



**GRANT MANAGEMENT MEMORANDUM
GMM 2019-01**

Date: January 8, 2019

To: All California Governor's Office of Emergency Services (Cal OES) Nonprofit Subrecipients

From: Cal OES Grants Management

Subject: Nonprofit Organization Requirements – Payee Data Record (STD 204) Form

Cal OES is issuing this Grant Management Memo (GMM) to highlight and clarify the requirements to receive Cal OES funding. Nonprofit organizations must complete an accurate [Payee Data Record \(STD 204\) Form](#), which lists the correct name as reported on the payee's Federal Internal Revenue Service (IRS) tax return, and must be in good standing with Federal and State requirements.

Federal requirements

Nonprofit organizations must comply with annual [IRS](#) filing requirements to maintain their tax-exempt status.

State requirements

Nonprofit organizations must also comply with various filing requirements put forth by the State of California, which includes:

- [Franchise Tax Board \(FTB\)](#)
- [Department of Justice \(DOJ\)](#)
- [Secretary of State \(SOS\)](#)

Subrecipients must verify the Business Name on the STD 204 Form matches exactly to the websites mentioned above. If there are any discrepancies, Subrecipients must resolve the issue prior to submitting the STD 204 Form to Cal OES. Any future changes to your organization must be reported to Cal OES and an updated STD 204 Form must be submitted as soon as possible.

General questions regarding this requirement should be directed to your Cal OES Program Representative.