



# Filing Requirement for All California Clubs

New reporting requirements for small tax-exempt organizations took effect January 1, 2011 (California Revenue and Taxation Code Section 23772). Small tax-exempt organizations are those with normal gross receipts of \$50,000 or less that, under these new reporting requirements, must electronically file the FTB 199N e-Postcard. This new requirement applies to account periods beginning on or after January 1, 2010.

Please read the instructions thoroughly before beginning the filing process. The entire process should take less than 15 minutes to complete.

## Due Date

The California e-Postcard is due by May 15, 2024. The accounting period for Toastmasters International and its subsidiaries is January 1 – December 31.

## To Begin

Gather the following information:

California Entity Identification number and Federal Employer Identification number (EIN) To find your club's California ID and Federal EIN, follow these steps:

1. Visit **Toastmasters International - Club Central**.
2. Log in with your user name and password. (For assistance with your user name and password, email **Membership@toastmasters.org**.)
3. Select your club to conduct Club Business, then Club Demographics.
4. Find your club's Federal EIN on the left hand side of the page, below the charter date. Your club's State Tax ID is next to the Federal EIN.

## How to File

Click on this link: **199N California e-Postcard** or go to **<https://www.ftb.ca.gov/file/business/types/charities-nonprofits/199N.asp>**

You will be taken to the Franchise Tax Board (FTB) website for the 199N California e-Postcard. Follow the instructions below to begin filing the e-Postcard.

1. Click Continue on the left hand side of the screen to proceed with the filing.
2. Click Continue to proceed past the Security Awareness screen.
3. Enter the seven-digit entity ID number.
4. Click Login.
5. Confirm that the name of the club is correct; if not, please notify World Headquarters at **199N@toastmasters.org**.

### **STEP 1: Fill Out the Account Period Information**

Complete the account period information as follows:

1. Account Period Beginning: January 1, 2023
2. Account Period Ending: December 31, 2023
3. Is this the first year your entity was in business? Answer as appropriate.
4. Did your entity terminate or go out of business? Answer No unless the club is suspended with World Headquarters.
5. Have you changed your account period? Answer No. Account period is January 1– December 31.
6. Gross Receipts (Round to the nearest whole dollar): Gross receipts are the total amounts the club from all sources during its annual accounting period (January 1 to December 31), without subtracting costs or expenses. This includes all dues collected and remitted to Toastmasters International for payment.
7. Click Continue.

### **STEP 2: Fill Out the Entity Information**

Fill out the club's information as follows:

1. FEIN: Enter your club's Federal Employer Identification Number.
2. Doing Business As (DBA) Name: Enter your club's name.
3. Entity's Mailing Address: Enter your club's Primary Address.
4. Principal Officer's Information: Enter the name and address of the current club president.
5. Click Continue.

### **STEP 3: 199N e-Postcard – Contact Information**

Fill out the contact information for the person completing the e-postcard.

### **Confirmation Page**

Once the California e-Postcard is completed, review the form for accuracy and check the box at the bottom of the screen above the Submit button.

Print this page and keep it for your records. Please fax or email the confirmation page to World Headquarters at 303-799-4113 or [199N@toastmasters.org](mailto:199N@toastmasters.org). Toastmasters International is not affiliated with the FTB. Therefore, World Headquarters is unaware that you have filed unless the confirmation page is sent to this address. Simply submitting a confirmation number will not be sufficient as proof of filing the 199N.