for businesses by name, business ID or filing number.
https://service.ct.gov/business/s/onlinebusinesssearch?language=en_US

Corporation Forms/Business Services <https://portal.ct.gov/SOTS/Business-Services/Commercial-Recording/Commercial-Recording-Division-Forms-Index>

CT DEPARTMENT OF CONSUMER PROTECTION

DCP.PublicCharities@ct.gov

(860) 713-6180 – Investigations Division (where Public Charities Unit is housed)

<https://portal.ct.gov/dcp>

Publication: General Information Regarding Charitable Solicitation Requirements

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

Publication: Starting a Charitable Organization in Connecticut. The DCP's guide for those planning to start charitable organizations in Connecticut. (Rev. March 2018)

https://portal.ct.gov/-/media/DCP/News-Releases-from-the-Department-of-Consumer-Protection/CHARITIES_GUIDE.pdf

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>

CT DEPARTMENT OF REVENUE SERVICES

drs@po.state.ct.us (routine tax questions) (emails with any attachment will automatically be blocked)

(860) 297-5962

<https://portal.ct.gov/drs>

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>

CONNECTICUT STATE ELECTIONS ENFORCEMENT COMMISSION

Information about State Contractor Contribution Ban

<https://seec.ct.gov/Portal/SCCB/Lobbyist>

CT OFFICE OF STATE ETHICS

General information about Connecticut lobbying rules (see Plain-Language Guides under “Quick Links” Heading) <https://portal.ct.gov/Ethics/Lobbyist-Filings/Lobbyist-Filings/Lobbyist-Main-Page>

CT DEPARTMENT OF LABOR

Workplace Laws and Information. Provides quick links to information about wage and hour laws for exempt and non-exempt employees, the federal Fair Labor Standards Act, and various other workplace laws. <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>

The Connecticut Community Nonprofit Alliance (The Alliance) – advocacy, services and resources for nonprofits in Connecticut. <http://ctnonprofitalliance.org/>

Community Accounting Services - pro bono accounting assistance for organizations with annual revenues under \$100,000. [Note – as of Jan. 2023 it is not clear whether CAS is still in operation] <https://communityaccountingservices.weebly.com/about-us.html>

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 – resources for nonprofit organizations, including nonprofit management, regulation, board and volunteer development, fundraising, grant writing and instruction. <https://www.hplct.org/library-services/nonprofits>. See also nonprofits and grants contact person, Daniel Alexandre dalexandre@hplct.org.

New Haven Free Public Library – contact business and nonprofit librarian, Alexandria Robison https://nhfpl.org/search/nonprofits/?search_select=site

New London Public Library – Nonprofit Resource Center and Cooperating Collection of Foundation Center <http://www.plnl.org/research/foundation-center/>

Leadership Greater Hartford – Various programs to enhance Board functioning and governance www.leadershipgh.org

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 <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://landing.harborcompliance.com/national-council-of-nonprofits-fundraising-compliance-white-paper?utm_source=Charitable+Solicitation+Compliance&utm_campaign=d35c72d580-%20NCN+PR+CSR+1+26+2017&utm_medium=email&utm_term=0_67d614ca83-d35c72d580-131057725

Nonprofit Risk Management Center – wide variety of resources on insurance and risk management <https://www.nonprofitrisk.org/>

Alliance for Nonprofit Management - Addresses best practices and capacity building <http://allianceonline.org/>

National Council of Nonprofits - Tracks policy issues and trends and provides wide variety of resources including general “how tos” and guides. <https://www.councilofnonprofits.org/>

Blue Avocado - Online magazine with practical tips and tools for professionals in the nonprofit sector. <https://blueavocado.org/>