



**Request for Past Due FTB 199N
 Annual Electronic Filing Requirement for Small Tax-Exempt Organizations (California e-Postcard)**

CALIFORNIA ASSOCIATION OF ADMINISTRATION OF JUSTICE EDUCATORS
 MICHAEL REID
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 WILMINGTON CA 90744-2311

Notice Number:
 1703448181013
 Entity ID:
 CORP 0687696
 Account Year End:
 12/31/16

We have no record your organization's FTB 199N, *Annual Electronic Filing Requirement for Small Tax-Exempt Organizations (California e-Postcard)*, for the indicated tax year.

Filing Requirements

To verify your organization's filing requirements, refer to PAGE 2.

According to your organization's filing requirement, you must take one of the following actions within 30 days of this notice date:

If FTB requested your organization to file Form 199N:

And your organization determined it has . . .	Then . . .
A Form 199N filing requirement and filed timely.	Complete Section 1 of the Questionnaire on PAGE 4 and mail to the address provided.
No Form 199N filing requirement.	<ul style="list-style-type: none"> • Refer to PAGE 2 for verification. • Complete Section 2 of the Questionnaire on PAGE 4 and mail to the address provided.
A Form 199N filing requirement and did not file timely.	Complete and file Form 199N To get Form 199N, go to ftb.ca.gov and search for FTB 199N .

We do not grant a time extension to file past due returns.

Consequences of Not Responding to this Notice

If you fail to respond or take corrective action within 30 days of this notice date, we may take one or more of the following actions:

FTB Action	Consequence
Suspend your organization's tax-exempt status.	Suspended organizations lose their corporate rights, powers, and privileges.
Revoke your organization's tax-exempt status.	The organization may be subject to the franchise tax that is equal to your California income multiplied by the appropriate tax rate or the \$800 minimum franchise tax, whichever is greater.
Collect your organization's past-due and unpaid taxes, fees, and penalties.	File tax liens against or seize and sell your organization's property.

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Tax Year Ending:
12/31/16

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Questionnaire

We filed FTB 199N or FTB 199 on ___/___/___ for the tax year ending ___/___/___.

We entered California Corporation or entity ID number: _____ on the return.

We entered the following name on the return: _____

Enclose a copy of the return or a copy of the confirmation page from FTB 199N. If you made a payment, enclose a copy of the front and back of the canceled check or a copy of a statement prepared by your financial institution that indicates the date of the payment, payment amount, and payee name.

Section 2 - FTB 199N not required. Check and complete all that apply.

- The organization formally dissolved or withdrew with the California Secretary of State on ___/___/___.
- The organization terminated or went out of business on ___/___/___.

The organization qualifies for one of the following exceptions from the requirement to file:

- A religious organization that has been given exemption as a church. Enclose a copy of your *Exempt Determination Letter* from the Franchise Tax Board or the Internal Revenue Service, which indicates exemption as a church.
- An organization not required to file FTB 199N. Enclose a copy of documentation that shows you meet the exception to the filing requirements we outline on PAGE 2.
- Using the three-year rule, the total gross receipts average did not exceed the gross receipts threshold for the tax year requested. Beginning with tax year 2010, file FTB 199N. Prior to tax year beginning 2010, enclose a financial statement showing all income and expenses.
- Other (enclose documentation that substantiates your explanation, if applicable):

Signature and Title

Date

Type or Print Name

Daytime Telephone Number

Provide your organization's address if it does not match the address on PAGE 1.

Number and Street

City, State, and ZIP Code

Mail only completed questionnaire and any required documentation to:
EXEMPT ORGANIZATIONS UNIT MS F120
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

476700121344

Filing Requirements

File FTB 199N based on your organization's gross receipts average that normally are equal to or less than the gross receipt threshold.

Gross receipts is defined as the total amount the organization received **from all sources** during its annual account period—**without subtracting** any costs or expenses (including operating costs and costs of goods sold or expenses to earn, raise, or collect such amounts).

To determine if your organization is required to file FTB 199N, refer to the tables below.

Tax year 2012 and Subsequent

If your organization has existed:	File FTB 199N if the gross receipts are equal to or less than these thresholds:
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 immediately preceding 2 years)

Tax year 2011 and Prior

If your organization has existed:	File FTB 199N if the gross receipts are equal to or less than these thresholds:
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 years)

If the gross receipt average exceed the threshold, then you must file Form 199, *California Exempt Organization Annual Information Return*.

Private foundations must file a completed Form 199 and pay the applicable filing fee.

Organizations Not Required to File FTB 199N

The following organizations are not required to file Form 199 or FTB 199N:

- Church, integrated auxiliary, convention or association of a church.
- Organization with exclusively religious activities of any religious order.
- Organization formed to carry out a function of a state or a public body carrying out that function and controlled by the state or a public body.
- Political organization exempt under California Revenue and Taxation Code (R&TC) Section 23701r.
- Qualified state tuition program exempt under R&TC Section 23711.
- Coverdell Education Savings Account exempt under R&TC Section 23712.
- Stock, bonus, pension, or profit sharing trust exempt under R&TC Section 17631.
- Nonprofit exempt quasi-governmental organization as described under California Regulation 23772.
- Subordinate organization included in the parent's group return.

Delinquent Penalty

If you do not file your *California e-Postcard* on time, you will not be assessed a penalty for late filing.

There is no cost to file the *California e-Postcard*.

Contact Us

Internet and Telephone Assistance

Website: ftb.ca.gov and search for charities

Telephone: Call 916.845.4171 from 7 a.m. to 4:30 p.m. weekdays, except state holidays

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

Your Rights as a Taxpayer

Our goal is to make certain we protect your rights. We want you to have the highest confidence in the integrity, efficiency, and fairness of our state tax system. The **California Taxpayers' Bill of Rights** (FTB 4058) includes information on state taxpayers' rights and how to request written tax advice from us.

In keeping with the California Taxpayers' Bill of Rights, taxpayers who have been unable to resolve their problems with us through regular channels may contact our Taxpayers' Rights Advocate.

Forms and Publications

Website

Go to ftb.ca.gov and search for the form name or number to get the form you need.

Form/Publication:	Purpose:	Go to ftb.ca.gov and Search for:
Form 199, <i>California Exempt Organization Annual Information Return</i>	Information Return Form	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.	1038
FTB Pub. 1068, <i>Exempt Organizations Filing Requirements and Filing Fees</i>	Detailed information about state filing requirements, fees, and penalties.	1068
FTB 4058, <i>California Taxpayers' Bill of Rights</i>	Information on state taxpayers' rights and how to request written tax advice from us.	4058

Telephone

Call us at: 800.338.0505 to request forms.

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

Mail

Request forms by mail to:

TAX FORMS REQUEST UNIT

FRANCHISE TAX BOARD

PO BOX 307

SACRAMENTO CA 95741-0307

(For form requests only. Do not mail Questionnaire or supporting documents to this address.)