

GCFM 501(C)(3) Umbrella Status Renewal
Important: This form must be received by October 1, 2020

To renew your 501(C)(3) status with the Federation your club must already be under the Federation's umbrella. As a 501(C)(3) club under the Federation's umbrella, **by October 1** club treasurers must submit to the Federation's office the GCFM 501(C)(3) Umbrella Status Renewal form (below), along with a simple annual income and expense statement for the previous fiscal year (July 1, 2019 - June 30, 2020).

In addition **by November 15** clubs are required to file with the IRS for federal and with the MA Attorney General for state annual reporting requirements.

MA Attorney General (AG): Clubs must file an annual "Form PC" required of all public charities in the state of MA. Note: include Schedules A -1 and A-2. Also, you will need to attach a copy of the 990 EZ, including Schedule A, if your club's gross support is greater than \$5,000. There is a \$35 filing fee, payable via the AG's payment portal.

IRS: A 990 N e-post card is to be filed with the IRS for clubs with revenues below \$50,000. If your club's gross income from projects, cash donations, dues, etc., is over \$50,000, then you must file the 990 EZ form instead., in which case a copy of the filing must be included with the information you send to the Federation. No filing fee is required. Failure to file with the IRS will lead to the IRS removing your club from the Federation's tax-exempt umbrella.

Mail to:

The Garden Club Federation of Massachusetts, Inc
Attn: Second Vice - President RE: 501(C) (3) Umbrella Renewal Information
400 Fifth Ave, Suite 110 Waltham, MA 02451

GCFM 501(C)(3) Umbrella Status Renewal

Club's Name:

Club's EIN (Employer Identification Number) :

Mailing address: Is this the same mailing address as last year? (circle one) Yes No

Contact person: Is this the same contact person from last year? (circle one) Yes No (If no, provide contact information – name, address, phone #, e-mail address)

Please attach a copy of your income and expense statement for the previous fiscal year (July 1, 2019 - June 30, 2020).

Income was over \$50,000 (circle one) Yes No If yes, include a copy of your IRS 990-EZ form)