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January 1, 2012

Dear Branch or District Financial Secretary:

As you are now aware, the State of California is requiring annual tax returns to be filed by our Branches and Districts. You must file Form 199-N (California e-Postcard) if the gross receipts of the Branch or District are normally **\$25,000.00 or less**. You must file Form 199 if the gross receipts of the Branch or District are **normally greater than \$25,000.00**. **The forms - Form 199-N (California e-Postcard) or Form 199 - for the tax year ending 12/31/11 must be filed no later than May 15, 2012.** If you do not file your California e-Postcard on time, the Franchise Tax Board will send you a reminder notice but you will not be assessed a penalty for late filing of the California e-Postcard. However, an organization that fails to file required California e-Postcards (or information return - Form 199) for three consecutive years will automatically lose its tax exempt status and they go by the May 15th deadline.

In order to assist you, we are providing information that you will need and the steps and example to follow for completing the California e-postcard. If you need help with Form 199 and a sample, please call the I.C.F. Office. It is imperative that all financials for your Branch and District are complete and accurate for the tax year January 1st through December 31st, 2011.

The California e-Postcard must be filed electronically. If you do not have internet access, you can ask a member of your Branch or District to assist you, go to your local public library or call the I.C.F. Office at 1-888-423-1924 for assistance. The Web site is very user-friendly and gives step by step instructions for completing the form.

INFORMATION NEEDED TO COMPLETE THE California e-POSTCARD (Form 199-N)

Please see the attached print out under the above heading for the questions you will have to answer and the information you will have to provide.

Also, please see the pages attached for instructions on completing the California e-Postcard and an example of the California e-Postcard.

State ID Number for Branch # _____ is _____

State ID Number for the _____ District is _____

Sincerely,

George Bacigalupi
Grand Treasurer

Filing Requirements - FTB 199N, Annual Electronic Filing Requirement for Small Tax-Exempt Organizations (California e-Postcard)

This new requirement applies to account periods beginning on or after January 1, 2010.

- [Who must file](#)
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- [Organization with exempt application pending](#)
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- [Prior year filing](#)

Who must file

Use this [table](#) to determine if your organization is required to file the California e-Postcard.

Due date

The California e-Postcard is due every year by the 15th day of the 5th month after the close of your tax year. For example, if your [account period](#) ended on December 31, the California e-Postcard is due May 15 of the following year.

If the due date falls on a weekend or state holiday, file by the next regular business day.

To determine your due date, use the [due date chart](#). You cannot file the California e-Postcard until after your account period ends.

There is no extension of time to file.

Information you need to file

The California e-Postcard is easy to complete. All you need is basic information about your organization (also known as entity).

- [Entity ID number or California Corporation number](#)
- Entity name of the organization
- [Federal employer identification number](#)
- Account period beginning and ending (also known as your tax period / tax year)
- If your [account period changed](#)
- Entity's mailing address
- Any other names the organization uses ([doing business as](#) or DBA name)
- Name and address of a [principal officer](#)
- [Website address](#), if applicable
- Entity's amount of total [gross receipts](#) (the gross receipts must be [normally \\$25,000 or less](#))
- If the organization terminated or went out of business, if applicable
- If the entity started business within the current account period
- Contact person's name and telephone number

Differences between state and federal requirements

The requirements for filing the e-Postcard are different between state and federal:

Differences

California

Federal

Gross receipts average	\$25,000 or less for tax years beginning on or after January 1, 2010	\$50,000 or less for tax years beginning on or after January 1, 2010
Gross receipts	Must give amount of total gross receipts for the year	Mark box that gross receipts are below \$50,000
Items needed to complete e-Postcard	13 items	8 items

How to file

Effective January 1, 2011, tax-exempt organizations that normally have annual gross receipts of \$25,000 or less must electronically submit information annually.

File online: [199N California e-Postcard](#)

Organizations eligible to submit an e-Postcard may choose to complete and file a paper Form 199.

No cost to file

Filing the California e-Postcard is free.

Filing confirmation page

You will receive a confirmation page to print once the California e-Postcard is completed. Print this page and keep it for your records.

Entity ID or California Corporation number does not match name of organization

When entering the California e-Postcard information, if the Entity ID or California Corporation number and organization name do not match, do the following to find your correct Entity ID number or California Corporation:

- Verify that the Entity ID or California Corporation number was entered correctly.
- If the organization is incorporated with Secretary of State, check the Secretary of State's website to locate your entity's correct number.
- Check the Exempt Organizations List.

If you still cannot locate your Entity ID number or California Corporation number, call the Exempt Organizations Unit at 916.845.4171 from 7 a.m. to 4:30 p.m. weekdays, except state holidays.

Organization with exempt application pending

Organizations with a pending exemption application can file the California e-Postcard if the organization's gross receipts are normally \$25,000 or less.

Consequences of not filing

Reminder notice

If you do not file your California e-Postcard on time, we will send you a reminder notice but you will not be assessed a penalty for filing the California e-Postcard late.

Automatically lose tax-exempt status

An organization that fails to file the required e-Postcard for 3 consecutive years will automatically lose its tax-exempt status. The revocation of the organization's tax-exempt status is effective as of the filing due date of the third year.

Loss of tax-exempt status means an organization must file Form 100, California Corporation Franchise or Income Tax Return. The entity would be subject to the franchise tax that is equal to the larger of your California income multiplied by the appropriate tax rate or the \$800 minimum franchise tax.

All non tax-exempt corporations incorporated or qualified in California are required to pay at least the \$800 minimum franchise tax whether they are active, inactive, operate at a loss, or file a short period return (less than 12 months).

Under existing law, we may revoke an organization's California tax-exempt status if the Internal Revenue Service suspends or revokes the organization's tax-exempt status.

The revocation of an organization's California tax-exempt status will not take place until the filing due date of the third year. Example: Your first California e-Postcard is due on May 15, 2011 (for the tax year 2010) and you do not file in 2011, 2012, or by May 15, 2013, you will lose your tax-exempt status effective on May 15, 2013.

Notification of revocation

Once your organization's tax-exempt status is revoked, we will send you a letter stating that you have not filed the California e-Postcard for 3 consecutive years, and your tax-exempt status has been automatically revoked for failure to file.

A list of revoked organizations will be available to the public on our website.

How to reapply for tax-exempt status

If an organization loses its California tax-exempt status, it must reapply using FTB 3500, Exemption Application and have it approved to regain its tax-exempt status. Any income received between the revocation date and renewed exemption date may be taxable.

Reinstatement of tax-exempt status may be retroactive if you can show that you had reasonable cause for not filing, and show that you were active and operating for your exempt purpose.

Revocation in error

If you believe your organization is automatically revoked in error due to an administrative or similar type error, write to the Exempt Organizations Unit. Make sure you include the following information:

- Your Entity ID number or California Corporation number
- Entity name
- Give the reason why the automatic exemption revocation was in error and include any documentation to substantiate your position.

Amended filing

If your information changes or you make a mistake, you cannot file an amended California e-Postcard. To amend your filing, you must file the paper Form 199.

Prior year filing

You cannot file the California e-Postcard for a tax year prior to 2010. If you need to file for a tax year prior to 2010, you must file the paper Form 199.

Normally less than or equal to \$25,000 means:

If in existence for...	Then gross receipts/pledges equal...
1 year or less	\$37,500 or less
More than 1 year, but less than 3 years.	\$30,000 or less (average for current year and immediately preceding year)
3 years or more	\$25,000 or less (average for current year and immediately preceding 2 prior years)

Gross receipts

Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.

Due date chart

Income year month ending	199/199N current year due date	199 next year extended due date
January	06/15	01/15

February	07/15	02/15
March	08/15	03/15
April	09/15	04/15
May	10/15	05/15
June	11/15	06/15
July	12/15	07/15
August	01/15	08/15
September	02/15	09/15
October	03/15	10/15
November	04/15	11/15
December	05/15	12/15

Entity ID number

If your organization is not incorporated or qualified with the California Secretary of State and you received tax-exempt status or filed returns with us, we would have assigned a 7-digit Entity ID number to your organization.

This number is on your exempt determination or acknowledgement letter we mailed to your organization when it received tax-exempt status.

California Corporation number

If your organization incorporated or qualified with the California Secretary of State a 7-digit number would have been assigned to your organization. If you are unsure if you are incorporated or qualified in California, go to the [Secretary of State's website](#) and complete a [business search](#) using your organization's name.

Federal Employer Identification Number

Federal Employer Identification Number (FEIN) is also known as a Federal Tax Identification Number, and is used to identify a business entity.

If you do not have a FEIN, you can obtain a FEIN from the [Internal Revenue Service](#).

Account period

An account period (tax period / tax year) is usually 12 consecutive months. There are two kinds of account periods:

- Calendar: This is a period of 12 consecutive months beginning January 1 and ending December 31.
- Fiscal: This is a period of 12 consecutive months ending on the last day of any month except December.

Generally, your account period can be found in the following documents:

- Your entity's bylaws.
- Your application for California state tax-exempt status (Form 3500 or Form 3500A) or the letter you received approving your tax-exempt status.
- The application, Form SS-4, your organization filed to obtain its employer identification number (EIN).
- A copy of a prior year return Form 199 that you filed with FTB, or Form 990, 990-EZ, or 990-N that you filed with the IRS.
- [Exempt Organizations List](#)

If this is your first year filing, your account period beginning will be:

- Your date of incorporation/qualification if you are incorporated/qualified in California.
- Your begin business date if you are not incorporated/qualified in California.

Account period change

Within the last year, you changed your account period ending date (also known as your tax year).

When you change your account period year-end, you file for a short period (less than 12 months) to establish a new tax year -end.

Doing business as

Is a name, other than your legal business entity name, that you use to conduct business.

Principal officer

A principal officer is an authorized individual, such as:

- An elected officer
- A director
- An authorized representative
- A trustee (if the organization is a trust)

Website address

Your website address is the domain name of your entity's website.

Example: www.ca.gov is the website address for the State of California.

Subordinate organization included in the parent's group return

If your organization is a subordinate of a parent organization and is included on the parent's group return, you are not required to file the California e-Postcard. The group return satisfies your reporting requirement. If you do not file as part of a group return and your annual gross receipts are normally \$25,000 or less, you must file the California e-Postcard or a yearly paper return (Form 199) with us.

If your parent organization failed to include your organization in the list of subordinates provided to us, your organization will not be recognized that the filing requirement was satisfied. To resolve this, have the parent organization ask us to update our records by writing to the following address:

ATTN: GROUP TECHNICIAN
EXEMPT ORGANIZATIONS UNIT MS F120
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

ATTENTION: BRANCH AND DISTRICT FINANCIAL SECRETARIES

State of California Form 199-N (California e-Postcard) or Form 199

The State of California now requires Form 199-N (California e-Postcard) to be filed on-line or file the longer Form 199. We have attached a printout of requirements and a sample of how to fill in Form 199-N (California e-Postcard) to make it a little easier as you review the instructions. We also ask that you please fill in the Financial Secretary's Name and Address where we have indicated, so that all of the California e-postcards will be uniform.

Branches or Districts with Gross Receipts of **more than \$25,000.00** will be required to file State Form 199. If you need to file one of these forms, please call the I.C.F. office if you need help or would like a sample form.

Branches with Gross Receipts of **\$25,000.00 or less** will be required to electronically file Form 199-N which is a California e-Postcard.

If you have questions or problems concerning these forms, please call the office at 1-888-423-1924.

Forms must be filed no later than May 15, 2012.

Now that we have started the process, here is some information to help you fill out Form 199-N (California e-Postcard):

Go to the following Web site: <http://www.ftb.ca.gov> or you can access the California e-Postcard by searching Franchise Tax Board and going to the site from there. You will choose the Businesses Tab at the Top of the Home Page.

If you have any questions regarding the California e-Postcard or encounter problems filing it, please call the office at 1-888-423-1924.

Thank You,
George Bacigalupi, Grand Treasurer

Businesses

Popular Topics

- Filing assistance
- General tax information
- Electronic funds transfer assistance for corporations
- Help finding forms
- Collection contact numbers
- Audit contact numbers

Online Services

- View estimated tax payments
- Make a payment
- 199N e-Postcard
- Lien payoff request
- Respond to request/demand for tax return

More Services

Top Forms

- Power of attorney (3520)
- Corporation franchise or income tax return (100)
- Corporation tax booklet (100 booklet)
- Exempt organization annual return (199)
- Limited liability company tax booklet (568 booklet)
- Dissolve, surrender, or cancel a business entity (1038)

[More Forms](#)

On this next page choose this:

199N California e-Postcard

This new requirement applies to account periods beginning on or after January 1, 2010.

Tax-exempt organizations that normally have annual gross receipts of \$25,000 or less must electronically submit information annually. For more information, see [199N filing requirements](#).

To submit an e-Postcard, you need:

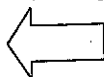
- Your Entity ID number or California Corporation number.
- [Basic information](#) about your organization.
- A [compatible browser and operating system](#).

For security purposes, you have 20 minutes to complete each page. After 20 minutes your session ends and you must start over.

We provide a confirmation number as proof you successfully filed your e-Postcard. Print the confirmation page for your records.

We recommend you log out and close your browser when you are done to ensure the highest level of security.

*



State of California
Franchise Tax Board

199N e-Postcard - Login

* **Required Field**

* Enter your 7-digit Entity ID Number or California Corporation Number.

Enter the ID Number that has been provided to you and click Login.

State of California
Franchise Tax Board

199N e-Postcard - Verify Your Entity Name

This is the entity name we have on record for this Entity ID.

Entity ID: 0000000

The Branch or District information will be listed here.

Entity Name: 123 St Ann

If this is your entity, click "Continue".

If this is not your entity, click the "Back" button to enter another Entity ID.

If correct click Continue.

199N e-Postcard - Account Period Information

Entity ID: 0000000
Entity Name: 123 St Ann

* Required Field

An account period (tax period / tax year) is usually 12 consecutive months. There are two kinds of account periods:

- Calendar: This is a period of 12 consecutive months beginning January 1 and ending December 31.
- Fiscal: This is a period of 12 consecutive months ending on the last day of any month except December.

An account period may be less than 12 months only if your entity:

- Has been in existence less than 1 year.
- Terminated or went out of business.
- Changed its account period.

Where to find your account period

* Account Period Beginning

January 1, 2011

* Account Period Ending

December 31, 2011

* Is this the first year your entity was in business? Yes No

* Did your entity terminate or go out of business? Yes No

Choose No for All of These.

* Have you changed your account period? Yes No

* Gross Receipts \$ (Round to the nearest whole dollar)

Enter the Total Gross Receipts.

Click Continue.

PLEASE BE SURE YOU ARE CHECKING YOUR WORK, AS YOU ARE ENTERING MORE INFORMATION FROM THIS POINT ON.

199N e-Postcard - Entity Information

Entity ID: 0000000
Entity Name: 123 St Ann

* Required Field

FEIN

Enter the Federal Tax ID Number.

Doing Business As (DBA) Name

Br 123 St Ann

Enter the Branch # and Name or District Name.

Website Address

Entity's Mailing Address

* Street Address

(number, street, PO Box, Ste., Apt.)

Additional Address

Enter the Financial Secretary's Address.

Attention

You can leave Attention blank.

* City

* State

* ZIP Code

Check here if foreign address

Principal Officer's Information

* Name

Enter the Financial Secretary's Name.

Same As Above

* Street Address

(number, street, PO Box, Ste., Apt.)

Additional Address

Attention

* City

* State

* ZIP Code

Check here if foreign address

If you click Same As Above it will enter the Address Info listed above.

Click Continue.

199N e-Postcard - Contact Information

Entity ID: 0000000
Entity Name: 123 St Ann

* Required Field

Please provide information so we can contact you if we have questions about your e-Postcard.

* Name

* U.S. Phone Number

Enter the Financial Secretary's Name and Number.

Check here if foreign phone number

Click Continue.

Last Page to Document

At this point you will be brought to a page that is titled 199N e-Postcard - Review Your Information. Please carefully review all of the information listed and if you need to make changes to any section you can choose the Edit button. You cannot make changes once the e-postcard has been submitted.

Once you confirm that everything is correct, you check the box at the bottom stating that you have examined the information and to your knowledge it is true, correct and complete.

Then you can click Submit.

The Final page is titled 199N e-Postcard - Confirmation

This is the page that you print for your records and the Confirmation Number listed at the top is proof that you successfully filed your e-Postcard.

Click Print at the bottom and when you have printed the number of copies you want then you can click Close Window.

ONCE AGAIN

**REMEMBER TO PRINT THIS LAST PAGE OF THE 199N E-POSTCARD
AS THIS IS THE ONLY RECORD YOU WILL HAVE AS
PROOF OF YOUR FILING.**