

CALIFORNIA CODE OF REGULATIONS

TITLE 11. DIVISION 1. CHAPTER 4. REGULATIONS ADOPTED PURSUANT TO THE SUPERVISION OF TRUSTEES AND FUNDRAISERS FOR CHARITABLE PURPOSES ACT

§ 300. Initial Registration.

(a) Every charitable corporation, unincorporated association, trustee or other person subject to the registration requirements of that act entitled the "Supervision of Trustees and Fundraisers for Charitable Purposes Act" (Article 7, Chapter 6, Part 2, Division 3, Title 2, of the Government Code commencing with Section 12580, hereafter "Act") shall file with the Attorney General a copy of the articles of incorporation and bylaws, trust agreement, decree of distribution or other instrument governing its operation, as provided below. Filing of the Initial Registration Form, the supporting documents required by that form, and the required registration fee of \$25 shall constitute the initial registration. Required information and supplemental documents identified in the Initial Registration Form that are not available at the time of filing of the form may be submitted within ninety (90) days of submittal of the form.

(b) An Initial Registration Form ("Form CT-1" Orig. 09/2017), hereby incorporated by reference, and supplemental documents identified in that form shall be submitted to the Registry of Charitable Trusts. The Initial Registration Form shall require the following:

- (1) Name of the organization (the name must be the legal name as stated in the organization's organizing instrument);
- (2) Official mailing address of the organization;
- (3) Federal employer identification number from the Internal Revenue Service;
- (4) Federal employer identification group exemption number from the Internal Revenue Service (if applicable);
- (5) If the organization is a corporation, the corporate or organization number from the Secretary of State. If the organization is unincorporated, the organization number assigned by the Franchise Tax Board upon application for California tax exemption;
- (6) Names, addresses, and positions of all trustees or directors and officers;
- (7) Attach or provide a statement fully describing the primary activity of the organization. (A copy of the material submitted with the application for federal or state tax exemption will normally provide this information.);
- (8) If the organization is based outside of California, comment fully on the extent of activities in California and how the California activities relate to total activities. In addition, list all funds, property, and other assets held or expected to be held in California. Indicate whether you are monitored in your home state and, if so, by whom;

- (9) If assets (funds, property, etc.) have been received, enter the date first received;
- (10) Annual accounting period adopted (Fiscal Year or Calendar Year, and if fiscal year, state the date that is the end of the year);
- (11) Attach ~~your~~ the founding documents as follows:
- (A) Corporations - Furnish a copy of the articles of incorporation and all amendments and current bylaws. If incorporated outside of California, enter the date the corporation qualified through the California Secretary of State's Office to conduct activities in California;
 - (B) Associations - Furnish a copy of the instrument creating the organization (bylaws, constitution and/or articles of association);
 - (C) Trusts - Furnish a copy of the trust instrument or will and decree of final distribution;
 - (D) Trustees for charitable purposes - Furnish a statement describing your operations and charitable purpose.
- (12) State whether or not the organization has applied for or been granted Internal Revenue Service (IRS) tax exempt status. If yes, state or provide the following:
- (A) Date of application for tax exemption and date of exemption determination letter;
 - (B) Under which subdivision of Internal Revenue Code section 501(c) the organization has applied for, or received, tax exempt status;
 - (C) Whether contributions to the organization are tax-deductible (if known);
 - (D) Attach a copy of the federal exemption determination letter issued by the IRS, if available; and
 - (E) Attach a copy of IRS Form 1023, "Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code", if available;
- (13) If ~~your~~ the organization contracts with or otherwise engages the services of any commercial fundraiser for charitable purposes, fundraising counsel, or commercial co-venturer, provide the name, address, type of service provider and telephone number of the provider(s);
- (14) Signature, under penalty of perjury, of officer, director, or trustee or

authorized agent executing the Initial Registration Form, ~~signed under penalty of perjury;~~

(15) Title of person signing the Initial Registration Form;

(16) Date of signature;

(17) Organization's telephone number;

(18) Organization's e-mail address;

(19) Organization's fax number; and

(20) Organization's website address (if the organization has a website).

(21) All DBAs and names the organization uses or has used;

(22) All states in which the organization is doing business;

(23) Information concerning any non-profit organization with which the organization shares revenue or governance, such as fiscal sponsorships and affiliations;

(24) Circumstances of any denial, revocation or modification of Internal Revenue Service tax-exempt status;

(25) Circumstances of any suspension or revocation of Franchise Tax Board tax-exempt status;

(26) Circumstances of any suspension or revocation of corporate status by the Secretary of State;

(27) Identification of any officers, directors, trustees or employees related by blood, marriage or adoption;

(28) Information concerning any court or administrative proceedings involving the organization or any of its officers, directors or trustees regarding solicitations or registration;

(29) Identification of any officers, directors, or trustees convicted of a crime involving misuse or misappropriation of funds

(c) The registrant will be assigned a registration number (CT number) upon completion of the registration process.

*Note: Authority cited: Sections 12584, 12585, 12586 and 12587, Government Code.
Reference: Sections 12581, 12583, 12585, 12586, and 12587; and 12598, Government Code.; Section 5227, Corporations Code.*

§ 300.1 Educational Institution Exemption.

Educational institutions are exempt from the filing, registration, and reporting provisions of the Act. "Educational institution" means that term as defined in Corporations Code section 10251, any public school, or any nonprofit corporation that meets all of the following criteria:

1. primarily presents formal instruction,
2. maintains a regular faculty and curriculum,
3. has a regularly enrolled body of students, and
4. has either physical or virtual classroom facilities.

"Formal instruction" or "curriculum" may include, but is not limited to, any of the following:

A program that teaches the arts (including, but not limited to, dance, drama, and music), cultural studies, a foreign language, geography, language arts (including, but not limited to, the alphabet), math (including, but not limited to, elementary numbers and puzzle solving), practical life and sensorial skills, or science (including, but not limited to, basic science and nature studies).

An entity that primarily provides custodial care for children and not formal instruction is not an educational institution for purposes of this section. Even if such entity has some educational activities, if the primary purpose of the program is not the presentation of formal instruction, it is not an educational institution.

Designation as an "educational institution" or "school" by the Internal Revenue Service (IRS) and/or the Franchise Tax Board (FTB) does not determine whether the organization is exempt from registration and reporting with the Attorney General's Registry of Charitable Trusts.

Note: Authority cited: Sections 12583 and 12587, Government Code. Reference: Sections 12581, 12582, 12582.1, 12585 and 12586, Government Code; Section 10251, Corporations Code.

§300.2 Government Exemption.

Governments in the United States and their agencies and subdivisions are exempt from the filing, registration, and reporting provisions of the Act. Public benefit corporations may fall under this exemption if they meet all of the following criteria:

1. The bylaws or articles show that the public benefit corporation was founded by government, to benefit government and its constituents, and that at dissolution all funds are transferred to the founding government,
2. The bylaws or articles demonstrate that government has the right to nominate or appoint members of the board, and
3. The founding government has the ability to prevent the loss of charitable assets through inspection rights, the right to conduct audits, or to obtain regular financial reports.

Note: Authority cited: Sections 12583 and 12587, Government Code. Reference: Sections 12581, 12582, 12582.1, 12585 and 12586, Government Code.

§ 301. Periodic Written Reports.

Except as otherwise provided in the Act, every charitable corporation, unincorporated association, trustee, or other person subject to the reporting requirements of the Act shall also file with the Attorney General periodic written reports, under penalty of perjury oath, setting forth information as to the nature of the assets held for charitable purposes and the administration thereof by such corporation, unincorporated association, trustee, or other person. Except as otherwise provided in these regulations, ~~these reports include the following reports must be filed with the Registry of Charitable Trusts annually by all registrants: (1) the Annual Registration Renewal Fee Report, ("Form RRF-1" 08/2017 Rev. 09/2017), hereby incorporated by reference, which must be filed with the Registry of Charitable Trusts annually by all registered charities and, as well as the (2) Internal Revenue Service Form 990, 990-PF, 990-EZ, or 1120, or together with all attachments and schedules as applicable, which must be filed on an annual basis with the Registry of Charitable Trusts, as well as with in the same form as filed with the Internal Revenue Service. At the time of filing the annual renewal of registration form filing the (Form RRF-1), the registrant must submit a fee, as set forth in section 311.~~

~~A tax-exempt charitable organization which is allowed to file form 990-PF or 990-EZ with the Internal Revenue Service, may file that form with the Registry of Charitable Trusts in lieu of Form 990.~~

Organizations whose revenue falls below the threshold for filing IRS Form 990-EZ, shall file Form RRF-1 with the Registry, together with the Annual Treasurer's Report ("Form CT-TR-1" Orig. 09/2017), hereby incorporated by reference, sufficient to identify and account for assets, liabilities, income and expenses.

A charitable organization that is not exempt from taxation under federal law shall use Internal Revenue Service Form 990 or 1120 to comply with the reporting provisions of the Supervision of Trustees and Fundraisers for Charitable Purposes Act. The form shall include, at the top of the page, in 10-point type, all capital letters, "THIS ORGANIZATION IS NOT EXEMPT FROM TAXATION."

Registration requirements for commercial fundraisers for charitable purposes, fundraising counsel for charitable purposes, and commercial coventurers are set forth in section 308.

Note: Authority cited: Sections 12586 and 12587, Government Code. Reference: Sections 12581, 12582, 12583, 12586, 12587, 12599, 12599.1 and 12599.2, Government Code.

§ 303. Filing Forms.

All periodic written reports required to be filed under the provisions of section 12586 of the Government Code and section 301 of these regulations shall be filed with the

Registry of Charitable Trusts, and include: (1) the Annual Registration Renewal Fee Report ("Form RRF-1" ~~08/2017~~ Rev. 09/2017); and (2) Internal Revenue Service Form 990, 990-EZ, ~~or~~ 990-PF, 1120 or Form CT-TR-1, as applicable.

Note: Authority cited: Sections 12586 and 12587, Government Code. Reference: Sections 12581, 12583, 12586 and 12587, Government Code.

§ 305. Annual Filing of Reports.

After the first periodic report is filed, as required by section 304 of these regulations, periodic written reports shall thereafter be filed on an annual basis unless specifically required or permitted to be filed on other than an annual basis as set forth in these regulations, or when filing has been suspended by the Attorney General pursuant to Government Code section 12586. The time for filing any periodic report subsequent to the first periodic report shall be ~~not later than four (4) months and fifteen (15) days following the close of each calendar or fiscal year~~ no later than four months and fifteen days after the organization's accounting period ends (May 15 for calendar-year filers) subsequent to the filing of the first report, but in no event less than once annually, unless for good cause extension of such annual filing has been granted by the Attorney General, or otherwise excused. If the Internal Revenue Service grants an extension to file the Form 990, 990-PF, ~~or~~ 990-EZ, or 1120 that extension will be honored by the Registry of Charitable Trusts for purposes of filing the Form 990, 990-PF, ~~or~~ 990-EZ, or 1120 and the Annual Registration Renewal Fee Report ("Form RRF-1" Rev. 09/2017) with the Registry of Charitable Trusts. The Form RRF-1 and the Form 990, 990-PF, ~~or~~ 990-EZ, 1120, or Form CT-TR-1 shall be filed simultaneously with the Registry of Charitable Trusts.

Note: Authority cited: Sections 12586 and 12587, Government Code. Reference: Sections 12581, 12582, 12583, 12586 and 12587, Government Code.

§ 306. Contents of Reports.

(a) Periodic reports shall be ~~submitted~~ executed under ~~oath~~ penalty of perjury and shall set forth in detail all of the information required by the applicable forms set forth in these regulations. Incomplete or incorrect reports will not be accepted as meeting the requirements of the law.

(b) A copy of an account filed by a trustee in a court having jurisdiction ~~of~~ over the trust shall not be accepted in lieu of a report on official forms unless such court accounting is identical in form and content with the official forms and is compatible without alteration with electronic data processing equipment in the same manner as reports on official forms.

(c) When requested by the Attorney General any periodic report shall be supplemented to include such additional information as the Attorney General deems necessary to enable the Attorney General to ascertain whether the corporation, trust or other relationship is being properly administered.

Note: Authority cited: Sections 12586 and 12587, Government Code. Reference: Sections 12581, 12586 and 12587, Government Code.

§ 307. Extended Reporting Period.

~~A charitable corporation, unincorporated association, trustee, or other person otherwise required to file a Form 990, 990-PF or 990-EZ pursuant to section 301 that has gross revenue under twenty-five thousand dollars (\$25,000) during any fiscal year and that has gross assets under \$25,000 at all times during such year shall file a Form 990, 990-PF or 990-EZ subsequent to the first report required by section 304, or its last report filed pursuant to section 305, or subsection (ii) of this section, upon the earlier of (i) the lapse of ten years after any such filing or (ii) the occurrence of any of the following:~~

- ~~(1) the total gross revenue or assets of the charitable corporation, unincorporated association, or trust during any fiscal year was \$25,000 or more;~~
- ~~(2) the corporation or unincorporated association was dissolved or merged, the trust was terminated or modified, all or substantially all of the assets of the corporation or trust were sold or transferred, or the corporate articles were amended to change the charitable purposes of the corporation;~~
- ~~(3) the charitable purposes of the corporation, unincorporated association, or trust were abandoned by the directors or trustees;~~
- ~~(4) there were any self-dealing transactions, as defined in California Corporations Code section 5233, or any transactions described in Probate Code section 16004, or any loans made by the corporation or trust to a director, officer or trustee.~~

~~The Form 990, 990-EZ or 990-PF report filed pursuant to this section, shall cover the most recent preceding fiscal year of the charitable registrant.~~

~~All organizations are required to file the RRF-1 report annually, whether or not the organization is eligible for extended reporting of the 990, 990-EZ or 990-PF.~~

~~It shall be the continuing responsibility of the directors or trustees to notify the Registry of Charitable Trusts in the office of the Attorney General, Sacramento, California, of any change of mailing address for the corporation, unincorporated association or trust.~~

~~All such charitable corporations, unincorporated associations and trusts having gross revenue or gross assets under \$250,000 shall be subject to audit by the Attorney General at any time, notwithstanding these extended reporting periods.~~

Note: Authority cited: Sections 12586 and 12587, Government Code. Reference: Sections 12586 and 12587, Government Code.

§ 308. Registration and, Annual Filing, and Notice Requirements for Commercial Fundraisers for Charitable Purposes, Fundraising Counsel for Charitable Purposes, and

Commercial Coventurers.

Every commercial fundraiser for charitable purposes, fundraising counsel for charitable purposes, and commercial coventurer that is subject to the Act must register with the Attorney General prior to soliciting any funds in California, and annually on or before January 15 of each year. The registration requirements and fees are set forth in this section. Each registrant will be assigned a registration number upon completion of the registration process.

(a) A "commercial fundraiser for charitable purposes," as defined in Government Code section 12599, must submit the following at the time of initial registration and annual renewal:

- (1) ~~A completed and signed Commercial Fundraiser for Charitable Purposes Annual Registration Form ("Form CT-1CF" 08/2017 Rev. 09/2017), which is hereby~~ incorporated by reference.
- (2) ~~\$350 in the form of a certified or cashier's~~ by check, electronically, or other means of payment prescribed by the Attorney General.
- (3) The original of a properly executed \$25,000 surety bond form in the registrant's name, together with a signed Registry of Charitable Trusts Surety Bond Form ("Form CT- 4CF" 08/2017 Rev. 09/2017), ~~which is hereby incorporated herein by reference;~~ or completion of the Deposit by Assignment in Lieu of Commercial Fundraiser for Charitable Purposes Surety Bond Form ("Form CT-8CF" 08/2017 Rev. 09/2017) hereby incorporated by reference; and Receipt for Notice of Assignment in Lieu of Commercial Fundraiser for Charitable Purposes Surety Bond Form ("Form CT-9CF" 08/2017 Rev. 09/2017), hereby incorporated herein by reference, together with the original passbook or certificate of deposit indicating \$25,000 is held in the Attorney General's name.
- (4) An annual financial report as described in Government Code section 12599(d). The forms for the annual financial report include the ~~Annual Financial Report/Commercial Fundraisers~~ Commercial Fundraiser for Charitable Purposes ("Form CT-2CF" 08/2017 Rev. 09/2017), which is hereby incorporated by reference; the ~~Annual Financial Report/Thrift Store Operations~~ Commerical Fundraiser for Charitable Purposes/Thrift Store Operations ("Form CT-2TCF" 08/2017 Rev. 09/2017), which is hereby incorporated by reference; and the ~~Annual Financial Report/Vehicle Donation Program~~ Commercial Fundraiser for Charitable Purposes/Vehicle Donation Program ("Form CT-2VCF" 08/2017 Rev. 09/2017), which is hereby incorporated by reference. The annual financial reports must be filed on or before January 30 of each year and report all revenue raised nationwide; reporting is not restricted to revenue raised in California.

(b) A "fundraising counsel for charitable purposes," as defined in Government Code section 12599.1, must submit the following at the time of initial registration and annual renewal:

(1) A completed and signed Fundraising Counsel for Charitable Purposes Annual Registration Form ("Form CT-3CF" 08/2017 Rev. 09/2017), which is hereby incorporated by reference.

(2) \$350 in certified or cashier's by check, electronically, or other means of payment prescribed by the Attorney General.

(c) A "commercial coventurer," as defined in Government Code section 12599.2, unless exempted by Government Code section 12599.2(b), shall submit the following at the time of initial registration and annual renewal:

(1) A completed and signed Commercial Coventurer Annual Registration Form ("Form CT-5CF" 08/2017 Rev. 09/2017), which is hereby incorporated by reference.

(2) \$350 in certified or cashier's by check, electronically, or other means of payment prescribed by the Attorney General.

(3) If required to register and report pursuant to Government Code section 12599.2(c), the annual financial reports shall be filed on the Commercial Coventurer Annual Financial Report Form ("Form CT-6CF" 08/2017 Rev. 09/2017), which is hereby incorporated by reference. The annual financial reports must be filed on or before January 30 of each year.

(d) Every commercial fundraiser for charitable purposes and every fundraising counsel for charitable purposes shall file a ~~the notice of intent to solicit for charitable purposes as~~ required by Government Code sections 12599 and 12599.1. Commercial fundraisers shall file the Notice of Intent to Solicit for Charitable Purposes - Commercial Fundraiser for Charitable Purposes Form ("Form CT-10CF" 08/2017 Rev. 09/2017), which is hereby incorporated by reference, and fundraising. Fundraising counsel shall file the Notice of Intent to Provide Services Related to Charitable Solicitation Solicit for Charitable Purposes - Fundraising Counsel for Charitable Purposes Form ("Form CT-11CF" 08/2017 Rev. 09/2017), which is hereby incorporated by reference. The forms shall be filed with the Registry of Charitable Trusts in the office of the Attorney General, Sacramento, California.

(e) Each of the above-identified forms filed with the Attorney General shall be signed under penalty of perjury.

Note: Authority cited: Sections 12586, 12587, 12599, 12599.1 and 12599.2, Government Code. Reference: Sections 12587, 12599, 12599.1, 12599.2, 12599.3 and 12599.5, Government Code.

§ 309. No Activity Report ~~Electronic Filing.~~

The Attorney General may require that all instruments, reports or other data be filed

electronically and may require the use of electronic signatures.

Note: Authority cited: Sections 16.5, 12584, 12585, 12586, 12587, 12599 and 12599.1, Government Code. Reference: Sections 16.5, 12584, 12585, 12586, 12587, 12599 and 12599.1, Government Code.

TITLE 11, DIVISION 1, CHAPTER 4.6. NONPROFIT RAFFLE PROGRAM REGULATIONS

Article 1. Title, Scope, and Definitions

§ 411. Definitions.

The following definitions shall be applicable when used in these regulations:

(a) "Administrative information" means any information maintained by the Department of Justice ("DOJ") that is reasonably necessary for DOJ to perform the duties required by Penal Code section 320.5. Such information includes, but is not limited to, the date a registration application or report is received, the date the registration takes effect, and the expiration date of the registration.

(b) "Attorney General" means the California Attorney General or any employee of the Attorney General acting under the authority of the Attorney General.

(c) "Department of Justice" means the California Department of Justice ("DOJ") or any employee of DOJ acting under the authority of DOJ.

(d) "Eligible organization" means a private nonprofit organization as defined in Penal Code section 320.5(c) and excludes those entities specified in Penal Code section 320.5(h).

(e) "Fee" means the fee established by DOJ as authorized by Penal Code section 320.5(h).

(f) "Nonprofit Raffle Program" means all information, documents and other material filed with or maintained by DOJ, including registration applications and electronic databases, reports and any processes, procedures or other means of effectuating the requirements of Penal Code section 320.5.

(g) "Raffle" is defined in Penal Code section 320.5(b).

(h) "Registrant" means an eligible organization which has filed an application to be registered in the Nonprofit Raffle Program.

(i) "Registration application" or "registration form" means Application for Registration/Nonprofit Raffle Program Form ("Form CT-NRP-1" (Rev. 08/2017-09/2017) which is hereby incorporated by reference.

(j) "Report" means the completed Nonprofit Raffle Report Form ("Form CT-NRP-2" (Rev. 08/201709/2017) (which is hereby incorporated by reference) that has been signed by a responsible fiduciary of the registrant declaring that the information therein is true and complete.

(k) "Responsible Fiduciary" and "Fiduciary" mean an authorized Officer or Director of the eligible organization.

Note: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.

Article 2. Manner of Registration, Who Must Register, Fee for Registration

§ 415. Registration.

Every eligible organization shall, prior to conducting any raffle in California, be registered with DOJ in the Nonprofit Raffle Program. The organization shall submit a registration application on Application for Registration/Nonprofit Raffle Program Form ("Form CT-NRP-1" (Rev. 08/201709/2017), hereby incorporated by reference, the form prescribed by DOJ, which shall contain all of the information required, including a statement signed by a responsible fiduciary of the eligible organization (such as an officer or director of the organization), attesting that the information provided is true and correct. If the organization plans to conduct more than one raffle during the annual registration period (September 1 through August 31), it must indicate on the application form each date on which it plans to conduct a raffle; however, if any date changes, the organization is not required to amend its application. Only one application is required during the annual registration period even if the organization conducts more than one raffle. The application shall be submitted in the manner required by these regulations. The registration application and the required fee shall be submitted to the address set forth in section 416.

An eligible organization is not registered until it has received written confirmation from DOJ as provided in section 422.

Note: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.

§ 416. Place of Filing.

The address to be used for delivery and receipt of mail, information, registration applications, amendments, fees, reports and other material required by Penal Code section 320.5 is:

DEPARTMENT OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL
ATTN: NONPROFIT RAFFLE PROGRAM
1300 I STREET
P.O. BOX 903447
SACRAMENTO, CA 94203-4470

The telephone number to be used for inquiries relating to the Nonprofit Raffle Program is (916) 445-2021, extension 9 or inquiries may be made via email at raffles@doj.ca.gov.

Note: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.

§ 420. Reporting Requirements.

Every eligible organization that is registered shall file, on or before October 1 of each year, a single report for the raffle or raffles conducted which shall contain all of the required information, including a statement signed by a responsible fiduciary of the eligible organization attesting that the information provided is true and correct. The report shall be filed with DOJ at the address set forth in section 416 on Nonprofit Raffle Report Form ("Form CT-NRP-2" (Rev. 05/2011/09/2017) in the manner required by these regulations.

A single aggregate report shall be filed even if an organization conducts more than one raffle during the reporting year.

Note: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.