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**Resources Regarding Nonprofit Governance and Operation of CT Organizations**

**February, 2019**

**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](http://www.irs.gov/Charities-%26-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 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*** 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>

**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](http://www.irs.gov/Charities-%26-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](http://www.irs.gov/Charities-%26-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](http://www.irs.gov/Charities-%26-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](http://www.irs.gov/Charities-%26-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 <https://portal.ct.gov/SOTS/Commercial-Recording/Commercial-Recording/Commercial-Recording-Division-Forms-Index>

**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 Community Nonprofit Alliance – 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 <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 – 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.

## New London Public Library – Nonprofit Resource Center and Cooperating Collection of Foundation Center; Contact the Head of Circulation, Ellen Paul, at epaul@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 or (860) 951-6161 x17

## 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>

## 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/>

**LINKS TO FORMS**

**Form SS- 4 (EIN) (On-line version)** [http://www.irs.gov/businesses/small/article/0,,id=102767,00.html](http://www.irs.gov/businesses/small/article/0%2C%2Cid%3D102767%2C00.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** <https://portal.ct.gov/-/media/sots/CommercialRecording/AllForms/certofincnonstockcorppdf.pdf?la=en>

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**Organization and First Report** <https://portal.ct.gov/-/media/sots/CommercialRecording/AllForms/corporganizationpdf.pdf?la=en>

**REG – 1** (CT tax registration #) <https://portal.ct.gov/-/media/DRS/Forms/1-2018/Applications/REG-1_1218.pdf?la=en>

**CERT 119** (sales tax exemption – goods and services) <https://portal.ct.gov/-/media/DRS/Forms/1-2018/Certificates/CERT119pdf.pdf?la=en>

**CERT 112**  (sales tax exemption – food and lodging) https://portal.ct.gov/-/media/DRS/Forms/1-2018/Certificates/CERT112pdf.pdf?la=en

**OS-114 (DRS Sales and Use Tax Return)** <https://portal.ct.gov/-/media/DRS/Forms/1-2018/SUT/OS-114_1218.pdf?la=en>

**Initial Charitable Organization Registration** <https://portal.ct.gov/-/media/DCP/pdf/Applications_Added_2017/INITIAL-CHARITY-REGISTRATION-APPLICATION-AND-INSTRUCTIONS-final-5-21-18-New-format-2.pdf?la=en>

**Charitable Organization Registration Renewal**

[https://portal.ct.gov/-/media/DCP/pdf/Applications\_Added\_2017/CHR-Website-Renewal-Form-New-7-2018-(02).pdf?la=en](https://portal.ct.gov/-/media/DCP/pdf/Applications_Added_2017/CHR-Website-Renewal-Form-New-7-2018-%2802%29.pdf?la=en) (paper form)

<https://portal.ct.gov/DCP/License-Services-Division/License-Division/To-Renew-Online>

**CPC – 54** (charitable solicitation exemption)  <https://portal.ct.gov/-/media/DCP/pdf/Applications_Added_2017/CPC54ClaimofExemptRegFormMarch17pdf.pdf?la=en>

**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://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>

**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**  <https://portal.ct.gov/-/media/DRS/Forms/1-2018/Corporation/CT8822C0118pdf.pdf?la=en>

**CT: Change of Registered Agent**  <https://portal.ct.gov/-/media/sots/CommercialRecording/AllForms/llc-2017/CHANGE-OF-AGENT-DOMESTIC-ALL-ENTITIES-72017.pdf?la=en>

**CT: Certificate of Amendment** (for change to certificate of incorporation)  <https://portal.ct.gov/-/media/sots/CommercialRecording/AllForms/certofamendnonstockcorppdf.pdf?la=en>

[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.]