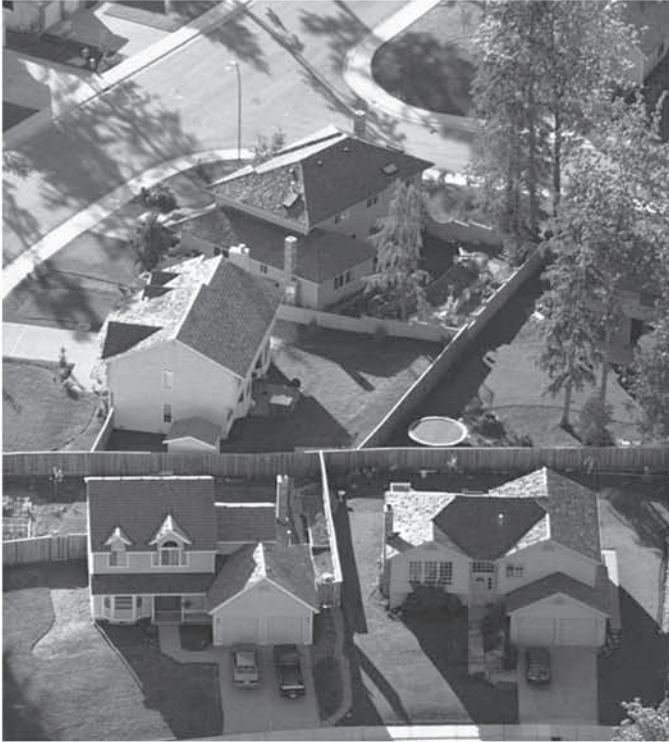




STATE OF CALIFORNIA
Franchise Tax Board



Guidelines for Homeowners' Associations



Introduction

Homeowners' associations (HOAs) provide maintenance, care, and management of residential real property. This publication answers the most frequently asked questions for tax-exempt homeowners' associations.

HOA Tax-Exempt Status Requirements

Property Type*	To Qualify for Tax-Exempt Status
Condominium management associations	Membership in the association is a condition of owning a unit, home, or lot in the development.
Residential real estate management associations	
Cooperative housing corporations	
Time-share associations	
Mutual water companies	Provide water to residential members.

*The property must be at least 85 percent residential.

California State and Federal Differences

The table below outlines the California and federal differences for each organization type.

Organization Type	California Law	Federal Law
Homeowners' associations	Apply for and receive a determination letter from us to get tax-exempt status under Revenue and Taxation Code (R&TC) Section 23701t (patterned after Internal Revenue Code Section 528 and Federal Treasury Regulations Section 1.528)	Under IRC Section 528 and Federal Treasury Regulations Section 1.528, organizations may make an annual election for exemption by filing an Internal Revenue Service Form 1120H, <i>U.S. Income Tax Return for Homeowners Associations</i> .
Mutual ditch or irrigation companies. (also known as mutual water companies)	California does not have a similar law to IRS. A mutual water company may qualify for tax-exempt status as an HOA under R&TC Section 23701t.	May be exempt under Internal Revenue Code (IRC) Section 501(c)(12).

HOA Tax-Exempt Status Application Process

To obtain state tax-exempt status, you must complete Form 3500, *Exemption Application*, and receive an *Exempt Determination Letter* from us. To get the application, go to ftb.ca.gov and search for **3500**.

Organizations that do not receive tax-exempt status from California remain subject to the minimum franchise or income tax.

Submit the application at least 90 calendar days before you need tax-exempt status to allow adequate processing time.

You must provide **all** information required for Form 3500, *Exemption Application*, specifically:

- The information and documents required on:
 - Sides 1 through 8.
 - Side 15, Section T.
- The original signature of an authorized individual, such as:
 - An elected officer.
 - A director.
 - An authorized representative.

Mail your completed application with the \$25 application fee, check or money order payable to the Franchise Tax Board, to: FRANCHISE TAX BOARD, PO BOX 1286, RANCHO CORDOVA, CA 95741-1286.

Homeowners' Association Tax-Exempt Qualification Requirements

Each organization must meet two general requirements or tests (regardless of the section of law under which it applies for tax-exempt status).

The first test is the organizational test. The organization must create a document that contains the appropriate language for the section under which the organization is applying for tax-exempt status. Refer to the *Organizational Test: Corporations* or *Organizational Test: Unincorporated Associations* sections below for document samples.

The second test is the operational test. Each organization must:

- Be active and the section of law under which the organization is applying for exemption must permit its activities. If the organization is inactive, it will not qualify for tax-exempt status.
- Operate for the purposes specified under the applicable law section. As part of the operational test, the HOA must meet the requirements of the source of income test and the expenditures test (R&TC Section 23701t).
- Meet the membership definition with a minimum of two units owned by different persons.

Organizational Test: Corporations

A corporation is created when the Secretary of State endorses the Articles of Incorporation. The Articles must meet the California Corporations Code requirements (mutual benefit) **and**, if the corporation applies for tax-exempt status, the California Revenue and Taxation Code Section 23701t requirements. The following example meets both code requirements for homeowners' associations (except cooperative housing corporations):

Articles of Incorporation

I

The name of this corporation is _____

II

This corporation is a nonprofit mutual benefit corporation and is not organized for the private gain of any person. The purpose of this corporation is to engage in any lawful act or activity for which a corporation may be organized under such law.

III

The specific purpose of this corporation is to operate a homeowners' association within the meaning of Section 23701t of the Revenue and Taxation Code.

IV

The name and address in the State of California of this corporation's initial agent for service of process is _____

V

Notwithstanding any of the above statements of purposes and powers, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the specific purpose of this corporation.

(Incorporator Signature)

(Type or Print Incorporator Name)

Organizational Test: Unincorporated Associations

An unincorporated association may be created by a constitution, articles of association, or bylaws that contain required language to meet the organizational requirement. The following format is acceptable:

1. The name of the organization.
2. A statement that indicates the organization is organized for nonprofit purposes and that the individual members will not derive profit from the organization. An appropriate clause example:
"This organization does not contemplate financial gain or profit for its members and is organized for nonprofit purposes."
3. The specific and primary purpose of the organization. An acceptable clause example:
"The specific and primary purpose of the association is to operate a homeowners' association within the meaning of Section 23701t of the California Revenue and Taxation Code."
4. A limitation clause. An appropriate clause example:
"Notwithstanding any of the above statements of purposes and powers, this organization shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the specific purpose of this organization."

You can amend an existing document (bylaws) to include these provisions or you can adopt a new document. In either case, board of directors' members must sign the new instrument or amendments.

Operational Test

General Requirements

Your organization must operate within the requirements of R&TC Section 23701t (patterned after IRC Section 528 and Federal Treasury Regulations Section 1.528). If the organization is not active and does not meet the operational test, then it will not qualify for tax-exempt status. We will consider your organization to operate within the requirements of R&TC Section 23701 if it meets **all** of the following requirements:

1. Must meet the 85 percent residential test as defined under IRC Section 528 and Federal Treasury Regulations Section 1.528.
2. Source of income test: 60 percent or more of gross income comes from membership dues, fees, and assessments. In the case of a cooperative housing corporation, payments from stockholder members to pay acquisition indebtedness or other fees are considered fees and assessments.
3. Expenditure test: 90 percent or more of the expenses for the year are for acquisition, construction, management, maintenance, and care of association property or, in the case of a time-share association, for activities provided to or on behalf of the members of the association.
4. No part of the net earnings are used to benefit any private individual other than in the normal course of activities of the association.
5. Amounts received as membership dues, fees, and assessments are transferred and held in trust to provide for the management, maintenance, and care of association property if they are not used for association purposes during the year.
6. To meet the membership definition, a minimum of two units or lots must be owned by different persons.

Mutual Water Company Requirements

If your organization is a mutual water company, it must meet the operational test general requirements and **all** of the following must be true to qualify for tax-exempt status:

1. Your members use the water for residential purposes only.
2. You do not charge members based on water usage amounts. Instead, you assess or charge the members for water on an equal basis or based on the size or value of each member's property.
3. If you use water meters, then income from metered assessments, when combined with other nonexempt function income, does not exceed 40 percent of the total receipts.

We consider metered charges for water exempt function income to the extent the amount assessed is a flat rate for a specified quantity of water. We consider metered charges based on use as income for services and taxable.

California law does not cover anything comparable to Section 501(c)(12) of the Internal Revenue Code granting exemption to certain mutual ditch or irrigation companies (also known as mutual water companies). Therefore, federal exemption under IRC Section 501(c)(12) does not guarantee the company qualifies for California tax-exempt status.

Filing Requirements

Refer to the tables below for filing requirements. Then, refer to the next sections for specific filing instructions.

If your homeowners' association is granted tax-exempt status, it may be required to file Form 199, FTB 199N and/or Form 100. The requirement to file Form 199 or FTB 199N is independent of the requirement to file Form 100. The amount and type of income received are the determining factors.

Organizations that are tax-exempt in California may be required to file one or more of the following:

Form	Title
199	<i>Exempt Organization Annual Information Return</i>
199N	<i>California E-Postcard (Annual Electronic Filing Requirement for Small Exempt Organizations)</i>
100	<i>Corporation Franchise or Income Tax Return</i>

Use the chart below to determine your filing requirements.

Exempt Under All R&TC Sections 23701	File Form 199 or FTB 199N	
	Form 199	FTB 199N
Tax year 2012 to present – Gross receipts normally equal to or less than \$50,000	No	Yes
Tax year 2010 and 2011 – Gross receipts normally equal to or less than \$25,000	No	Yes
Tax year 2009 and prior – Gross receipts normally equal to or less than \$25,000	No requirement to file	
Tax year 2012 to present – Gross receipts greater than \$50,000	Yes	No
Tax year 2011 and prior – Gross receipts greater than \$25,000	Yes	No

Exempt Under R&TC Section 23701t	Form 100 Filing Requirement
Taxable income greater than \$100	Yes
Taxable income equal to or less than \$100	No

Form 199, Exempt Organization Annual Information Return

We define gross receipts as the total amounts the organization received **from all sources** during its annual account period – **without subtracting** any costs or expenses (includes cost of goods sold, cost of operations, or expenses to earn, raise, or collect such amounts).

To determine your gross receipts average, use the charts below.

Tax Year 2012 to present

If your organization has existed:	File Form 199 if the gross receipts threshold exceed:
One year or less	\$75,000
More than one year, but less than three years	\$60,000 (average for current year and immediate prior year)
Three years or more	\$50,000 or less (average for current year and immediate prior two years)

Tax Years 2011 and Prior

If your organization has existed:	File Form 199 if the gross receipts threshold exceed:
One year or less	\$37,500
More than one year, but less than three years	\$30,000 (average for current year and immediate prior year)
Three years or more	\$25,000 (average for current year and immediate prior two years)

Due Date

You must file Form 199 on or before the 15th day of the 5th month after the close of your organization's tax year. For example, if your tax year ends on December 31, the due date is May 15. If the due date falls on a weekend or state holiday, file by the next regular business day.

Extension of Time to File

An extension allows you more time to file the return, not an extension of time to pay any fee that may be due.

We will grant an automatic six-month extension to file a return if **both** of the following conditions exist:

- Your organization is not suspended on the original due date.
- You file your organization's return on or before the extended due date.

Filing Fee

Generally, if you file Form 199, you pay a fee with the return. The amount depends upon when you file and when you make your payment. (R&TC Section 23772)

File your return	Filing fee paid	Fee amount
By original due date.	By original due date.	\$10
After original due date, but on or before the extended due date.	After the original due date, but on or before the extended due date.	
After extended due date.	By original due date.	
By original due date.	After original due date.	\$25
After original due date, but on or before the extended due date.	After the extended due date.	

Exceptions

The filing fee does not apply if your average gross receipts are less than the filing threshold.

Delinquent Form 199 Penalty

We impose a penalty if you do not file your organization's Form 199 by the extended due date, regardless of whether you pay the fee. The penalty is \$5 per month or part of a month the Form 199 is late. The maximum penalty is \$40. We impose the penalty from the original due date of the return. (R&TC Section 23772)

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

California requires small tax-exempt organizations to electronically file an annual informational notice. We do not offer a paper form; we accept only the electronic filing. (R&TC Section 23772)

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, then you must file Form 199.

There is no cost to file the *California e-Postcard*. If your average gross receipts threshold is greater than the allowable threshold, then we may send you a bill.

Who Must File

We do not require organizations with gross receipts that are normally equal to or less than the threshold to file Form 199, *Exempt Organization Annual Information Return*, but require them to electronically file FTB 199N, *California e-Postcard*. Organizations that meet the requirement to file FTB 199N may choose to file a complete Form 199.

Organizations Not Permitted to File FTB 199N, California e-Postcard

Tax-exempt organizations with annual gross receipts normally greater than the threshold, cannot file FTB 199N but must file Form 199 instead.

Due Date

You must file the *California e-Postcard* on or before the 15th day of the 5th month after the close of your organization's tax year. For example, if your tax year ends on December 31, the due date is May 15. If the due date falls on a weekend or state holiday, file by the next regular business day.

Extension of Time to File

There is no extension of time to file.

Form 100, California Corporation Franchise or Income Tax Return

Homeowners' associations use Form 100 to report the entity's taxable income.

Taxable income

Taxable income is the association's total gross income minus exempt function income (includes dues, fees, and assessments from members) and any deductions **directly** connected with the production of the gross nonexempt function income. Taxable income includes:

- Interest income (includes interest from members).
- Dividends.
- Nonmember receipts.
- Gains from the sale of property.
- Health service fees from members.
- Meals or food service fees from members.
- Housekeeping service fees from members.
- Laundry use fees from members.
- Amounts received from members for use of a facility for an evening, weekend, week, etc.

If the nonexempt function income (subject to tax) for the year exceeds \$100, then the organization must file Form 100.

Expenses

Expenses or losses relating to production of exempt function income cannot be used as deductions or offsets against taxable income. Identifying expenses attributable to taxable nonmember income can be difficult.

Direct expenses, such as fees on the sale of property, are deductible because they are **directly related** to the income from the sale. However, deciding whether other expenses are deductible can be difficult to determine. For instance, the association may have expenses for accounting and bookkeeping services, collecting member dues and fees, making deposits, and paying bills. The association will incur these expenses whether or not the activity produces taxable income. If the bank account accrues interest, that interest is taxable income. The association may incur some additional expense to cause that interest to accrue. However, the additional expense is **incidental** to, rather than **directly related** to, the accrual of the interest income. Our policy allows a deduction for the greater of one percent of taxable nonmember investment income or \$100 to organizations unable to determine and fully substantiate deductions directly attributable to the nonexempt function income.

Tax Rate

- Use the general corporate tax rate to compute the tax.
- Tax-exempt organizations are not subject to the minimum franchise tax.
- Estimated tax payments may be required.

Due Date

The due date is the 15th day of the 4th month after the close of the taxable year. If the taxable year ends on December 31, the due date is April 15.

Extension of Time to File

An extension allows you more time to file the return, not an extension of time to pay any fee that may be due. We will grant an automatic six-month extension to file a return if **both** of the following conditions exist:

- Your organization is not suspended on the original due date.
- You file your organization's return on or before the extended due date.

Form 100-ES, Corporation Estimated Tax

Form 100-ES is used to figure and pay estimated tax. Estimated tax is the amount of tax the entity expects to owe for the taxable year.

One or more payments of estimated tax are required annually from exempt homeowners' association with non-exempt function income.

Estimated tax is payable in four installments. The installments are due and payable by the 15th day of the 4th, 6th, 9th, and 12th month of the taxable year. When the due date falls on a weekend or holiday, the deadline to file and pay without a penalty is extended to the next business day.

Get the instructions for Form 100-ES for more detailed information regarding the filing requirement.

Nonexempt Organizations

An HOA is not exempt from state franchise or income tax if any of the following apply:

- It has not filed Form 3500, *Exemption Application*, to request tax-exempt status.
- It filed Form 3500, but we denied tax-exempt status.
- We revoked the organization's tax-exempt status because the organization:
 - No longer qualified for exemption.
 - Failed to comply with exempt organization filing requirements.
 - Failed to pay a balance due.

Filing Requirements for Nonexempt Organizations

If your organization is:	And is:	Filing requirement:*	Payment:
Incorporated.	Not tax-exempt.	Form 100, <i>California Corporation Franchise or Income Tax Return</i> .	Minimum franchise tax or measured tax, whichever is greater.
Unincorporated.	Not tax-exempt.	Form 100, <i>California Corporation Franchise or Income Tax Return</i> .	Tax at the corporate rate on any taxable income for the year. No franchise tax.

*Corporations and unincorporated associations that are not tax-exempt should not file Form 199, *California Exempt Organization Annual Information Return*.

Raffles

Certain tax-exempt organizations (includes homeowners' associations) may conduct raffles if they meet the requirements specified in California Penal Code Section 320.5.

The Registry of Charitable Trusts, through the office of the California Attorney General, is responsible for administering the law. If you have questions regarding the detailed requirements or how to register, contact that office by:

- Web: oag.ca.gov
Select Programs A-Z, then select Charities.
- Phone: 916.445.2021
- Mail:

REGISTRY OF CHARITABLE TRUSTS
OFFICE OF THE ATTORNEY GENERAL
PO BOX 903447
SACRAMENTO CA 94203-4470

Definitions

To determine whether your organization qualifies for tax-exempt status as a homeowners' association, refer to the following information and definitions:

Association Property

Real or personal property held by the organization or held in common by members of the organization is considered association property if it is available for the common benefit of all members of the organization and tends to increase the enjoyment of the private residences by their owners (for example, swimming pools and tennis courts). On the other hand, facilities or areas set aside for nonmembers, or used primarily by nonmembers, are not association property (for example, property owned by an organization for the purpose of leasing it to nonmembers is not association property).

Property held privately by members of the association qualifies as association property if:

- It affects the overall appearance or structure of the property (for example, exterior walls, roofs, and landscaping).
- A covenant relating to the exterior appearance or maintenance that applies to all property in the project.
- A mandatory assessment at least once a year on all association members for property maintenance.
- Association membership is a condition of every person's property ownership within the project.

Areas and facilities traditionally thought of as government-owned units are included in association property (for example, roadways, parklands, sidewalks, streetlights, etc.).

Time-share association members have the right to use association property because of recorded easements, covenants, or recorded instruments related to the time-share project (effective for taxable years beginning January 1, 1998, or later).

Condominium Management Association

This association manages a condominium development. It is composed of owners of separate units within a condominium project. The owners also are co-owners or tenants-in-common in the common areas of the project.

Residential Real Estate Management Association

An association composed, generally, of single-family dwelling owners located in a subdivision, development, or similar area. It is formed to enforce the covenants that relate to the architecture and appearance of the development and to maintain the common areas.

Time-Share Association

Any organization (other than a condominium management association) organized and operated to provide for the acquisition, construction, management, maintenance, and care of association property if any member thereof holds a time-share right to use, or a time-share ownership interest in, real property constituting association property.

Cooperative Housing Corporation

A cooperative housing corporation is an incorporated entity that holds title to improved real property. The members of the association receive a right of exclusive occupancy in a portion of the property through stock ownership.

- For federal purposes, a cooperative housing corporation does not qualify for tax-exempt status as a homeowners' association.
- A limited-equity housing cooperative is included in the definition of *cooperative housing corporation*. However, the organizational requirements for a limited-equity housing cooperative are different from those for homeowners' associations in general. Refer to the definition for *Limited-Equity Housing Cooperative*.

Limited-Equity Housing Cooperative

This definition is found in Section 33413.7 of the California Health and Safety Code. A limited-equity housing cooperative is a corporation that is organized on a cooperative basis and is **one** of the following:

- Incorporated under the nonprofit public benefit law.
- Holds title to real property as the beneficiary of a trust that provides for the distribution of the property to a public or charitable entity upon termination of the trust.
- Holds title to real property subject to conditions that will result in distribution of the property to a public or charitable entity upon dissolution of the corporation.
- Holds a leasehold interest of at least 20 years duration and conditioned on the corporation's continued qualification as a limited-equity housing cooperative. The property must revert to a public or charitable entity.

The Articles of Incorporation or the bylaws require:

- The corporation to buy back the stock or membership interest of resident owners who cease to be permanent residents.
- The corporation to sell the stock or membership interest bought back from former members to new members at the same price it paid for the stock or membership interest.
- The affirmative vote of two-thirds of the resident owners or shareholders to amend the Articles of Incorporation or bylaws.

Substantially All Test

"Substantially all" means almost all. The test is, of necessity, somewhat different depending upon the type of residences that are owned by members of the association. All association types are subject to the substantially all 85 percent test as defined in IRC Section 528 and Federal Regulations Section 1.528.

Condominium Management Association

Individuals use at least 85 percent of the units' total square footage in the association for residential purposes. The phrase "residential purposes" includes the following:

- A unit constructed for use as a residence but never occupied.
- A unit, which is not occupied but has been in the past, constructed for residence use and the individual occupied as a residence.
- Units used for purposes related to residential use, such as laundry areas, swimming pools, tennis courts, storage rooms, and areas used by maintenance personnel.

Residential Real Estate Management Association

We consider lots (includes unimproved lots) or buildings used by individuals as a residence if at least 85 percent of the lots are zoned for residential purposes. We consider lots zoned for residential purposes even if they may be used for parking spaces, swimming pools, tennis courts, schools, fire stations, libraries, churches, or some other purpose that is auxiliary to residential purposes. However, shopping areas are not residential areas.

Dual Use of Facilities or Personnel

If facilities or personnel are used, both for association exempt function purposes and production of nonexempt function income (income subject to tax), the expenses will be allocated between the two activities. Only that portion of the expenses directly connected to the production of nonexempt function income is deductible. The association should be prepared to fully substantiate that the deductions taken against taxable income are not exempt function expenses.

Exempt Function

This function is the primary reason why a tax-exempt organization is formed. In the case of an exempt homeowners' association, it is the acquisition, construction, management, maintenance, and care of association property.

Exempt Function Income

This income is an amount received as membership dues, fees, or assessments from members as owners, rather than as customers, of the association's services.

Dues, fees, or assessments will not be considered exempt function income unless each member's liability for payment arises solely from membership in the association. Amounts based on the value or size of the property are considered exempt function income. However, amounts based on the extent of member facility use are not exempt function income. Generally, for

membership dues, fees, or assessments on a residential unit to be exempt function income, the unit must be used for, or expected to be used for, residential purposes.

- Dues, fees, or assessments paid to an organization by a developer on unfinished or finished units or lots that are unsold are exempt function income, even though the developer does not use the units or lots.
- Excess assessments made during a tax year that are rebated to members or applied to their future assessments are considered exempt function income for that tax year. However, if the excess assessments are applied to a future year's assessments, they also will be considered exempt function income for that specific future year.

Nonexempt Function Income (Income Subject to Tax)

Taxable income is:

- The **gross income** for the taxable year (excludes membership fees, dues and assessments from tenant-shareholders or owners of residential units, residences, or lots), **less**
- The **deductions** allowed by this part which are directly connected with the production of the gross income (excludes exempt function income).

Example

$$\begin{array}{r} \text{Gross Income} \\ - \text{Deductions} \\ \hline = \text{Taxable Income} \end{array}$$

Nonexempt function income includes amounts received from nonmembers, such as:

- Interest earned on amounts set aside for future repairs or improvements.
- Laundry use fees from members.
- Amounts received for work done on privately owned property, which is not association property (for example, painting of interior walls).
- Amounts received from members to pay for their transportation to or from shopping areas, work locations, etc.
- Amounts received from members for special use of the organization's facilities.

Exception: Amounts received from member-tenants of residential units owned by members for special use of an association's facilities will be considered as exempt function income if:

- The member paid only once in any 12-month period.
- The privilege obtained from the payment lasts for the entire 12-month period or portion of the period in which the facility is commonly in use.

Examples:

- An annual fee for use of tennis courts or swimming pools is considered exempt function income.
- A payment for the use of a building for an evening, weekend, week, etc., is not considered exempt function income.

Amounts that would be taxable income under Section 23701t and are excluded from gross income under general tax law (for example, interest earned on obligations of the United States) are nonexempt function income. As such, this income ordinarily would be taxable.

However, since it is not subject to California corporation income tax, it is also not taxable to the tax-exempt homeowners' association.

Qualifying Gross Income: 60 Percent Test

Sixty percent or more of the gross income of the organization for the taxable year consists solely of amounts received as membership dues, fees, and assessments from either of the following:

- Tenant-stockholders or owners of residential units, residences, or lots.
- Owners of time-share rights to use, or time-share ownership interests in, association property in the case of a time-share.

Qualifying Expenditures: 90 Percent Test

At least 90 percent of the association's expenses must be to acquire, construct, manage, maintain, and care for association property. They can be for current operating expenses or for capital expenditures. Qualifying expenditures include expenditures on association property, even if the property may produce income that is nonexempt function income (for example, expenditures on a swimming pool are qualifying expenditures even though guest fees are not exempt function income). Expenditures used both for association property and other property must be allocated on a reasonable basis.

Examples of qualifying expenditures include:

- Salaries of an association manager and secretary.
- Security guards.
- Legal and accounting fees.
- Current operating expenses for tennis courts, swimming pools, and recreation halls.
- Replacement of common buildings and facilities.
- Real estate taxes imposed on association property.

Qualifying Expenditures: 90 Percent Test

At least 90 percent of the association's expenses must be to acquire, construct, manage, maintain, and care for association property. They can be for current operating expenses or for capital expenditures. Qualifying expenditures include expenditures on association property, even if the property may produce income that is nonexempt function income (for example, expenditures on a swimming pool are qualifying expenditures even though guest fees are not exempt function income). Expenditures used both for association property and other property must be allocated on a reasonable basis. Examples of qualifying expenditures include:

- Salaries of an association manager and secretary.
- Security guards.
- Legal and accounting fees.
- Current operating expenses for tennis courts, swimming pools, and recreation halls.
- Replacement of common buildings and facilities.
- Real estate taxes imposed on association property.

References

Topic	California Law	
Exempt homeowners' association	Revenue and Taxation Code Section 23701t	Internal Revenue Code Section 528 and Federal Treasury Regulations Section 1.528
Davis-Stirling Common Interest Development Act	Civil Code Sections 1350-1376	N/A
Definition of a limited-equity housing	Health and Safety Code Section 33007.5	N/A
Raffles	Penal Code Section 320.5	N/A

Contact Us

Web: ftb.ca.gov

Phone: 916.845.4171 (7 a.m. to 4:30 p.m. weekdays, except state holidays)

TTY/TDD: 711 or 800.822.6268 for persons with hearing or speech impairments

Mail: STATE OF CALIFORNIA
EXEMPT ORGANIZATIONS UNIT MS F-120

FRANCHISE TAX BOARD

PO BOX 1286

RANCHO CORDOVA CA 95741-1286

Forms and Publications on the Web

Form/Publication:	Purpose:	Go to ftb.ca.gov and search for:
Form 100, <i>California Corporation Franchise or Income Tax Return</i>	Tax Return	Form 100
Form 100-ES, <i>Corporation Estimated Tax</i>	Estimate Voucher for Form 100 and Form 109	Form 100ES
Form 109, <i>California Exempt Organization Business Income Tax Return</i>	Tax Return	Form 109
Form 199, <i>California Exempt Organization Annual Information Return</i>	Information Return	Form 199
FTB 199N, <i>California e-Postcard</i>	Electronic Information Return	FTB 199N
FTB Pub. 1038, <i>Guide to Dissolve, Surrender, or Cancel a California Business Entity</i>	Information to dissolve or withdraw an organization from California	Pub. 1038
FTB Pub. 1068, <i>Exempt Organizations Filing Requirements and Filing Fees</i>	Detailed information about state filing requirements, fees, and penalties	Pub. 1068
Form 3509, <i>Political or Legislative Activities By Section 23701d Organizations</i>	Declare political or legislative activities carried out by an R&TC Section 23701d	Form 3509
Form 3539, <i>Payment for Automatic Extension for Corporations and Exempt Organizations</i>	Extension voucher for Form 100, 109, and 199	Form 3539
FTB 4058, <i>California Taxpayers' Bill of Rights</i>	Information on state taxpayers' rights and how to request written tax advice from us	FTB 4058

Request Forms by Telephone

Phone: 800.338.0505

TTY/TDD: 711 or 800.822.6268 for persons with hearing or speech impairments

When prompted, select **business entity information**, then select **forms and publications** and enter the code for the form you need. (For prior year forms, call 800.852.5711.) Allow two weeks to receive your order.

Code	Form
817	Form 100, <i>California Corporation Franchise or Income Tax Return</i>
818	Form 100-ES, <i>Corporation Estimated Tax</i>
814	Form 109, <i>California Exempt Organization Business Income Tax Return</i>
815	Form 199, <i>California Exempt Organization Annual Information Return</i>
802	Form 3500, <i>Exemption Application</i>

Request Forms by Mail

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

