

# GOSUMEC Foundation USA – Comprehensive Compliance Summary

Incorporated: January 7, 2023 (California)

USPTO Trademark Registration: April 29, 2025

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## 1. Federal (IRS) Compliance

- **Form 1023:** Application for 501(c)(3) status (Completed 2023)
  - **IRS Determination Letter:** Proof of tax-exempt status
  - **Annual Filings:**
    - **Form 990 / 990-EZ / 990-N** – Due **May 15** each year
    - **Schedules A, B** (if applicable)
  - **Donor Acknowledgment Letters:** Required for donations  $\geq$  \$250
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## 2. California State Compliance

- **Articles of Incorporation:** Filed January 2023
- **Bylaws:** Internal governance rules (kept on file)
- **Statement of Information (Form SI-100):**
  - Initial filing: April 2023
  - Due every 2 years (next due: **January 2027**)
- **CA Attorney General – CT-1:** Initial registration completed 2023
- **Annual RRF-1 Renewal:** Due **May 15** annually (filed with IRS Form 990)

- **CA Franchise Tax Board (FTB):**
    - **Form 3500:** Tax exemption application (2023)
    - **Annual FTB 199-N or FTB 199:** Due **January 31** each year
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### 3. Internal Governance & Best Practices

- **Required Under CA Law:**
    - Annual Board Meeting & Minutes
    - Conflict of Interest Policy + Annual Disclosures
  - **Core Policies:**
    - Whistleblower Policy
    - Gift Acceptance Policy
    - Document Retention & Destruction Policy
  - **Financial Oversight:**
    - Annual Budget & Financial Statements
    - Biennial Effectiveness Policy & Report (**Next due: January 2026**)
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### 4. Trademark Compliance

- **2025:** USPTO Trademark Registration approved
  - **2029–2030:** Section 8 (and optional Section 15) Maintenance Filing
  - **2034–2035:** Section 8 + Section 9 Full Renewal (every 10 years thereafter)
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## 5. Best Practice Recommendations

- Annual internal audit or financial review
- Annual grantmaking policy review (especially for foreign grants)
- Website compliance check (public disclosure of 990s and policies)
- Quarterly trademark monitoring

