



New reporting requirements for small tax-exempt organizations take effect January 1, 2011 (California Revenue and Taxation Code Section 23772). Small tax-exempt organizations are those with normal gross receipts of \$25,000 or less that, under these new reporting requirements, must electronically file the FTB 199N e-Postcard, available January 2011. This new requirement applies to account periods beginning on or after January 1, 2010.

Please read the instructions thoroughly before beginning the filing process. The entire process should take less than 15 minutes to complete.

## Due Date

The California e-Postcard is due by May 15, 2012. The accounting period for Toastmasters International and its subsidiaries is January 1 – December 31.

## How to File

Click on this link: [199N California e-Postcard](#). You will be taken to the Franchise Tax Board (FTB) website for the 199N California e-Postcard. Follow the instructions below to begin filing the e-Postcard.

1. Click **Continue** to proceed with the filing.
2. Click **Continue** to proceed past the Security Awareness screen.
3. Enter the seven-digit entity ID number.
4. Click **Login**.
5. Confirm that the name of the club is correct; if not, please notify World Headquarters at [199N@toastmasters.org](mailto:199N@toastmasters.org).

### STEP 1: Fill Out the Account Period Information

Complete the account period information as follows:

1. **Account Period Beginning:** January 1 2011
2. **Account Period Ending:** December 31 2011
3. **Is this the first year your entity was in business?** Answer as appropriate.
4. **Did your entity terminate or go out of business?** Answer **No** unless the club is suspended with World Headquarters.
5. **Have you changed your account period?** Answer **No**. Account period is January 1 – December 31.
6. **Gross Receipts (Round to the nearest whole dollar):** Gross receipts are the total amounts the club received from all sources during its annual accounting period (January 1 to December 31), without subtracting any costs or expenses. This includes all dues collected and remitted to Toastmasters International for payment.
7. Click **Continue**.

### STEP 2: Fill Out the Entity Information

Fill out the club's information as follows:

1. **FEIN:** Enter your club's Federal Employer Identification Number.
2. **Doing Business As (DBA) Name:** Enter your club's name.
3. **Entity's Mailing Address:** Enter your club's Primary Address.
4. **Principal Officer's Information:** Enter the name and address of the current club president.
5. Click **Continue**.

### **STEP 3: 199N e-Postcard – Contact Information**

Fill out the contact information for the person completing the e-postcard.

### **Confirmation Page**

Once the California e-Postcard is completed, review the form for accuracy and check the box at the bottom of the screen above the Submit button.

Print this page, and keep it for your records. Please fax or email the confirmation page to World Headquarters at (949) 858-1207 or [199N@Toastmasters.org](mailto:199N@Toastmasters.org). **Toastmasters International is not affiliated with the FTB. Therefore, World Headquarters is unaware that you have filed unless the confirmation page is sent to this address.** Simply submitting a confirmation number will not be sufficient as proof of filing the 199N.