

## 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.

1. Clubs with gross receipts of \$50,000 or less, must file IRS Form 990-N (e-Postcard) at: <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard> no later than May 15th
2. 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 15th.  
PLEASE NOTE: Arizona State Form 99 is no longer required (<https://www.azdor.gov/forms/exempt-organization-forms>)
3. Clubs with independent contracts who have been paid \$600 or more in the past calendar year must file IRS Form 1099-MISC (<https://www.irs.gov/forms-pubs/about-form-1099-misc>) by January 31st and 1099 Forms are available at the Clubs Office.
4. 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 report: (<https://azdor.gov/business/transaction-privilege-tax/tpt-license>).

### **Important Dates:**

#### **Prior To:**

- Acquiring Independent Contractor - Complete [FORM BP:12-5](#)
- Acquiring or Disposing of Equipment - Complete [FORM BP:12-7](#)

#### **After:**

- Electing New Officers or Temporary Replacements – Complete [FORM BP:12-3](#)

#### **January**

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

#### **February**

- 5th SunViews submissions due for March
- 10th Guest Attendance Register & guest fees due
- 10th Monthly Attendance Spreadsheet due

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### **March**

- 1st Club Membership Roster due
- 5th SunViews submissions due for April
- 10th Guest Attendance Register & guest fees due
- 10th Monthly Attendance Spreadsheet due

### **April**

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

### **May**

- 5th SunViews submissions due for June
- 10th Guest Attendance Register & guest fees due
- 10th Monthly Attendance Spreadsheet due
- 15th IRS Form 990-N or IRS Form 990-EZ & Arizona State Form 99 due
- 16th RCSC Chartered Club Inventory due *(For clubs with more than \$1,000 in total inventory)*

### **June**

- 5th SunViews submissions due for July
- 10th Guest Attendance Register & guest fees due
- 10th Monthly Attendance Spreadsheet due

### **July**

- 5th SunViews submissions due for August
- 10th Guest Attendance Register & guest fees due
- 10th Monthly Attendance Spreadsheet due

### **August**

- 5th SunViews submissions due for September
- 10th Guest Attendance Register & guest fees due
- 10th Monthly Attendance Spreadsheet due

### **September**

- 5th SunViews submissions due for October
- 10th Guest Attendance Register & guest fees due
- 10th Monthly Attendance Spreadsheet due

### **October**

- 1st Club Membership Roster due
- 5th SunViews submissions due for November
- 10th Guest Attendance Register & guest fees due
- 10th Monthly Attendance Spreadsheet due

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

### **November**

- 5th SunViews submissions due for December
- 10th Guest Attendance Register & guest fees due
- 10th Monthly Attendance Spreadsheet due

### **December**

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

## **Other Club Information:**

### **CLUB MAIL BOXES**

Each Chartered Club has a mailbox 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 Clubs Office in writing ([clubs@suncityaz.org](mailto:clubs@suncityaz.org)) 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 Custodian will be glad to help you.

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

All flyers and posters must be submitted to the Club Office for approval and will be distributed to centers for posting on bulletin boards.

Copies are available free of charge from RCSC to all Chartered Clubs and are limited to 500 per year. The Clubs Office has a large selection of colored paper available. Clubs may submit colored flyers for posting but should have them reviewed and approved in advance.

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 the Clubs Office at [clubs@suncityaz.org](mailto:clubs@suncityaz.org)
- Any changes are due the 5th 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 5th.

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### **CLUB SETUP REQUESTS**

All set-up requests must be submitted to the Club Office at least 30 days prior to the reservation date. Setups will be approved and distributed to the Lead Custodian at each center prior to meeting/event. To ensure compliance with all fire codes and safety rules, the club may wish to review setups with the Lead Custodian if there are any concerns prior to submitting to the Clubs Office.

Club members are prohibited from modifying any setup by moving tables or chairs once the room setup has been completed. Any changes to the approved setup must be approved by the Lead Custodian who will instruct RCSC staff of changes required.

Without an approved request, the facilities cannot be setup.

### **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@suncityaz.org](mailto:akleinhans@suncityaz.org) 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 Club 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