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 though 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

Volunteer Lawyers Strengthening Nonprofits & Our Communities

White Plains, NY / 237 Mamaroneck Avenue, Suite 305, 10605 / 914.328.0674 **Parsippany, NJ** / 300 Lanidex Plaza, Suite 3203, 07054 / 973.240.6955
Hartford, CT / 280 Trumbull Street, 28th Floor, 06103 / 860.541.4951 **Central Islip, NY** / Touro Public Advocacy Center, 225 Eastview Drive, 11722 / 631.650.2312
www.probonopartner.org

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 t 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/