

Submission of Exemption Request

CALIFORNIA FORM

3500A

Exemption Based on Internal Revenue Code (IRC) Section 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), or 501(c)(7), Federal Determination Letter

Enclose a copy of the Federal Determination Letter.

California Corporation number/ California Secretary of State file number

FEIN

Name of organization as shown in the creating document

Address (suite, room, or PMB no.)

Daytime telephone number

()

City

State

ZIP Code

Name of representative to contact regarding additional requirements or information

Daytime telephone number

()

Representative's mailing address (suite, room, or PMB no.)

City

State

ZIP Code

Part I — Entity Information

- 1 Entity type (check applicable box): ☐ Corporation ☐ Association ☐ Trust ☐ Foreign corporation (State of incorporation) _____
- 2 Does the IRS consider the organization a private foundation? 2 ☐ Yes ☐ No
- 3 When did the organization establish, incorporate, organize, or conduct business in California? 3 ____ / ____ / ____
mm dd yyyy
- 4 Provide gross receipts for the current year and the three immediately preceding taxable years in existence. Gross receipts are defined as the total amounts the organization received from all sources during its annual account period without subtracting any costs or expenses. If the organization has been in existence for less than one year, provide the projected amount of gross receipts for the entire year. List the account period beginning to the account period ending. Example: mm/dd/yyyy

| Current Year or Projected Gross Receipts | Gross Receipts for the three immediately preceding taxable years: | | |
|--|---|-------|-------|
| From: | From: | From: | From: |
| To: | To: | To: | To: |
| | | | |

- 5 Has the IRS ever suspended, revoked, or audited the organization? 6 ☐ Yes ☐ No
- If "Yes," explain _____

Part II — Group Exemption. See instructions.

- 6 Is the organization applying for a group exemption? 7 ☐ Yes ☐ No
- If "Yes," attach the federal group determination letter and a list of all California subordinates. Include each subordinate's name, corporation number, FEIN, and address.

Mail form FTB 3500A and a copy of the federal determination letter to:

EXEMPT ORGANIZATIONS UNIT, MS F120, FRANCHISE TAX BOARD, PO BOX 1286, RANCHO CORDOVA CA 95741-1286.

Under penalties of perjury, I declare I have examined this submission for exemption based on the IRC Section 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), or 501(c)(7), federal determination letter, and to the best of my knowledge and belief, it is true, correct, and complete.

DATE

SIGNATURE OF OFFICER OR REPRESENTATIVE

TITLE

Part III — Purpose and Activity

1 Exemption based on IRC 501(c)(3) Federal Determination Letter

Check the organization's primary purpose and activity:

- | | | | | |
|--|---|-------------------------------------|--|--|
| <input type="checkbox"/> Charitable | <input type="checkbox"/> Educational | <input type="checkbox"/> Literary | <input type="checkbox"/> Prevent cruelty to animals | <input type="checkbox"/> Prevent cruelty to children |
| <input type="checkbox"/> Testing for public safety | <input type="checkbox"/> Religious | <input type="checkbox"/> Scientific | <input type="checkbox"/> Church | <input type="checkbox"/> School |
| <input type="checkbox"/> Hospital | <input type="checkbox"/> Health care center | | <input type="checkbox"/> Qualified sports organization | |

2 Exemption based on IRC 501(c)(4) Federal Determination Letter

Check the organization's primary purpose and activity:

- | | | | | |
|---|---|---|---|---|
| <input type="checkbox"/> Civic league | <input type="checkbox"/> Local association of employees | <input type="checkbox"/> Social welfare | <input type="checkbox"/> Service clubs | <input type="checkbox"/> Veterans |
| <input type="checkbox"/> Legislative activities | <input type="checkbox"/> Festival organizations | <input type="checkbox"/> Municipal building corporation | <input type="checkbox"/> Police, sheriff, volunteer firemen association | <input type="checkbox"/> Quasi governmental |

3 Exemption based on IRC 501(c)(5) Federal Determination Letter

Check the organization's primary purpose and activity:

- | | | | | |
|--------------------------------------|---------------------------------------|---|--|---|
| <input type="checkbox"/> Agriculture | <input type="checkbox"/> Horticulture | <input type="checkbox"/> Labor | <input type="checkbox"/> Agriculture or horticulture county fair | <input type="checkbox"/> Public employees union |
| <input type="checkbox"/> AFL-CIO | <input type="checkbox"/> Independent | <input type="checkbox"/> Transportation workers | <input type="checkbox"/> Teamsters | |

4 Exemption based on IRC 501(c)(6) Federal Determination Letter

Check the organization's primary purpose and activity:

- | | | | | |
|---|--|--|--|--|
| <input type="checkbox"/> Board of trade | <input type="checkbox"/> Business league | <input type="checkbox"/> Chamber of commerce | <input type="checkbox"/> Real estate board | <input type="checkbox"/> Professional association or society |
|---|--|--|--|--|

5 Exemption based on IRC 501(c)(7) Federal Determination Letter

Check the organization's primary purpose and activity:

- | | | | | |
|--|--|---|--|--|
| <input type="checkbox"/> Social and recreational | <input type="checkbox"/> Golf club | <input type="checkbox"/> Camps | <input type="checkbox"/> Fraternity or sorority | <input type="checkbox"/> Dog or horse club |
| <input type="checkbox"/> Car, motorcycle, trailer club | <input type="checkbox"/> Hunting or fishing club | <input type="checkbox"/> Common recreational area | <input type="checkbox"/> Flying or airplane club | |

Instructions for Form FTB 3500A

Submission of Exemption Request

Exemption Based on IRC Section 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), or 501(c)(7), Federal Determination Letter

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2009**, and to the California Revenue and Taxation Code (R&TC).

What's New

Tax Exempt Application Method

Effective on or after January 1, 2014, organizations that are federally tax-exempt under Internal Revenue Code sections 501(c)(4), 501(c)(5), 501(c)(6), or 501(c)(7) may submit a copy of their Internal Revenue Service (IRS) tax-exempt determination letter to the Franchise Tax Board (FTB) to establish their state income tax exemption. Organizations that are tax exempt under 501(c)(3), may continue to submit a copy of the IRS tax exempt determination letter to the FTB to establish their state income tax exemption.

General Information

All corporations and unincorporated organizations, even if organized on a nonprofit basis, are subject to California corporation franchise or income tax until the FTB gives exempt status to the organization. Until the exemption is given, the organization remains taxable.

California acknowledges federally tax exempt Internal Revenue Code (IRC) Section 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), or 501(c)(7), organizations as tax-exempt from state income tax if the organization submits form FTB 3500A, Submission of Exemption Request, and a copy of its federal determination letter to the FTB.

Disclosure of Application Materials

Until the FTB acknowledges an organization's tax-exempt status, the application and all associated documentation is confidential. The FTB may not discuss the application with any unauthorized person. However, once the organization's exemption is acknowledged, the application, and supporting documents, shall be open to public inspection.

Upon the organization's request, public disclosure of documents relating to any trade secrets, patents, process, style of work, or apparatus may be withheld if the FTB determines that disclosure would adversely affect the organization. Additionally, public disclosure of documents may also be withheld if the disclosure would adversely affect national defense.

A Purpose

Use form FTB 3500A, to obtain California tax-exempt status, if the organization has a federal determination letter granting exemption under IRC Section 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), or 501(c)(7). An organization without a federal determination letter may **not** use form FTB 3500A. Organizations without a federal determination letter must use form FTB 3500, Exemption Application. For more information, go to ftb.ca.gov and search for **3500**.

B What and Where to File

Send form FTB 3500A, with an original signature of either:

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

Mail completed form FTB 3500A, with a copy of the organization's IRC Section 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), or 501(c)(7), federal determination letter to:

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

If additional information is required, we will contact the officer or representative designated on form FTB 3500A.

If you have questions about form FTB 3500A, call 916.845.4171.

C What Happens Next

Upon receipt of the completed documents, the FTB will send the organization a letter acknowledging the federal tax exemption under IRC Section 501(c)(3), (c)(4), (c)(5), (c)(6), or (c)(7), and specify the effective date of the organization's exemption under California law.

The organization must notify the FTB when the Internal Revenue Service (IRS) revokes their federal tax-exempt status. The FTB will revoke the organization's tax-exempt status if the organization fails to meet certain Revenue and Taxation Code (R&TC) provisions governing exempt organizations. If an organization's tax-exempt status is revoked or denied, the organization will need to file form FTB 3500 to reinstate its tax-exempt status.

D Incorporating in California

If the organization is not incorporated in California and wishes to do so, the organization should first incorporate with the California Secretary of State (SOS), then file form FTB 3500A with the FTB to obtain tax-exempt status. For more information on incorporating, go to the SOS's website sos.ca.gov.

An unincorporated organization that has tax-exempt status, and then incorporates, must reapply for California tax-exempt status.

Foreign Corporations

If the organization is incorporated in another state or country, it is considered a "foreign corporation." The organization may qualify to do business in California if it complies with the California Corporations Code requirements. For more information on qualifying, go to the SOS's website sos.ca.gov.

Organizational Requirements

The IRS only has organizational requirements for IRC Section 501(c)(3), however, California has organizational requirements for the following and other applicable Sections under 23701. Refer to the California 3500, Exemption Application Booklet Guidelines for Organizing Documents and Sample articles.

| IRC | R&TC |
|-----------|--------|
| 501(c)(3) | 23701d |
| 501(c)(4) | 23701f |
| 501(c)(5) | 23701a |
| 501(c)(6) | 23701e |
| 501(c)(7) | 23701g |

E Trusts

Trusts organized and operated for purposes described in R&TC Section 23701d are treated as nonprofit corporations for tax-exempt purposes.

F Retroactive Exempt Status

For California franchise and income tax purposes, organizations seeking exemption based on their federal determination letter will be tax-exempt for state purposes beginning on the federal exempt effective date on the federal determination letter. If the entity's incorporation date is prior to the federal effective determination date, consider filing form FTB 3500.

We may consider this form as a claim for refund if the organization is subsequently found to be tax-exempt during the same period it previously paid tax. Under Cal. Regs., tit.18, section 23701, in no event shall a claim for refund be allowed unless timely filed under R&TC Section 19306.

G Group Exemption

Parent organizations requesting group exemption for their subordinates complete PART II of this form.

If the parent organization does not want to obtain group exemption, but wants tax-exempt status for specific subordinates, have each subordinate send the following:

- Form FTB 3500A, with the subordinate's name on the form.
- A copy of the parent organization's group ruling letter from the IRS, or a letter from the IRS to the subordinate that indicates the subordinate is covered under the parent organization's IRS group exemption.
- A letter from the parent organization on their letterhead indicating the entity is a subordinate of their organization.

H Suspended/Forfeited Status

An organization must be active and in good standing to retain tax-exempt status. If the organization is not currently in good standing and all filing requirements have been satisfied and/or amounts due have been paid, this form may be considered a request to bring the organization relief from suspension or forfeiture under R&TC Section 23776.

If the corporation is not in good standing (suspended/forfeited) with the SOS or FTB, send form FTB 3557E, Application for Certificate of Revivor.

I IRS Revocation

If the organization's IRS exemption is revoked and then reinstated. Send us a copy of the following with the Form 3500A:

- Original IRS exemption determination letter
- IRS revocation letter
- Current IRS exemption determination letter

J Filing Requirements

California tax-exempt organizations may have to file one or more of the following returns:

- Form 199, California Exempt Organization Annual Information Return.
- FTB 199N, Annual Electronic Filing Requirement for Small Exempt Organizations, (California e-Postcard).
- Form 109, California Exempt Organization Business Income Tax Return.

Form 199, California Exempt Organization Annual Information Return

Generally, organizations with normal gross receipts greater than \$50,000 must file Form 199. Private foundations and certain nonexempt charitable trusts, regardless of gross receipts, must also file Form 199. Get Form 199 instructions for exceptions to this rule.

FTB 199N California e-Postcard

Organizations with normal gross receipts equal to or less than \$50,000, can fulfill their annual filing requirement using FTB 199N. FTB 199N is an electronic filing available only on FTB's website. For more information go to ftb.ca.gov and search for **199N**.

The organization's filing requirement depends on normal gross receipts:

| Normal gross receipts | File |
|--|----------|
| Gross receipts normally \$50,000 or less* | FTB 199N |
| Gross receipts more than \$50,000 | Form 199 |
| Private foundation (regardless of gross receipts) | Form 199 |
| Nonexempt charitable trusts described in IRC Section 4947(a)(1) (regardless of gross receipts) | Form 199 |

*Organizations eligible to file the FTB 199N may choose to file Form 199.

"Normally \$50,000 or less" means if the organization has been:

| In existence for | And received Gross Receipts/ Pledges of |
|--|---|
| 1 year or less | \$75,000 or less |
| More than 1 year but less than 3 years | \$60,000 or less (average for current year and immediately preceding year) |
| 3 years or more | \$50,000 or less (average for current year and 2 immediately preceding years) |

Form 109, California Exempt Organization Business Income Tax Return

Generally, a tax-exempt organization files Form 109 when its income exceeds \$1,000 from a trade or business unrelated to its exempt purposes, even if the profits are used for exempt purposes. For more information, go to ftb.ca.gov and search for **109**.

Other requirements

For detailed information about state filing requirements, fees, and penalties, get FTB Pub. 1068, Exempt Organizations – Filing Requirements and Filing Fees. Go to ftb.ca.gov and search for **1068**.

Specific Line Instructions

Provide the following:

- California Corporation number (seven digits) or California SOS file number (12 digits)
- Federal Employer identification number (FEIN)
- Organization name as shown in the organization's creating document
- Address

Private Mail Box (PMB) – Include PMB number in the address field.

Write "PMB" first, then the box number. Example: PMB 123.

PART I — Entity Information

Line 1 – Entity type

Check the box for the exempt organization's entity type.

Corporation: The entity has endorsed articles of incorporation from the SOS, or is a foreign entity that has articles of incorporation on file in another state or country.

Association: The entity is not incorporated in California, another state, or country.

Trust: A trust may be created by language in a will or in a written trust instrument. The trust creates legal obligations for the person (trustee) who manages the assets of the trust.

Foreign Corporation: Incorporated in another state or country. Give the name of the state or foreign country in which the entity is incorporated.

Line 5 – IRS information

If the entity was suspended, revoked, or audited by the IRS, check the "Yes" box and explain the reason for the suspension, revocation, or audit by the IRS.

PART II — Group Exemption

The parent organization must have California tax-exempt status before it can apply for group exemption.

List of subordinates

Include a list of subordinates to be covered under the group exemption. The list must include:

- Name of subordinate
- California corporation number
- Federal employer identification number
- Address

How to Get California Tax Information

(Keep this page for future use.)

Automated Phone Service

Use our Automated Phone Service to get recorded answers to many of your questions about California taxes and to order California Business Entity tax forms and publications. This service is available in English and Spanish to callers with touch-tone telephones. Have paper and pencil ready to take notes.

Call from within the United States 800.338.0505
Call from outside the United States 916.845.6500

Where to Get General Tax Information

By Internet – You can get answers to Frequently Asked Questions at ftb.ca.gov.

By Phone – You can hear recorded answers to Frequently Asked Questions 24 hours a day, 7 days a week. Call our automated phone service at the number listed above. Select “Business Entity Information,” then select “Frequently Asked Questions.” Enter the 3-digit code, listed below, when prompted.

Code – Prefiling Assistance

715 – If my actual tax is less than the minimum franchise tax, what figure do I put on line 23 of Form 100 or Form 100W?

717 – What are the current tax rates for corporations?

718 – How do I get an extension of time to file?

722 – When does my corporation file a short period return?

734 – Is my corporation subject to a franchise tax or income tax?

S Corporations

704 – Is an S corporation subject to the minimum franchise tax?

705 – Are S corporations required to file estimated payments?

706 – What forms do S corporations file?

707 – The tax for my S corporation is less than the minimum franchise tax. What figure do I put on line 22 of Form 100S?

Exempt Organizations

709 – How do I get tax-exempt status?

710 – Does an exempt organization have to file Form 199?

735 – Does an exempt organization have to file FTB 199N, California e-Postcard?

736 – I have exempt status. Do I need to file Form 100 or Form 109 in addition to Form 199?

Minimum Tax and Estimate Tax

712 – What is the minimum franchise tax?

714 – My corporation is not doing business; does it have to pay the minimum franchise tax?

Billings and Miscellaneous Notices

723 – I received a bill for \$250. What is this for?

Miscellaneous

701 – I need a state Employer ID number for my business. Who do I contact?

703 – How do I incorporate?

737 – Where do I send my payment?

Letters

If you write to us, be sure your letter includes the California corporation number, or FEIN, your daytime and evening telephone numbers, and a copy of the notice. Send your letter to:

EXEMPT ORGANIZATIONS UNIT MS F-120
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

We will respond to your letter within ten weeks. In some cases we may need to call you for additional information. **Do not** attach correspondence to your tax return unless it relates to an item on the return.

Your Rights As A Taxpayer

Our goal includes making certain that your rights are protected so that you have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you request written advice from the FTB on whether a particular transaction is taxable.

Where to Get Tax Forms and Publications

By Internet – You can download, view, and print California tax forms and publications at ftb.ca.gov.

By Phone – You can order California tax forms from 6 a.m. to 10 p.m. weekdays, 6 a.m. to 4:30 p.m. Saturdays, except holidays. Call our automated phone service at the number listed above. Select “Business Entity Information,” then select “Forms and Publications.” Follow the recorded instructions and enter the 3-digit code, listed below, when prompted. To order prior year forms, call the number listed under “Assistance.”

Allow two weeks to receive your order. If your corporation's mailing address is outside California, allow three weeks.

Code

817 – California Corporation Tax Forms and Instructions. This booklet includes: Form 100, California Corporation Franchise or Income Tax Return

814 – Form 109, California Exempt Organization Business Income Tax Return

815 – Form 199, California Exempt Organization Annual Information Return

818 – Form 100-ES, Corporation Estimated Tax

802 – FTB 3500, Exemption Application

831 – FTB 3500A, Submission of Exemption Request

943 – FTB 4058, California Taxpayers' Bill of Rights

By Mail – Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

Internet and Telephone Assistance

Telephone assistance is available year-round from 7 a.m. until 5 p.m. Monday through Friday, except holidays. Hours are subject to change.

Website: ftb.ca.gov

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States

TTY/TDD: 800.822.6268 for persons with hearing or speech impairments

IRS: 800.829.1040 call the IRS for federal tax questions

Asistencia Por Internet y Teléfono

Asistencia telefónica está disponible todo el año durante las 7 a.m. y las 5 p.m. lunes a viernes, excepto días festivos. Las horas están sujetas a cambios.

Sitio web: ftb.ca.gov

Teléfono: 800.852.5711 dentro de los Estados Unidos
916.845.6500 fuera de los Estados Unidos

TTY/TDD: 800.822.6268 personas con discapacidades auditivas y del habla

IRS: 800.829.1040 llame al IRS para preguntas sobre impuestos federales