

## 501(c)(3) Umbrella Renewal Information--2024

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

- **BY OCTOBER 15, send this form and attachment(s) to:**  
Susie MacPherson, GCFM Second VP, PO Box 8, North Marshfield, MA 02059
- **BY NOVEMBER 15, file a 990-N electronic postcard with the IRS AND file your Form PC with the MA Attorney General's Office (details below)**

<b>Club Name</b>	<b>Federal Tax ID/EIN</b>	<b>#</b>
<b>Mailing Address</b>  Same as last year? (Circle Y or N)            Y    N	<b>MA Atty General Account Number</b>	<b>#</b>
	<b>MA Tax ID</b> (on your sales tax exemption certificate ST-2 if you have one)	<b>#</b>
<b>Club Contact Person</b> Name Email  Phone Number Same as last year? (Circle Y or N)            Y    N	<b>Fiscal Year 24 Gross Revenue</b> (July 1, 2023 through June 30, 2024)	<b>\$</b>
	<b>Fiscal Year 24 Net Income</b> (Revenue – Expense)	<b>\$</b>
<b>ATTACH</b> a copy of your income and expense statement for Fiscal Year 2023 (July 1, 2023 - June 30, 2024) If your gross revenue in FY24 was over \$50,000, also attach a copy of your IRS 990-EZ.	<b>June 30, 2024 Net Assets</b> (on Form PC line 5H) For most clubs this is simply the total value of your bank accounts.	<b>\$</b>

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](http://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):** Submit your annual Form PC through the AG's new Online Charity Filing Portal. (Paper filings will not be accepted starting 9/1/23.) Go to [Online Charity Filing Portal | Mass.gov](https://www.mass.gov/online-charity-filing-portal). If your gross revenue exceeds \$25,000, you also must attach an IRS Form 990-EZ, including Schedule A. There is a \$35 filing fee.