

## Club Tax Filings, Important Dates & Other Information

### Club Tax Filings:

Clubs are required to file IRS tax forms annually, and depending on total club revenue may be required to file Arizona state tax forms as well. Arizona Privilege Tax is due on sales; the end user pays the tax.

- Clubs with gross receipts of \$50,000 or less, must file IRS Form 990-N (e-Postcard) at <http://epostcard.form990.org/> no later than May 15<sup>th</sup>
- Clubs with gross receipts of more than \$50,000 and less than \$200,000, must file IRS Form 990-EZ (<http://www.irs.gov/pub/irs-pdf/f990ez.pdf>) no later than May 15<sup>th</sup> and Arizona State Form 99 (<http://www.azdor.gov/LinkClick.aspx?fileticket=D4gVqNhZalQ%3d&tabid=253&mid=872>)
- Clubs with independent contracts who have been paid \$600 or more in the past calendar year must file IRS Form 1099-MISC (<http://www.irs.gov/pub/irs-pdf/i1099misc.pdf>) by January 31<sup>st</sup> and 1099 Forms are available at the clubs office in the Lakeview Center.
- If you are selling a product or engaging in a service subject to transaction privilege tax, you will most likely need to obtain the state transaction privilege tax (TPT) license from the Arizona Department of Revenue (commonly referred to as a sales tax, resale, wholesale, vendor or tax license) and file regular reports (<http://www.azdor.gov/Business/TransactionPrivilegeTax.aspx>).

### Important Dates:

#### Prior To:

- Acquiring Independent Contractor **FORM BP:12-5**
- Acquiring or Disposing of Equipment **FORM BP:12-7**

#### After:

- Electing New Officers or Temporary Replacements **FORM BP:12-3**

#### January

- 5<sup>th</sup> SunViews submissions due for February
- 10<sup>th</sup> Guest Attendance Register & guest fees due
- 31<sup>st</sup> Club Annual Financial Statement due
- 31<sup>st</sup> IRS Form 1099 due (*For Independent Contractors paid \$600 or more*)

#### February

- 5<sup>th</sup> SunViews submissions due for March
- 10<sup>th</sup> Guest Attendance Register & guest fees due

#### March

- 1<sup>st</sup> Club Membership Roster due
- 5<sup>th</sup> SunViews submissions due for April
- 10<sup>th</sup> Guest Attendance Register & guest fees due
- 15<sup>th</sup> RCSC Chartered Club Inventory due (*For clubs with more than \$1,000 in total inventory*)

## **Club Tax Filings, Important Dates & Other Information**

### **April**

- 5<sup>th</sup> SunViews submissions due for May
- 10<sup>th</sup> Guest Attendance Register & guest fees due
- 30<sup>th</sup> RCSC Facility Usage & Club Meeting Schedule due for following year

### **May**

- 5<sup>th</sup> SunViews submissions due for June
- 10<sup>th</sup> Guest Attendance Register & guest fees due
- 15<sup>th</sup> IRS Form 990-N or IRS Form 990-EZ & Arizona State Form 99 due

### **June**

- 5<sup>th</sup> SunViews submissions due for July
- 10<sup>th</sup> Guest Attendance Register & guest fees due

### **July**

- 5<sup>th</sup> SunViews submissions due for August
- 10<sup>th</sup> Guest Attendance Register & guest fees due

### **August**

- 5<sup>th</sup> SunViews submissions due for September
- 10<sup>th</sup> Guest Attendance Register & guest fees due

### **September**

- 5<sup>th</sup> SunViews submissions due for October
- 10<sup>th</sup> Guest Attendance Register & guest fees due

### **October**

- 1<sup>st</sup> Club Membership Roster due
- 5<sup>th</sup> SunViews submissions due for November
- 10<sup>th</sup> Guest Attendance Register & guest fees due

### **November**

- 5<sup>th</sup> SunViews submissions due for December
- 10<sup>th</sup> Guest Attendance Register & guest fees due

### **December**

- 5<sup>th</sup> SunViews submissions due for January
- 10<sup>th</sup> Guest Attendance Register & guest fees due
- 31<sup>st</sup> RCSC Chartered Club Officers FORM BP:12-3

## **Club Tax Filings, Important Dates & Other Information**

### **Other Club Information:**

#### **CLUB MAIL BOXES**

Each Chartered Club has a mail box at the center where the club usually meets. Check it at least weekly for bulletins and outside mail. Any inter-office mail will be put in your box several times a week. No mail will be sent to your home. If the Club President is going to be out of town for any extended period of time, be sure the alternate knows where the mailbox is and to check it regularly. Remember to inform the club office in writing ([clubs@sunaz.com](mailto:clubs@sunaz.com)) who the club's alternate contact person will be and their contact information. Any correspondence you have for other centers can go through RCSC's inter-office system, the Lead Utility Worker will be glad to help you.

#### **FLYERS, POSTERS & COPIES**

All flyers and posters must be approved by the club office before being distributed to the centers' bulletin boards.

Copies for Chartered Clubs are available free of charge from RCSC and are limited to 500 per year. The Corporate Office in the Lakeview Center will be happy to assist you with copies. A large selection of colored paper is available.

Club contact information is listed in the Club Directory section of the SunViews:

- Club Directory information comes from the clubs office.
- Corrections and current information needs to be reported to Sharon Barone at [sbarone@sunaz.com](mailto:sbarone@sunaz.com) in the clubs office.
- Any changes are due the 5<sup>th</sup> of the month prior to the month of issue. For example if you want something placed in December's SunViews issue, you'll need to submit it by November 5<sup>th</sup>.

#### **CLUB SETUP REQUESTS**

To ensure we comply with all fire codes and safety rules, each club must meet with the Lead Utility Worker to review your club's setup request. Once the setup is approved by the Lead Utility Worker, it can be submitted to the clubs office.

Club members are prohibited from modifying the setup by moving tables or chairs. Any changes to the approved setup must again be approved by the Lead Utility Worker and resubmitted to the clubs offices.

Without an approved request, the facilities cannot be setup.

## **Club Tax Filings, Important Dates & Other Information**

### **SCHEDULING A SOUND TECHNICIAN**

RCSC's sound/audio/video/lights technician is the only person authorized to use RCSC sound/audio/video/lights equipment at any facility. Any club requiring these services must request this service in writing to Allen Kleinhans at [akleinhans@sunaz.com](mailto:akleinhans@sunaz.com) or via telephone at 623-695-4492. Set up, sound/light checks and rehearsals must all be included in the request. There is a charge for his services which must be paid to the clubs office.

### **USING A CATERING SERVICE**

The following are required from all catering service prior to the event:

- 1) A copy of the Caterer's food permit
- 2) A certificate of insurance (check expiration dates) for the Caterer showing a minimum of \$1,000,000 in liability insurance