

501(c)(3) Umbrella Renewal Information

To retain your status as a Public Charity, you must:

- **BY OCTOBER 15**, send this form and attachment(s) to GCFM, Inc,
Attn: Second Vice President, 400 Fifth Ave, Suite 110, Waltham, MA 02451
- **BY NOVEMBER 15**, file a 990-N electronic postcard with the IRS AND send your Form PC with attachments to the MA Attorney General's Office (details below)

Club Name	Federal Tax ID/EIN	#
Mailing Address Same as last year? (Circle Y or N) Y N	MA Atty General Account Number	#
	MA Tax ID (on your sales tax exemption certificate ST-2 if you have one)	#
Club Contact Person Name Email Phone Number Same as last year? (Circle Y or N) Y N	Fiscal Year 21 Gross Revenue (July 1, 2020 through June 30, 2021)	\$
	Fiscal Year 21 Net Income (Revenue – Expense)	\$
ATTACH a copy of your income and expense statement for Fiscal Year 2021 (July 1, 2020 - June 30, 2021) If your gross revenue in FY21 was over \$50,000, also attach a copy of your IRS 990-EZ.	June 30, 2021 Net Assets (on Form PC line 5H and 990-EZ line 21)	\$

To renew your 501(c)(3) status with the Federation, your club must already be under the Federation's umbrella. (To apply, see our website for instructions.)

In addition to submitting this completed form to GCFM, clubs under the Federation umbrella must meet Federal and State reporting requirements to retain your tax-exempt status and to accept donations and fundraise in Massachusetts:

IRS: Go to www.irs.gov (not .org or .com). Submit just a 990-N (e-Postcard) if your gross receipts (dues, donations, ticket sales, etc.) are normally under \$50,000. This electronic form has just a few very simple questions about your club and no filing fee. The individual doing the filing first must set up a login, including some security questions. An online tutorial is available if needed. (If revenue is over \$50,000, submit a 990-EZ instead.)

MA Attorney General (AG): Go to www.mass.gov/service-details/annual-charities-filings for the form and instructions. You must submit a Form PC, including Schedules A-1 and A-2. Unless your gross revenue is under \$5,000, you also must attach an IRS form 990-EZ, including Schedule A. There is a \$35 filing fee, payable through the AG's payment portal.