

501(c)(3) Umbrella Renewal Information--2025

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

- **BY OCTOBER 15**, send this form and attachment(s) to:
Linda Thomson-Clem, GCFM Second VP, 1764 West Street, Stoughton, MA 02072
- **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)

Club Name	Federal Tax ID/EIN	#
Mailing Address	MA Atty General Account Number	#
Same as last year? (Circle Y or N) Y N	MA Tax ID (on your sales tax exemption certificate ST-2 if you have one)	#
Club Contact Person Name	Fiscal Year 25 Gross Revenue (July 1, 2024 through June 30, 2025)	\$
Email		
Phone Number	Fiscal Year 25 Net Income (Revenue – Expense)	\$
Same as last year? (Circle Y or N) Y N		
ATTACH a copy of your income and expense statement for Fiscal Year 2024 (July 1, 2024 - June 30, 2025) If your gross revenue in FY25 was over \$50,000, also attach a copy of your IRS 990-EZ.	June 30, 2025 Net Assets (on Form PC line 5H) For most clubs this is simply the total value of your bank accounts.	\$

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 (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://onlinecharityfilingportal.mass.gov). 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.