

Citizen Support Organizations Annual Reporting Matrix

TYPE OF REPORT	Annual Due Date	Recipient
Florida Department of State, Division of Corporations		
Annual Corporate Report - Voucher http://www.sunbiz.org/index.html	Before April 15th	District Park Programs Development Specialist (PPDS)→Division of Recreation and Parks (Division)
Internal Revenue Service		
IRS Tax Return Form 990 <i>Gross receipts ≥ \$200,000, or Total assets ≥ \$500,000</i> Form 990-EZ or 990 <i>Gross receipts < \$200,000, and Total assets < \$500,000</i> Form 990-N (e-postcard) <i>Gross receipts normally ≤ \$50,000</i>	May 15th For more information: http://www.irs.gov/Charities-&-Non-Profits/Annual-Reporting-&-Filing-1 Note: Organizations eligible to file the e-postcard may choose to file a full return	IRS
Florida Department of Environmental Protection		
Legislative Report with attachments <ul style="list-style-type: none"> • <i>Code of Ethics</i> • <i>Most recent IRS Form 990 or 990N receipt</i> • <i>If extension, provide 8868 receipt</i> 	No later than June 1st	Park Manager → District (PPDS) → Division → Department → FL Legislature, Office of Government Accountability (OPAGA) & Public. See report: https://floridadep.gov/comm/comm/content/citizen-support-organizations-reports
CPA Audit meeting Government Audit Standards <i>when annual expenditures ≥ \$300,000, including all grants</i>	Sept 1st - 9 months after close of CSO's fiscal year	FL Auditor General and Division of Recreation and Parks
Annual Program Plan	No later than December 31 st - before beginning of CSO's new	Park Manager → District(PPDS)→Division of Recreation and Parks (Division)
Florida Department of Revenue		
Sales and Use Tax Return <i>(if applicable)</i>	Monthly or quarterly depending on volume	Florida Department of Revenue