

**State of California
Office of Administrative Law**

In re:
Department of Justice

Regulatory Action:

Title 11, California Code of Regulations

**Amend sections: 300, 301, 303, 305, 308,
311, 411, 415, 418**

**NOTICE OF APPROVAL OF REGULATORY
ACTION**

Government Code Section 11349.3


OAL Matter Number: 2021-1006-01

OAL Matter Type: Regular (S)

This rulemaking action increases fees for filing with the Registry of Charitable Trusts.

OAL approves this regulatory action pursuant to section 11349.3 of the Government Code. This regulatory action becomes effective on 1/1/2022.

Date: November 23, 2021


Eric Partington
Senior Attorney

For: Kenneth J. Pogue
Director

Original: Rob Bonta, Attorney General
Copy: Kevin Sabo

REGULAR

For use by Secretary of State only

| | | | |
|---|--------------------------------------|---|-----------------------------|
| OAL FILE NUMBERS | NOTICE FILE NUMBER Z-2021-0323-05 | REGULATORY ACTION NUMBER 2021-1006-015 | EMERGENCY NUMBER |
| For use by Office of Administrative Law (OAL) only | | | |
| NOTICE | | REGULATIONS | |
| AGENCY WITH RULEMAKING AUTHORITY Department of Justice | | | AGENCY FILE NUMBER (If any) |

ENDORSED - FILED
In the office of the Secretary of State
of the State of California

NOV 23 2021

1:13PM

OFFICE OF ADMIN. LAW
2021 OCT 6 PM12:37**A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)**

| | | | |
|--|--|------------------------|-------------------------------|
| 1. SUBJECT OF NOTICE | TITLE(S) | FIRST SECTION AFFECTED | 2. REQUESTED PUBLICATION DATE |
| 3. NOTICE TYPE <input type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other | 4. AGENCY CONTACT PERSON | TELEPHONE NUMBER | FAX NUMBER (Optional) |
| OAL USE ONLY | ACTION ON PROPOSED NOTICE <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn | NOTICE REGISTER NUMBER | PUBLICATION DATE |

B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

| | |
|--|---|
| 1a. SUBJECT OF REGULATION(S) Charitable Trusts Registry Fees | 1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S) |
| 2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (including title 26, if toxics related) | |
| SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.) | ADOPT |
| TITLE(S) | AMEND |
| 11 | 300, 301, 303, 305, 308, 311, 411, 415, 418 |
| 3. TYPE OF FILING | |
| <input checked="" type="checkbox"/> Regular Rulemaking (Gov. Code §11346) | <input type="checkbox"/> Certificate of Compliance: The agency officer named below certifies that this agency complied with the provisions of Gov. Code §§11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute. |
| <input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4) | <input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h)) |
| <input type="checkbox"/> Emergency (Gov. Code, §11346.1(b)) | <input type="checkbox"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1) |
| <input type="checkbox"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100) | |
| <input type="checkbox"/> File & Print <input type="checkbox"/> Print Only | |
| <input type="checkbox"/> Other (Specify) _____ | |
| 4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1) August 9, 2021 through August 25, 2021 | |
| 5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100) | |
| <input checked="" type="checkbox"/> Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a)) | <input type="checkbox"/> Effective on filing with Secretary of State <input type="checkbox"/> \$100 Changes Without Regulatory Effect <input type="checkbox"/> Effective other (Specify) _____ |
| 6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY | |
| <input checked="" type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660) | <input type="checkbox"/> Fair Political Practices Commission <input type="checkbox"/> State Fire Marshal |
| <input type="checkbox"/> Other (Specify) _____ | |
| 7. CONTACT PERSON Kevin Sabo | TELEPHONE NUMBER (916) 210-7639 |
| FAX NUMBER (Optional) | E-MAIL ADDRESS (Optional) kevin.sabo@doj.ca.gov |

8. I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.

For use by Office of Administrative Law (OAL) only

ENDORSED APPROVED

NOV 23 2021

Office of Administrative Law

| | |
|---|------------------|
| SIGNATURE OF AGENCY HEAD OR DESIGNEE Venus D. Johnson <small>Digitally signed by Venus D. Johnson Date: 2021.10.05 04:00:40 -0700</small> | DATE 10/04/21 |
| TYPED NAME AND TITLE OF SIGNATORY Venus D. Johnson, Chief Deputy Attorney General | |

REVISIONS TO PROPOSED REGULATIONS

Proposed deletions are in ~~red single strikethrough~~ and blue single underline for proposed additions.

CALIFORNIA DEPARTMENT OF JUSTICE

TITLE 11. LAW

DIVISION 1. ATTORNEY GENERAL

CHAPTER 4. SUPERVISION OF TRUSTEES AND FUNDRAISERS FOR CHARITABLE PURPOSES ACT

TEXT OF REVISIONS TO PROPOSED REGULATIONS

§ 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 ~~\$250~~\$50 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~~Rev. 02/2021), hereby incorporated by reference, and supplemental documents identified in that form shall be submitted to the Registry of Charitable Trusts.

(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, 12587 and 12598, Government Code; and Section 5227, Corporations 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, 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, 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” Rev. ~~02/2020~~02/2021), hereby incorporated by reference, which must be filed with the Registry of Charitable Trusts annually by all registered charities and (2) Internal Revenue Service Form 990, 990-PF, 990-EZ, or 1120, together with all attachments and schedules as applicable, in the same form as filed with the Internal Revenue Service. Schedule B is not required. At the time of filing the annual renewal of registration form (Form RRF-1), the registrant must submit a fee, as set forth in section 311.

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, 12599.2 and 12599.8, 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” Rev. ~~02/2020~~02/2021); and (2) Internal Revenue Service Form 990, 990-EZ, 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 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, 990-EZ, or 1120, that extension will be honored by the Registry of Charitable Trusts for purposes of filing the Form 990, 990-PF, 990-EZ, or 1120, and the Annual Registration Renewal Fee Report (“Form RRF-1” Rev. ~~02/2020~~02/2021) with the Registry of Charitable Trusts. The Form RRF-1 and Form 990, 990-PF, 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.

§ 308. Registration, 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 Commercial Fundraiser for Charitable Purposes Annual Registration Form (“Form CT-1CF” Rev. 02/2020/02/2021), hereby incorporated by reference.
- (2) ~~\$350~~500 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” Rev. 09/2017), hereby incorporated by reference; or completion of the Deposit by Assignment in Lieu of Commercial Fundraiser for Charitable Purposes Surety Bond Form (“Form CT-8CF” 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” Rev. 09/2017), hereby incorporated 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 Commercial Fundraiser for Charitable Purposes (“Form CT-2CF” Rev. 02/2020), hereby incorporated by reference; the Commercial Fundraiser for Charitable Purposes/Thrift Store Operations (“Form CT-2TCF” Rev. 02/2020), hereby incorporated by reference; and the Commercial Fundraiser for Charitable Purposes/Vehicle Donation Program (“Form CT-2VCF” Rev. 02/2020), 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 Fundraising Counsel for Charitable Purposes Annual Registration Form (“Form CT-3CF” Rev. ~~02/2020~~02/2021), hereby incorporated by reference.

(2) ~~\$350~~500 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” Rev. ~~02/2020~~02/2021), hereby incorporated by reference.

(2) ~~\$350~~500 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” Rev. 02/2020), 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 the notice 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” Rev. 09/2017), hereby incorporated by reference. Fundraising counsel shall file the Notice of Intent to Provide Services Related to Charitable Solicitation -Fundraising Counsel for Charitable Purposes Form (“Form CT-11CF” Rev. 09/2017), 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.

§ 311. Annual Registration Fee.

(a) No form or report from any charitable corporation, unincorporated association, trustee or other person required to register or file a periodic report shall be accepted for filing unless accompanied by the appropriate fee. Filing and processing fees shall be paid by registrants at the time of filing as follows:

- (1) a \$2550 initial registration fee;
- (2) an annual registration renewal fee, the amount of which shall be determined based on the registrant's ~~gross annual~~ total revenue for the preceding fiscal year, as follows:

| <u>Gross Annual Total Revenue</u> | <u>Fee</u> |
|---|------------------|
| Less than <u>\$25,000</u> | <u>\$25</u> |
| Between <u>\$25,000</u> and \$100,000 | <u>\$2550</u> |
| Between \$100,001 and \$250,000 | <u>\$5075</u> |
| Between \$250,001 and \$1 million | <u>\$75100</u> |
| Between \$1,000,001 and <u>\$105</u> million | <u>\$150200</u> |
| Between <u>\$10,000,001</u> and <u>\$5020</u> million | <u>\$225400</u> |
| <u>Between \$20,000,001 and \$100 million</u> | <u>\$800</u> |
| <u>Between \$100,000,001 and \$500 million</u> | <u>\$1000</u> |
| Greater than <u>\$50500</u> million | <u>\$3001200</u> |

(b) This section does not apply to commercial fundraisers for charitable purposes, as defined by Government Code section 12599, fundraising counsel for charitable purposes, as defined by Government Code section 12599.1, or commercial coventurers, as defined by Government Code section 12599.2.

Note: Authority cited: Sections 12586 and 12587, Government Code. Reference: Sections 12585, 12586, 12587, 12599, 12599.1 and 12599.2, Government Code.

TITLE 11. LAW
DIVISION 1. ATTORNEY GENERAL
CHAPTER 4.6. NONPROFIT RAFFLE PROGRAM

§ 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 CT-NRP-1” Rev. ~~09/2017~~02/2021), hereby incorporated by reference.
- (j) “Report” means the completed Nonprofit Raffle Report (“Form CT-NRP-2” Rev. 09/2017) (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.

§ 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 CT-NRP-1" Rev. ~~09/2017~~02/2021), 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.

§ 418. Fee for Registration.

The registration fee shall be determined by the DOJ. The fee is ~~\$20~~\$30 for the initial one-year registration period. As provided in section 320.5 of the Penal Code, the fee may be increased as necessary to cover the actual costs of the Department of Justice to administer and enforce Penal Code section 320.5.

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



MAIL TO:
Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

WEBSITE ADDRESS:
www.oag.ca.gov/charities

**INITIAL
REGISTRATION FORM
STATE OF CALIFORNIA
OFFICE OF THE ATTORNEY GENERAL
REGISTRY OF CHARITABLE TRUSTS**
(Government Code Sections 12580-12599.7)

(For Registry Use Only)

Part A - Identification of Organization

Name of Organization:

Mailing Address:

Telephone number:

City:

E-mail address:

State:

Fax number:

ZIP Code:

Website:

Federal Employer Identification Number (FEIN):

Corporation or Organization Number:

Part B - Registration Fee

A \$250 REGISTRATION FEE must accompany this registration form. Make check payable to DEPARTMENT OF JUSTICE.

Part C - List of Trustees or Directors and Officers

Names and addresses of ALL trustees or directors and officers (attach a list if necessary):

Name:

Position:

Address:

City:

State:

ZIP Code:

Name:

Position:

Address:

City:

State:

ZIP Code:

Name:

Position:

Address:

City:

State:

ZIP Code:

Name:

Position:

Address:

City:

State:

ZIP Code:

Part D - Organization Activities

Describe 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). If the organization is based outside 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. Attach additional sheets if necessary.



Part E - Assets and Accounting Period

| | |
|--|---|
| If assets (funds, property, etc.) have been received, enter the date first received. | Registration with the Attorney General is required within <u>thirty</u> days of receipt of assets. |
| Date assets first received in/from California: | |

What annual accounting period has the organization adopted? Fiscal Year Ending (Month/Day):

Part F - Founding Documents

Attach the organization's founding documents as follows:

- A) **Corporations** - a copy of the endorsed / certified articles of incorporation and all amendments and current bylaws. If incorporated outside California, enter the date the corporation qualified through the California Secretary of State's Office to conduct activities in California.
- B) **Associations** - a copy of the instrument creating the organization (bylaws, constitution, and/or articles of association / organization).
- C) **Trusts** - a copy of the trust instrument or will and decree of final distribution.
- D) **Trustees for charitable purposes** - a statement describing operations and charitable purpose.

Part G - Federal Tax Exempt Status

Has the organization applied for or been granted IRS tax-exempt status? Yes No

Date of application for Federal tax exemption:

Date of exemption letter: Exempt under Internal Revenue Code section 501(c) ()

If known, are contributions to the organization tax-deductible? Yes No

Attach a copy of the Application for Recognition of Exemption (IRS Form 1023 or 1024) and the determination letter issued by the IRS.

Part H - Fundraising Professionals

Does the organization contract with or otherwise engage the services of any commercial fundraiser for charitable purposes, fundraising counsel, or commercial coventurer (as defined in Government Code sections 12599-12599.2)? If yes, provide the name(s), address(es), telephone number(s), and registration number(s) assigned by the Registry of Charitable Trusts of the provider(s). Attach additional sheets if necessary.

| | | |
|--|--|--|
| <input type="checkbox"/> Commercial Fundraiser (#) | <input type="checkbox"/> Fundraising Counsel (#) | <input type="checkbox"/> Commercial Coventurer (#) |
| Name: | | Telephone Number: |
| Address: | City: | State: ZIP Code: |
| <input type="checkbox"/> Commercial Fundraiser (#) | <input type="checkbox"/> Fundraising Counsel (#) | <input type="checkbox"/> Commercial Coventurer (#) |
| Name: | | Telephone Number: |
| Address: | City: | State: ZIP Code: |
| <input type="checkbox"/> Commercial Fundraiser (#) | <input type="checkbox"/> Fundraising Counsel (#) | <input type="checkbox"/> Commercial Coventurer (#) |
| Name: | | Telephone Number: |
| Address: | City: | State: ZIP Code: |



Part I - Please respond to the following list of questions and provide supplemental information if applicable.

1. List all DBAs and names of the organization uses or has used.
2. List all states in which you solicit charitable donations or have registered to do so, or in which you are exempt from registration but operate.
3. Is the organization under common control, does it have a close connection with, or is it related to, any other nonprofit or for-profit organization or trust? If yes, identify by name, address, and telephone.
4. Has the organization's IRS tax-exempt status ever been denied, revoked, or modified? If yes, please explain circumstances on a separate sheet.
5. Has the organization's tax-exempt status ever been suspended or revoked by the Franchise Tax Board? If yes, please explain circumstances on a separate sheet.
6. Has the organization's corporation status ever been suspended or revoked by the Secretary of State? If yes, please explain circumstances on a separate sheet.
7. Are any officers, directors, trustees, or employees related by blood, marriage or adoption? If yes, identify by name, title and relationship.
8. Has the organization or any of its officers, directors, or trustees been the subject of a court or administrative proceeding in any state regarding any solicitation or registration? If yes, please explain on a separate sheet.
9. Have any of the organization's officers, directors, or trustees been convicted of any crime involving the misuse or misappropriation of funds, or any crime involving deception in the operation of a charity? If yes, identify by name and title.

Please note that the Form CT-1 is a public document which will be posted on the Registry's website. If you wish to maintain the confidentiality of any attachment to the Form CT-1, you must request that the attachment not be maintained in the Public File.

Part J - Signature

I declare under penalty of perjury that I have examined this registration form, including accompanying documents, and to the best of my knowledge and belief, the form and each document are true, correct, and complete, and I am authorized to sign.

Signature _____ Title _____ Date _____

The organization will be required to file financial reports annually on Form RRF-1 (Annual Registration/Renewal Fee Report) no later than four months and fifteen days after the end of the organization's accounting period. Organizations with \$50,000 or more in total revenue are also required to file the applicable IRS Form 990, with all attachments and schedules, as filed with the IRS. Organizations with less than \$50,000 in total revenue are generally required to file Form CT-TR-1. All Registry forms can be found on the Attorney General's website at www.oag.ca.gov/charities.

For additional information, please refer to the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Government Code sections 12580-12599.8) and the Administrative Rules and Regulations pursuant to the Act (California Code of Regulations, Title 11, Sections 300-312.1), and other resources available on the Attorney General's website at www.oag.ca.gov/charities.

Additional information is available on the Attorney General's website at www.oag.ca.gov/charities. You may also call the Attorney General's Registry of Charitable Trusts at (916) 210-6400 or fax at (916) 444-3651 or contact the Registry via email at Registration@doj.ca.gov.



Office of the Attorney General

Registry of Charitable Trusts

Privacy Notice

As Required by Civil Code § 1798.17

Collection and Use of Personal Information. The Attorney General's Registry of Charitable Trusts (Registry), a part of the Public Rights Division, collects the information requested on this form as authorized by the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Gov. Code § 12580 et seq.) and regulations adopted pursuant to the Act (Cal. Code Regs., tit. 11, §§ 300-316). The Registry uses the information in the administration and enforcement of the Act, including to register, renew, or update your organization's registration or to prepare reports pursuant to the Act. The Attorney General may also use the information for additional purposes, including in support of investigations and law enforcement actions, providing public access to information as required by the Act (Gov. Code §§ 12587, 12587.1, 12590), and making referrals to other law enforcement agencies. Any personal information collected by state agencies is subject to the limitations in the Information Practices Act and state policy. The Department of Justice's general privacy policy is available at www.oag.ca.gov/privacy-policy.

Providing Personal Information. All the personal information requested in the form must be provided. An incomplete submission may result in the Registry not accepting the form, and cause your organization to be out of compliance with legal requirements to operate in California.

Access to Your Information. The completed form is a public filing that will be made available on the Attorney General's website at www.oag.ca.gov/charities pursuant to the public access requirements of the Act. You may review the records maintained by the Registry that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

Possible Disclosure of Personal Information. In order to process the applicable registration, renewal, registration update, application, or report, we may need to share the information on this form with other government agencies. We may also share the information to further an investigation, including an investigation by other government or law enforcement agencies. In addition, the information is available and searchable on the Attorney General's website.

The information provided may also be disclosed in the following circumstances:

- With other persons or agencies where necessary to perform their legal duties, and their use of your information is compatible and complies with state law, such as for investigations or for licensing, certification, or regulatory purposes;
- To another government agency consistent with state or federal law.

Contact Information. For questions about this notice or access to your records, contact the Registrar of Charitable Trusts, 1300 I Street, Sacramento, CA 95814 at rct@doj.ca.gov or (916) 210-6400.

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400

WEBSITE ADDRESS:
www.oag.ca.gov/charities

**INSTRUCTIONS FOR FILING
INITIAL REGISTRATION FORM (CT-1)
ATTORNEY GENERAL OF CALIFORNIA
REGISTRY OF CHARITABLE TRUSTS**
(Government Code Sections 12580-12599.8)



WHO MUST FILE THE INITIAL REGISTRATION FORM CT-1?

Every charitable corporation, unincorporated association and trustee holding assets for charitable purposes or doing business in California, unless exempt, is required to register with the Attorney General within thirty days after receipt of assets (cash or other forms of property).

The initial registration requirement also applies to foreign charitable organizations (organizations formed under the laws of other states) doing business or holding property in California. Doing business in California includes soliciting donations in California by phone, mail, email, advertisements, or any other means from outside of California. Other examples include engaging in any of the following activities in California: holding meetings of the board of directors or corporate members here, maintaining an office here, having officers or employees who perform work here, and/or conducting charitable programs in California.

CLAIMING EXEMPTION FROM REGISTRATION

If the organization is claiming exemption as a hospital, educational institution, religious or mutual benefit corporation, you must submit the following:

- Founding documents, such as certified Articles of Incorporation, Articles of Association, Bylaws, or Trust Instrument (include any amendments);
 - IRS Determination letter (if applicable); and
 - IRS Form 1023 or 1024, application for tax exemption (if applicable).
- Mutual benefit organizations should also include a detailed description of the organization's funding activities. (i.e., does the organization solicit/receive contributions from the public and/or receive government grants in California to be used for charitable purposes or is the organization only funded by members).

LINE-BY-LINE INSTRUCTIONS FOR COMPLETING FORM CT-1

Part A

Name of Organization - Insert the legal name as stated in the organization's organizing instrument (i.e., articles of incorporation, articles of association, or trust instrument).

Official Mailing Address and Contact Information for Organization - Insert the mailing address of the organization. Insert the contact information of the organization.

Organization's website - If the organization has a website, insert the complete website address.

Federal Employer Identification Number (FEIN) - All organizations must apply for a FEIN from the Internal Revenue Service, including organizations that have a group exemption or file group returns.

Corporation or Organization Number - All California and foreign corporations that have qualified to do business in California are assigned a corporation number by the California Secretary of State. For corporate number information, visit www.sos.ca.gov/business-programs/business-entities.

Unincorporated organizations are assigned an organization number by the Franchise Tax Board upon application for California tax exemption. For unincorporated organization number information, visit www.ftb.ca.gov.

Part B

A registration fee of \$250 must accompany this registration form. The registration fee must be paid by check or money order, payable to "Department of Justice."

Part C

List the names and mailing addresses for all officers, directors, and trustees - Include the position or title (e.g., President, Vice President, Secretary, Treasurer, Trustee).

Part D

Describe the organization's primary activity - Describe the charitable purpose or mission of the organization in detail. (A copy of the material submitted with the application for federal or state tax exemption will normally provide this information).

If the organization is based outside 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. Attach additional sheets if necessary.

Part E

If assets (funds, property, etc.) have been received, enter the date first received - Date assets first received in/from California include -

- Holding property and having bank accounts in California
- Soliciting and receiving contributions (from California residents, foundations, corporations, and governmental agencies).
Soliciting includes direct requests for charitable contributions, such as by phone, mail, email, advertisement, or grant requests.

What annual accounting period has the organization adopted? -

Enter the month in which the annual accounting period ends. For example, if the annual accounting period ends December 31, enter 12/31. If the annual accounting period ends June 30, enter 6/30. This information is usually found in the organization's bylaws, or other documents, such as the IRS Determination letter (if applicable), or the IRS Form 1023 or 1024 application for tax-exempt status (if applicable).

Part F

Attach the organization's founding documents -

A) Corporations - a copy of the articles of incorporation endorsed by the Secretary of State of California. They will include the corporate number and date of incorporation. Include any certified amendments and the current bylaws.

If incorporated outside California, enter the date the corporation qualified through the California Secretary of State's Office to conduct activities in California. Also include the certified articles of incorporation (and any amendments) that are stamped / fully executed by the state of domicile.

B) **Associations** - a copy of the instrument creating the organization (e.g., bylaws, constitution, and/or articles of association, articles of organization).

C) **Trusts** - a copy of the trust instrument or will and decree of final distribution. Include any amendments.

D) **Trustees for charitable purposes** - a statement describing operations and charitable purposes.

Part G

Federal Tax Exempt Status (if applicable)

- Has the organization applied for or been granted IRS tax-exempt status? Check "Yes" or "No".
- Date of application for Federal tax exemption: Enter the date when the organization submitted IRS Form 1023 / 1024 to the IRS.
- Date of exemption letter: Enter the date on the tax exemption determination letter the organization received from the IRS.
- Exempt under Internal Revenue Code section 501(c): Enter the applicable Internal Revenue Code section number, e.g., section 501(c)(3).
- If known, are contributions to the organization tax-deductible? Check "Yes" or "No."
- Attach a copy of the Application for Recognition of Exemption (IRS Form 1023 / 1024) and the determination letter issued by the IRS to the organization.

Part H

Commercial Fundraiser, Fundraising Counsel, Commercial Coventurer - Does the organization contract with or otherwise engage the services of any commercial fundraiser for charitable purposes, fundraising counsel, or commercial coventurer (as defined in Government Code section 12599-12599.2)? If yes, provide the name(s), address(es), telephone number(s), and registration number assigned by the Registry of Charitable Trusts of the provider(s):

- **Commercial Fundraiser** - Any individual, corporation, or other legal entity who (for compensation) solicits funds, assets, or property in California for charitable purposes. (See Government Code section 12599 for complete definition).
- **Fundraising Counsel** - Any person who (for compensation) plans, manages, advises, counsels, consults, or prepares material for, or with respect to, the solicitation in this state of funds, assets or property for charitable purposes. (See Government Code section 12599.1 for complete definition.)
- **Commercial Coventurer** - Any person who, for profit, is regularly and primarily engaged in trade or commerce other than in connection with the raising of funds, assets, or property for charitable organizations or charitable purposes, and who represents to the public that the purchase or use of any goods, services, entertainment, or any other thing of value will benefit a charitable organization or will be used for a charitable purpose. (See Government Code Section 12599.2 for complete definition.)

Part I

Answer each question and provide supplemental information if applicable.

Question 3.

"Common control" means you and one or more other organizations or trusts have: (1) a majority of directors, officers, or trustees appointed or elected by the same organization(s) or individuals, (2) a majority of directors, officers, or trustees consisting of the same individuals. Common control also occurs when you and one or more organizations have a majority ownership interest in a corporation, partnership, or trust. "Ownership" means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.

"Close connection" means any of the following relationships between organizations: (1) control of one organization by another through common directors, officers, or trustees or through authority to approve budgets or expenditures; (2) coordination or sharing of operations as to facilities, programs, employees, or other activities; or (3) common persons exercising substantial influence over the organizations.

"Related to" an organization means to control or be controlled by an organization. "Control" means (1) to have the power (by the organization or through one or more officers, directors, trustees or agents) to remove and replace (or to appoint, elect, or approve or veto the appointment or election of) the majority of another organization's directors or trustees, or a majority of members who elect a majority of another organization's directors or trustees; (2) to own more than 50% of a stock corporation; (3) to own more than 50% of the profits or capital interests or is managing partner, general partner, or managing member of a partnership or LLC; or (4) to own more than 50% of the beneficial interest in a trust.

Part J

Signature, Title, and Date - I declare under penalty of perjury that I have examined this registration form, including accompanying documents, and to the best of my knowledge and belief, the form and each document are true, correct, and complete.

- Must be signed by the organization's president or chief executive officer, treasurer or chief financial officer, (if a trust or unincorporated association) authorized trustee, or authorized agent.
- Include the date that Form CT-1 was signed by the organization's president, chief executive officer, treasurer or chief financial officer, or (if a trust or unincorporated association) authorized trustee.
- Signatures do not need to be original inked signature. Copies or electronic signatures are acceptable.

ADDITIONAL INSTRUCTIONS

Please note that the Form CT-1 is a public document which will be posted on the Registry's website. If you wish to maintain the confidentiality of any attachment to the Form CT-1, you must request that the attachment not be maintained in the Public File.

The organization will be required to file financial reports annually on Form RRF-1 (Annual Registration/Renewal Fee Report) within four months and fifteen days after the end of the organization's accounting period. Organizations with \$50,000 or more in total revenue are also required to file the applicable IRS Form 990, with all attachments and schedules, as filed with the IRS. Organizations with less than \$50,000 in total revenue are generally required to file Form CT-TR-1. All Registry forms can be found on the Attorney General's website at www.oag.ca.gov/charities.

For additional information, please refer to the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Government Code sections 12580-12599.8) and the Administrative Rules and Regulations pursuant to the Act (California Code of Regulations, Title 11, Sections 300-312.1), and other resources available on the Attorney General's website at www.oag.ca.gov/charities.

Additional information is available on the Attorney General's website at www.oag.ca.gov/charities. You may also call the Attorney General's Registry of Charitable Trusts at (916) 210-6400, fax at (916) 444-3651, or contact the Registry via email at Registration@doj.ca.gov.



MAIL TO:
Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-7613

WEBSITE ADDRESS:
www.oag.ca.gov/charities

COMMERCIAL FUNDRAISER FOR CHARITABLE PURPOSES

ANNUAL REGISTRATION FORM FOR 20 ____

Section 12599, California Government Code
11 Cal. Code Regs. section 308

Failure to register by January 15th for each calendar year of solicitation may result in assessment of late fees as defined in Government Code section 12586.1.

**A CHECK IN THE AMOUNT OF \$3500
PAYABLE TO THE REGISTRY OF CHARITABLE TRUSTS
MUST ACCOMPANY THIS REGISTRATION FORM**

(For Registry Use Only)

| | |
|--|------------------------------------|
| Official Name and Address of Commercial Fundraiser for Charitable Purposes: Name of commercial fundraiser for charitable purposes Address (Do Not Use P.O. Box) City or Town, State and Zip Code E-mail Address | Registration Number _____ |
| | Federal Employer I.D. Number _____ |
| | Telephone Number () _____ |
| | |
| | |

Mailing Address (if different from Official Address):

Mailing Address _____

City, State, and Zip Code _____

In addition to the OFFICIAL name, enter all other names and addresses under which this commercial fundraiser for charitable purposes is known or operates:

Legal Form of Commercial Fundraiser for Charitable Purposes: Corporation LLC
 Partnership Sole Proprietorship Other

State in which organized _____ Date organized _____

Enter the name, address, title of each person who is responsible for directing and supervising the work of the commercial fundraiser.

| Name | Address | Title |
|------|---------|-------|
| | | |
| | | |
| | | |



Identify commercial fundraiser for charitable purposes' activities. Check all boxes that apply:

- | | | |
|--|--|--|
| <input type="checkbox"/> Auction | <input type="checkbox"/> Advertising Sales | <input type="checkbox"/> Direct Mail |
| <input type="checkbox"/> Beauty Pageant | <input type="checkbox"/> Car Donations | <input type="checkbox"/> Entertainment Event |
| <input type="checkbox"/> Concert | <input type="checkbox"/> Dinner | <input type="checkbox"/> Publication |
| <input type="checkbox"/> Discount Coupons | <input type="checkbox"/> Door-to-Door Solicitation | <input type="checkbox"/> Sports Event |
| <input type="checkbox"/> Honor Boxes | <input type="checkbox"/> Magazine Sales | <input type="checkbox"/> Theater |
| <input type="checkbox"/> Salvageable Personal Property | <input type="checkbox"/> Safety Products | <input type="checkbox"/> Vending Machines |
| <input type="checkbox"/> Telemarketing | <input type="checkbox"/> Telephone Solicitation | |
| <input type="checkbox"/> Thrift Store | <input type="checkbox"/> Trash Bags | |
| <input type="checkbox"/> Other (Specify): | | |

Is any director, officer, or employee of the commercial fundraiser for charitable purposes a director, officer, or employee of any charitable organization with which it has contracted to solicit?

- Yes No

If "yes," complete the following:

| Name and address of director, officer or employee of commercial fundraiser for charitable purposes | Name and address of charitable organization | Relationship of officer, etc. to charitable organization |
|--|---|--|
| | | |
| | | |
| | | |

For each affiliation identified above, attach a copy of the contract between the commercial fundraiser for charitable purposes and the charity.

Has the commercial fundraiser for charitable purposes ever had any license, registration or permit denied, cancelled, suspended or revoked, or had any official disciplinary or legal action taken against it? is any such action currently pending against the commercial fundraiser for charitable purposes or any of its representatives in relation to any fundraising activity?

- Yes No

If "yes," complete the following:

| Name and address of government agency bringing action | Nature of action. Indicate against whom action was taken and disposition | Date |
|---|--|------|
| | | |
| | | |

Check box if attachments are included.

Does the commercial fundraiser for charitable purposes have a written contract with the charitable organization, in accordance with the provisions of Government Code sections 12599 and 12599.3?

- Yes No

I certify under penalty of perjury that I am authorized to sign this registration form and that the information provided herein, including attachments, is true and complete to the best of my knowledge and belief.

Signature

Printed Name

Title

Date



Office of the Attorney General
Registry of Charitable Trusts
Privacy Notice

As Required by Civil Code § 1798.17

Collection and Use of Personal Information. The Attorney General's Registry of Charitable Trusts (Registry), a part of the Public Rights Division, collects the information requested on this form as authorized by the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Gov. Code § 12580 et seq.) and regulations adopted pursuant to the Act (Cal. Code Regs., tit. 11, §§ 300-316). The Registry uses the information in the administration and enforcement of the Act, including to register, renew, or update your organization's registration or to prepare reports pursuant to the Act. The Attorney General may also use the information for additional purposes, including in support of investigations and law enforcement actions, providing public access to information as required by the Act (Gov. Code §§ 12587, 12587.1, 12590), and making referrals to other law enforcement agencies. Any personal information collected by state agencies is subject to the limitations in the Information Practices Act and state policy. The Department of Justice's general privacy policy is available at www.oag.ca.gov/privacy-policy.

Providing Personal Information. All the personal information requested in the form must be provided. An incomplete submission may result in the Registry not accepting the form, and cause your organization to be out of compliance with legal requirements to operate in California.

Access to Your Information. The completed form is a public filing that will be made available on the Attorney General's website at www.oag.ca.gov/charities pursuant to the public access requirements of the Act. You may review the records maintained by the Registry that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

Possible Disclosure of Personal Information. In order to process the applicable registration, renewal, registration update, application, or report, we may need to share the information on this form with other government agencies. We may also share the information to further an investigation, including an investigation by other government or law enforcement agencies. In addition, the information is available and searchable on the Attorney General's website.

The information provided may also be disclosed in the following circumstances:

- With other persons or agencies where necessary to perform their legal duties, and their use of your information is compatible and complies with state law, such as for investigations or for licensing, certification, or regulatory purposes;
- To another government agency consistent with state or federal law.

Contact Information. For questions about this notice or access to your records, contact the Registrar of Charitable Trusts, 1300 I Street, Sacramento, CA 95814 at rct@doj.ca.gov or (916) 210-6400.

MAIL TO:
Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-7613

WEBSITE ADDRESS:
www.oag.ca.gov/charities

**INSTRUCTIONS FOR REGISTRATION
COMMERCIAL FUNDRAISER
FOR CHARITABLE PURPOSES
(Form CT-1CF)**



WHO MUST FILE

Every commercial fundraiser for charitable purposes in California must register with the Attorney General's Registry of Charitable Trusts prior to soliciting any funds in California for charitable purposes.

WHEN TO FILE

Commercial fundraisers for charitable purposes must register annually in California for each calendar year of solicitation. The deadline for filing the registration form is January 15 of the applicable year.

FEE MUST ACCOMPANY REGISTRATION

A registration fee of \$3500 must accompany each registration form. Checks should be made payable to the ATTORNEY GENERAL'S REGISTRY OF CHARITABLE TRUSTS. Registration forms not accompanied by full payment will not be processed and will be returned.

BOND MUST ACCOMPANY REGISTRATION

Each application for registration or renewal of registration must be accompanied by a cash deposit or a bond issued by an admitted surety in favor of the State of California and in a form acceptable to the Attorney General. The cash deposit or bond shall be in the amount of twenty-five thousand dollars (\$25,000).

FEES MAY BE IMPOSED FOR DELINQUENT REGISTRATION

Government Code section 12586.1 authorizes the Attorney General to charge late fees for each month or part of the month for registrations not received by January 15. This code section can be found on the Charitable Trusts Section website at www.oag.ca.gov/charities under "Laws & Regulations."

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts Section website at www.oag.ca.gov/charities. You may also contact the California Attorney General's Registry of Charitable Trusts at (916) 210-7613 or via e-mail at PF@doj.ca.gov.



MAIL TO:
Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-7613

WEBSITE ADDRESS:
www.oag.ca.gov/charities

FUNDRAISING COUNSEL FOR CHARITABLE PURPOSES ANNUAL REGISTRATION FORM FOR 20

Section 12599.1, California Government Code
11 Cal. Code Regs. section 308

Failure to register by January 15th for each calendar year of solicitation may
result in assessment of late fees as defined in Government Code section 12586.1.

**A CHECK IN THE AMOUNT OF \$3500
PAYABLE TO THE REGISTRY OF CHARITABLE TRUSTS
MUST ACCOMPANY THIS REGISTRATION FORM**

(For Registry Use Only)

| | |
|---|-------------------------------|
| Official Name and Address of Fundraising Counsel for Charitable Purposes: | Registration Number _____ |
| Name of fundraising counsel for charitable purposes | F.E.I.N. _____ |
| Address (Do not use P.O. Box) | Telephone Number () _____ |
| City or Town, State and Zip Code | |
| E-mail Address | |

Mailing Address (if different from official address):

Mailing address _____

City, State, and Zip Code _____

In addition to the OFFICIAL name, enter all other names and addresses under which this fundraising counsel for charitable purposes is known or operates: _____

Legal form of fundraising counsel for charitable purposes:

- Corporation LLC
 Partnership Sole Proprietorship Other

State in which organized _____ Date organized _____

Enter the name, address, title of each person who is responsible for directing and supervising the work of the Fundraising Counsel.

| Name | Address | Title |
|------|---------|-------|
| | | |
| | | |
| | | |



Provide the name and address of each "individual, corporation, unincorporated association, or other legal entity" for whom the fundraising counsel for charitable purposes has performed any services described in Paragraph (1) of subdivision (a) of section 12599.1 during the preceding calendar year.

| Name | Address |
|------|---------|
| | |
| | |
| | |

Is any director, officer, or employee of the fundraising counsel for charitable purposes a director, officer, or employee of any charitable organization with which it has contracted to provide services?

Yes No

If "Yes," complete the following:

| Name and address of director, officer, or employee of fundraising counsel for charitable purposes | Name and address of charitable organization | Relationship of officer, etc. to charitable organization |
|---|---|--|
| | | |
| | | |
| | | |

For each affiliation identified above, attach a copy of the contract between the fundraising counsel for charitable purposes and the charity.

Has the fundraising counsel for charitable purposes ever had any license, registration or permit denied, cancelled, suspended or revoked, or had any official disciplinary or legal action taken against it? Is any such action currently pending against the fundraising counsel for charitable purposes or any of its representatives in relation to any fundraising activity?

Yes No

If "yes," attach information stating the name and address of the government agency bringing the action, the status or disposition of the action, and the date of the action.

Does the fundraising counsel for charitable purposes have a written contract with each individual, corporation, unincorporated association, or other legal entity listed above, in accordance with the provisions of Government Code section 12599.1?

Yes No

I certify under penalty of perjury that I am authorized to sign this registration form and that the information provided herein, including attachments, is true and complete to the best of my knowledge and belief.

Signature

Printed Name

Title

Date



Office of the Attorney General

Registry of Charitable Trusts

Privacy Notice

As Required by Civil Code § 1798.17

Collection and Use of Personal Information. The Attorney General's Registry of Charitable Trusts (Registry), a part of the Public Rights Division, collects the information requested on this form as authorized by the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Gov. Code § 12580 et seq.) and regulations adopted pursuant to the Act (Cal. Code Regs., tit. 11, §§ 300-316). The Registry uses the information in the administration and enforcement of the Act, including to register, renew, or update your organization's registration or to prepare reports pursuant to the Act. The Attorney General may also use the information for additional purposes, including in support of investigations and law enforcement actions, providing public access to information as required by the Act (Gov. Code §§ 12587, 12587.1, 12590), and making referrals to other law enforcement agencies. Any personal information collected by state agencies is subject to the limitations in the Information Practices Act and state policy. The Department of Justice's general privacy policy is available at www.oag.ca.gov/privacy-policy.

Providing Personal Information. All the personal information requested in the form must be provided. An incomplete submission may result in the Registry not accepting the form, and cause your organization to be out of compliance with legal requirements to operate in California.

Access to Your Information. The completed form is a public filing that will be made available on the Attorney General's website at www.oag.ca.gov/charities pursuant to the public access requirements of the Act. You may review the records maintained by the Registry that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

Possible Disclosure of Personal Information. In order to process the applicable registration, renewal, registration update, application, or report, we may need to share the information on this form with other government agencies. We may also share the information to further an investigation, including an investigation by other government or law enforcement agencies. In addition, the information is available and searchable on the Attorney General's website.

The information provided may also be disclosed in the following circumstances:

- With other persons or agencies where necessary to perform their legal duties, and their use of your information is compatible and complies with state law, such as for investigations or for licensing, certification, or regulatory purposes;
- To another government agency consistent with state or federal law.

Contact Information. For questions about this notice or access to your records, contact the Registrar of Charitable Trusts, 1300 I Street, Sacramento, CA 95814 at rct@doj.ca.gov or (916) 210-6400.

MAIL TO:
Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-7613

WEBSITE ADDRESS:
www.oag.ca.gov/charities

INSTRUCTIONS FOR REGISTRATION FUNDRAISING COUNSEL FOR CHARITABLE PURPOSES (FORM CT-3CF)



WHO MUST FILE

Every fundraising counsel for charitable purposes in California must register with the Attorney General's Registry of Charitable Trusts prior to planning, managing, advising, counseling, consulting or preparing material for, or with respect to, the solicitation in this state of funds, assets or property for charitable purposes. "Fundraising counsel for charitable purposes" is defined in California Government Code section 12599.1, subdivisions (a) and (b).

WHEN TO FILE

Fundraising counsel for charitable purposes must register annually in California for each calendar year of activity. The deadline for filing the registration form is January 15 of the applicable year.

FEE MUST ACCOMPANY REGISTRATION

A registration fee of \$3500 must accompany each annual registration form. Checks should be made payable to the ATTORNEY GENERAL'S REGISTRY OF CHARITABLE TRUSTS. Registration forms not accompanied by full payment will not be processed and will be returned.

PENALTY FOR FAILURE TO REGISTER

Failure by a fundraising counsel to register with and report each person, corporation, or other legal entity for whom the fundraising counsel has performed any services to the Registry of Charitable Trusts is unlawful. A fundraising counsel for charitable purposes is subject to the Attorney General's supervision and enforcement to the same extent as a trustee for charitable purposes. Government Code section 12586.1 authorizes the Attorney General to charge late fees for each month or part of the month for registrations not received annually by January 15. This code section can be found on the Charitable Trusts Section website at www.oag.ca.gov/charities under "Laws & Regulations."

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts Section website at www.oag.ca.gov/charities. You may also contact the California Attorney General's Registry of Charitable Trusts at (916) 210-7613 or via e-mail at PF@doj.ca.gov.



COMMERCIAL COVENTURER

ANNUAL REGISTRATION FORM FOR 20

Section 12599.2, California Government Code
11 Cal. Code Regs. section 308

Failure to register by January 15th for each calendar year of solicitation may result in assessment of late fees as defined in Government Code section 12586.1.

**A CHECK IN THE AMOUNT OF \$3500
PAYABLE TO THE REGISTRY OF CHARITABLE TRUSTS
MUST ACCOMPANY THIS REGISTRATION FORM**

MAIL TO:
Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-7613

WEBSITE ADDRESS:
www.oag.ca.gov/charities

(For Registry Use Only)

| | |
|---|-------------------------------|
| Official Name and Address of Commercial Coventurer: | |
| Name of commercial coventurer | Registration Number _____ |
| Address (Do Not Use P.O. Box) | FEIN _____ |
| City or Town, State and Zip Code | Telephone Number () _____ |
| E-mail Address | |

Mailing Address (if different from official address):

Mailing Address _____

City, State, and Zip Code _____

In addition to the OFFICIAL name, enter all other names and addresses under which this commercial coventurer for charitable purposes is known or operates:

Legal form of commercial coventurer:

- Corporation LLC
 Partnership Sole Proprietorship Other

State in which organized _____ Date organized _____

Enter name, individual home address, and relationship to the commercial coventurer of each officer and director of corporation or unincorporated association; each partner in the partnership; or the owner of the sole proprietorship.

| Name | Home Address | Title/Relationship to Commercial Coventurer |
|------|--------------|---|
| | | |
| | | |
| | | |



Provide a brief explanation of commercial coventure activities conducted on behalf of charitable organization:

Is any director, officer, or employee of the commercial coventurer a director, officer, or employee of any charitable organization with which it has contracted to solicit?

Yes No

If "yes," complete the following:

| Name and address of director, officer or employee of commercial coventurer | Name and address of charitable organization | Relationship of officer, etc. to charitable organization |
|--|---|--|
| | | |
| | | |
| | | |

For each affiliation identified above, attach a copy of the contract between the commercial coventurer and the charity.

Has the commercial coventurer ever had any license, registration or permit denied, cancelled, suspended or revoked, or had any official disciplinary or legal action taken against it? Is any such action currently pending against the commercial coventurer or any of its representatives in relation to any fundraising activity?

Yes No

If "yes," complete the following:

| Name and address of government agency bringing action | Nature of action. Indicate against whom action was taken and disposition | Date |
|---|--|------|
| | | |
| | | |
| | | |

"X" box if attachments are included

I certify under penalty of perjury that I am authorized to sign this registration form and that the information provided herein, including attachments, is true and complete to the best of my knowledge and belief.

Signature Printed Name Title Date



Office of the Attorney General
Registry of Charitable Trusts
Privacy Notice

As Required by Civil Code § 1798.17

Collection and Use of Personal Information. The Attorney General's Registry of Charitable Trusts (Registry), a part of the Public Rights Division, collects the information requested on this form as authorized by the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Gov. Code § 12580 et seq.) and regulations adopted pursuant to the Act (Cal. Code Regs., tit. 11, §§ 300-316). The Registry uses the information in the administration and enforcement of the Act, including to register, renew, or update your organization's registration or to prepare reports pursuant to the Act. The Attorney General may also use the information for additional purposes, including in support of investigations and law enforcement actions, providing public access to information as required by the Act (Gov. Code §§ 12587, 12587.1, 12590), and making referrals to other law enforcement agencies. Any personal information collected by state agencies is subject to the limitations in the Information Practices Act and state policy. The Department of Justice's general privacy policy is available at www.oag.ca.gov/privacy-policy.

Providing Personal Information. All the personal information requested in the form must be provided. An incomplete submission may result in the Registry not accepting the form, and cause your organization to be out of compliance with legal requirements to operate in California.

Access to Your Information. The completed form is a public filing that will be made available on the Attorney General's website at www.oag.ca.gov/charities pursuant to the public access requirements of the Act. You may review the records maintained by the Registry that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

Possible Disclosure of Personal Information. In order to process the applicable registration, renewal, registration update, application, or report, we may need to share the information on this form with other government agencies. We may also share the information to further an investigation, including an investigation by other government or law enforcement agencies. In addition, the information is available and searchable on the Attorney General's website.

The information provided may also be disclosed in the following circumstances:

- With other persons or agencies where necessary to perform their legal duties, and their use of your information is compatible and complies with state law, such as for investigations or for licensing, certification, or regulatory purposes;
- To another government agency consistent with state or federal law.

Contact Information. For questions about this notice or access to your records, contact the Registrar of Charitable Trusts, 1300 I Street, Sacramento, CA 95814 at rct@doj.ca.gov or (916) 210-6400.

MAIL TO:
Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-7613

WEBSITE ADDRESS:
www.oag.ca.gov/charities

**INSTRUCTIONS FOR REGISTRATION
COMMERCIAL COVENTURER FOR
CHARITABLE PURPOSES**
(Form CT - 5CF)



WHO MUST FILE?

Commercial coventurers must register with the Attorney General's Registry of Charitable Trusts prior to engaging in any coventure activities in California unless exempt pursuant to Government Code section 12599.2(c).

WHEN TO FILE?

Commercial coventurers, as set forth above, must register annually in California for each calendar year in which the coventure activity occurs, unless exempt. The deadline for filing the registration form is January 15 of the applicable year.

FEE MUST ACCOMPANY REGISTRATION

A registration fee of \$3500 must accompany each annual registration form. Checks should be made payable to the ATTORNEY GENERAL'S REGISTRY OF CHARITABLE TRUSTS. Registration forms not accompanied by full payment will not be processed and will be returned.

FEES MAY BE IMPOSED FOR DELINQUENT FINANCIAL REGISTRATION

Government Code section 12586.1 authorizes the Attorney General to charge late fees for each month or part of a month for registrations not received by January 15. This section can be found on the Charitable Trusts Section website at www.oag.ca.gov/charities under "Laws & Regulations."

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts Section website at www.oag.ca.gov/charities. You may also contact the California Attorney General's Registry of Charitable Trusts at (916) 210-7613 or via email at PF@doj.ca.gov.

**APPLICATION FOR REGISTRATION
NONPROFIT RAFFLE PROGRAM**
(California Penal Code section 320.5)



MAIL TO:
Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

WEBSITE ADDRESS:
www.oag.ca.gov/charities

The registration period is September 1 to August 31.

A CHECK IN THE AMOUNT OF \$230 MADE PAYABLE TO DEPARTMENT OF JUSTICE MUST ACCOMPANY THIS REGISTRATION FORM

(For Registry Use Only)

Proof of California Franchise Tax Board exempt status must be attached to this registration application. This application will otherwise be deemed deficient and returned to the organization.

(For Registry Use Only)

Raffle Registration Number: _____

Name of Organization: _____

Provide at least one of the following:

Address of Organization: _____

State Charity Registration Number: _____

City or Town, State and ZIP Code: _____

Federal Employer Identification Number (FEIN):

E-mail Address: _____

SOS Corporation Number: C _____

Telephone Number: _____

FTB Organization Number: _____

Fax Number: _____

Please list the date your organization first qualified to conduct business in the State of California: _____

Specify the organization's tax - exempt status pursuant to California Revenue and Taxation Code section:

23701a Labor, agricultural, or horticultural organizations

23701g Nonprofit pleasure and recreation clubs

23701b Fraternal beneficiary societies, orders or associations

23701k Religious or apostolic corporations having common or

23701d Religious, charitable, scientific, testing for public safety, literary, educational, amateur sports or prevention of cruelty to children or animals organization

23701l Domestic fraternal societies, orders or associations

23701e Business leagues, chambers of commerce, real estate boards, and boards of trade

23701t Homeowners and associations

23701f Civic leagues, social welfare organizations and local employee organizations

23701w Veterans organizations

Proposed date(s) of raffle(s) [REQUIRED] _____
(month/day/year) (After August 31, a new registration is required.)

**By signing this application for registration, I hereby certify all of the following:
Applicant is a nonprofit organization and all information provided on this application is true and correct.**

Signature of Authorized Officer or Director Who Prepared This Form

Date

Printed Name of Authorized Officer or Director

Title of Authorized Officer or Director



Office of the Attorney General
Registry of Charitable Trusts
Privacy Notice
As Required by Civil Code § 1798.17

Collection and Use of Personal Information. The Attorney General's Registry of Charitable Trusts (Registry), collects the information requested on this form as authorized by Penal Code section 320.5 and regulations adopted pursuant to the statute (Cal. Code Regs., tit. 11, §§ 410-426). The Registry uses the information to register or to prepare reports pursuant to the statute and nonprofit raffle program regulations. The Attorney General may also use the information for additional purposes, including in support of investigations and law enforcement actions, providing public access to information as required by the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Gov. Code § 12580 et seq.), and making referrals to other law enforcement agencies. Any personal information collected by state agencies is subject to the limitations in the Information Practices Act and state policy. The Department of Justice's general privacy policy is available at www.oag.ca.gov/privacy-policy.

Providing Personal Information. All the personal information requested in the form must be provided. An incomplete submission may result in the Registry not accepting the form, and cause your organization to be out of compliance with legal requirements to operate in California.

Access to Your Information. The completed form is a public filing that will be made available on the Attorney General's website at www.oag.ca.gov/charities pursuant to the public access requirements of the Act. You may review the records maintained by the Registry that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

Possible Disclosure of Personal Information. In order to process the applicable registration or report, we may need to share the information on this form with other government agencies. We may also share the information to further an investigation, including an investigation by other government or law enforcement agencies. In addition, the information is available and searchable on the Attorney General's website.

The information provided may also be disclosed in the following circumstances:

- With other persons or agencies where necessary to perform their legal duties, and their use of your information is compatible and complies with state law, such as for investigations or for licensing, certification, or regulatory purposes;
- To another government agency consistent with state or federal law.

Contact Information. For questions about this notice or access to your records, contact the Registrar of Charitable Trusts, 1300 I Street, Sacramento, CA 95814 at rct@doj.ca.gov or (916) 210-6400.

MAIL TO:

Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400

**Instructions for Application for Registration
Nonprofit Raffle Program (CT-NRP-1)**



WEBSITE ADDRESS:

www.oag.ca.gov/charities

Before conducting raffle activities, including selling tickets, organizations must first register for the raffle and also obtain a written confirmation of raffle registration from the Attorney General's Registry of Charitable Trusts (Registry). Raffles cannot be operated, nor may tickets be sold, traded or redeemed over the internet. At least 90 percent of gross receipts (total amount before deduction of expenses) from the raffle tickets sales must be used for the charitable or beneficial purposes of the organization conducting the raffle or for the benefit of another eligible organization. Review Penal Code section 320.5 to ensure your organization complies with all statutory requirements. The Penal Code and Frequently Asked Questions (FAQs) for raffles is available on the Attorney General's website at www.oag.ca.gov/charities.

To apply for a Raffle Registration use the Registry's form (CT-NRP-1) and complete all fields. Incomplete applications will not be processed.

1. Name: The name of the raffle applicant must match exactly the name of the organization as it appears on the organization's Secretary of State (SOS) or Franchise Tax Board (FTB) documents. If your organization is in a parent/child relationship with another organization, the parent organization must register for raffle activities.

2. Identification Numbers: Provide at least one of the organization's nonprofit identification numbers:

- State Charity Registration Number (CT # from the Registry of Charitable Trusts);
- Federal Employer Identification Number (nine-digit number received from the IRS);
- Corporation number (number from the SOS) or Exempt organization number (the number you received from the FTB). An organization will either have a corporation number or an organization number (not both).

3. One-Year Requirement: The applicant must be qualified to conduct business in California for at least one year before applying for a raffle registration. (Penal Code, § 320.5.) "Qualified to conduct business in California" means: (1) registered and in good standing with the Registry of Charitable Trusts, if required by California law, and (2) in good standing with the SOS and FTB. Eligibility is based on tax-exempt status under California law pursuant to the Revenue & Taxation Code. A federal 501(c) status letter does not determine the one-year eligibility. Provide the tax exempt status effective date found on the FTB exemption letter, or the date the organization incorporated with the SOS.

4. Tax-Exempt Status: Check the box of the appropriate tax-exempt status. This number may be found on the FTB tax-exemption determination or status letter. A copy of the organization's Section 23701 tax exempt status determination letter can be obtained from the FTB at www.ftb.ca.gov or by telephone at (916) 845-4171.

5. Date of Raffle: Provide a proposed raffle date (month/day/year). The registration year is from September 1 to August 31. After August 31, a new registration is required. If you plan to sell raffle tickets during one year, but conduct the drawing the next year, you must register for both years.

6. Signature: The CT-NRP-1 Form must be signed by an authorized officer or director of the organization (e.g., president or chief executive officer, treasurer or chief financial officer).

Submit the CT-NRP-1 Form, a copy of your FTB determination letter or entity status letter, and a check made payable to "Department of Justice" in the amount of \$230, at least 60 days prior to raffle activity. Applications are processed in the order received and no expedited services are available.

Mail to: Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

Contact the Registry of Charitable Trusts if you have questions at raffles@doj.ca.gov.



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ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

**Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-306, 309, 311, and 312**

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

(For Registry Use Only)

| | |
|---|--|
| <p>Name of Organization _____</p> <p>List all DBAs and names the organization uses or has used _____</p> <p>Address (Number and Street) _____</p> <p>City or Town, State, and ZIP Code _____</p> <p>Telephone Number _____ E-mail Address _____</p> | <p>Check if:</p> <p><input type="checkbox"/> Change of address</p> <p><input type="checkbox"/> Amended report</p> <p>State Charity Registration Number _____</p> <p>Corporation or Organization No. _____</p> <p>Federal Employer ID No. _____</p> |
|---|--|

**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)
Make Check Payable to Department of Justice**

| Gross Annual Total Revenue | Fee | Gross Annual Total Revenue | Fee | Gross Annual Total Revenue | Fee |
|---------------------------------|--------|---|----------|---|----------|
| Less than \$250,000 | \$25 0 | Between \$250,001 and \$1 million | \$10076 | Between \$20,000,001 and \$100 million | \$800 |
| Between \$250,000 and \$100,000 | \$250 | Between \$1,000,001 and \$5+9 million | \$15200 | Between \$100,000,001 and \$500 million | \$1,000 |
| Between \$100,001 and \$250,000 | \$750 | Between \$405,000,001 and \$520 million | \$400225 | Greater than \$500 million | \$31,200 |

PART A - ACTIVITIES

For your most recent full accounting period (beginning ___ / ___ / ___ ending ___ / ___ / ___) list:

Gross Annual Total Revenue \$ _____ (including noncash contributions)

Noncash Contributions \$ _____ Total Assets \$ _____

Program Expenses \$ _____ Total Expenses \$ _____

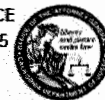
PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

| | Yes | No |
|--|-----|----|
| 1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest? | | |
| 2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds? | | |
| 3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? | | |
| 4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used? | | |
| 5. During this reporting period, did the organization receive any governmental funding? | | |
| 6. During this reporting period, did the organization hold a raffle for charitable purposes? | | |
| 7. Does the organization conduct a vehicle donation program? | | |
| 8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period? | | |
| 9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets? | | |

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

| | | | |
|-------------------------------|--------------|-------|------|
| Signature of Authorized Agent | Printed Name | Title | Date |
|-------------------------------|--------------|-------|------|



Office of the Attorney General

Registry of Charitable Trusts

Privacy Notice

As Required by Civil Code § 1798.17

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- To another government agency consistent with state or federal law.

Contact Information. For questions about this notice or access to your records, contact the Registrar of Charitable Trusts, 1300 I Street, Sacramento, CA 95814 at rct@doj.ca.gov or (916) 210-6400.

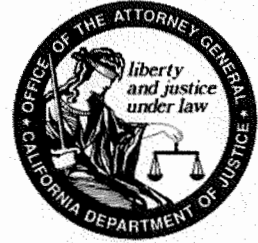
MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400

WEBSITE ADDRESS:
www.oag.ca.gov/charities

INSTRUCTION FOR FILING ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Section 12586 and 12587, California Government Code
11 Cal. Code Regs. section 301-306, 309, 311 and 312

(FORM RRF-1)



The purpose of the Annual Registration Renewal Fee Report (Form RRF-1) is to assist the Attorney General's Office with early detection of charity fiscal mismanagement and unlawful diversion of charitable assets.

WHO MUST FILE A FORM RRF-1?

Every charitable nonprofit corporation, unincorporated association or trustee holding assets for charitable purposes that is required to register with the Attorney General's Office is also required to annually file Form RRF-1, even if the corporation does not file Form 990s annually or is on extended reporting with the Internal Revenue Service. Only those charitable entities and trustees required by law to register with the Attorney General are required to file Form RRF-1. Entities exempt from the filing requirement include:

- (1) a government agency,
- (2) a religious corporation sole,
- (3) a cemetery corporation regulated under Chapter 12 of Division 3 of the Business and Professions Code,
- (4) a political committee defined in Section 82013 of the California Government Code which is required to and which does file with the Secretary of State any statement pursuant to the provisions of Article 2 (commencing with Section 84200) of Chapter 4 of Title 9,
- (5) a charitable corporation organized and operated primarily as a religious organization, educational institution or hospital,
- (6) a health care service plan that is licensed pursuant to Section 1349 of the Health and Safety Code and reports annually to the Department of Managed Health Care,
- (7) corporate trustees which are subject to the jurisdiction of the Commissioner of Financial Institutions of the State of California or to the Comptroller of Currency of the United States. However, for testamentary trusts, such trustees should file a copy of a complete annual financial summary which is prepared in the ordinary course of business. See Probate Code sections 16060-16063.

WHAT TO FILE

ALL REGISTRANTS, regardless of the amount of total revenue, must file Form RRF-1 with the Attorney General's Registry of Charitable Trusts no later than four months and fifteen days after the organization's accounting period ends (May 15 for calendar year filers).

A copy of IRS Form 990, 990-PF, 990-EZ, or 1120 as filed with IRS, together with all attachments and schedules, must be filed with the Attorney General's Registry of Charitable Trusts, together with Form RRF-1. Schedule B is not required. Organizations whose revenue falls below the threshold for filing IRS Form 990-EZ shall file Form RRF-1 with the Registry, together with a treasurer's report (CT-TR-1) sufficient to identify and account for revenue, assets and disbursements. [See instructions for Form CT-TR-1.]

EXTENSIONS FOR FILING

Extensions of time for filing Form RRF-1 will be allowed if an organization has received an extension from the Internal Revenue Service for filing the IRS Form 990, 990-PF, 990-EZ, or 1120. An organization shall file both forms (RRF-1 and IRS Form 990, 990-PF, 990-EZ, or 1120) with the Registry of Charitable Trusts at the same time, together with (1) the applicable renewal fee; and (2) a copy of all requests to IRS for an extension and, where approval of the extension is not automatic, a copy of each approved extension request. IT IS NOT NECESSARY TO SEND A COPY OF THE EXTENSION REQUEST PRIOR TO FILING THE REPORT.

ANNUAL REGISTRATION RENEWAL FEE

All registrants must include with Form RRF-1 the appropriate registration renewal fee based on the registrant's gross annual total revenue (the reported as total revenue on Form 990, 990-PF, or 990-EZ, or CT-TR-1) for the preceding fiscal year, as follows:

| Gross Annual <u>Total</u> Revenue | Fee |
|---|----------|
| Less than \$250,000 | \$250 |
| Between \$250,000 and \$100,000 | \$250 |
| Between \$100,001 and \$250,000 | \$750 |
| Between \$250,001 and \$1 million | \$10075 |
| Between \$1,000,001 and \$540 million | \$15200 |
| Between \$405,000,001 and \$620 million | \$400225 |
| Between \$20,000,001 and \$100 million | \$800 |
| Between \$100,000,001 and \$500 million | \$1,000 |
| Greater than \$500 million | \$31,200 |

NOTE: A REGISTRATION FEE IS NOT DUE WITH AN AMENDED REPORT FOR ANY REPORT PERIOD IN WHICH A FEE HAS ALREADY BEEN PAID UNLESS AN AMENDED REPORT CHANGES THE AMOUNT OF THE FEE DUE.

STATE CHARITY REGISTRATION NUMBER

The State Charity Registration Number is the Charitable Trust (CT) number assigned to an organization by the Registry of Charitable Trusts at the time of registration. If you do not know the organization's State Charity Registration Number, you may look it up using the Registry Search feature on the Attorney General's website at www.oag.ca.gov/charities. If you are unable to locate the State Charity Registration Number, leave that line blank and Registry staff will insert the number when it is received in the Registry of Charitable Trusts.

OTHER IDENTIFICATION NUMBERS

The corporation number is a seven-digit number assigned by the Office of the Secretary of State and is stamped on the organization's articles of incorporation.

The organization number is a seven-digit number assigned by the Franchise Tax Board for non-corporate entities.

The Federal Employer Identification Number is a nine-digit number assigned by the Internal Revenue Service.

The following will assist you in responding to the questions on Form RRF-1:

PART A

Provide the beginning and ending dates of the most recent full accounting period (Month/Day/Year). An accounting period may be by calendar year (ex: 01/01/2016-12/31/2016) or by fiscal year (ex: 07/01/2016-06/30/2017).

For each amount, report only whole dollars without rounding (e.g., \$100.99 should be reported as \$100).

~~Gross Annual Total~~ Revenue - is the amount earned and received during the current year and it includes all contributions (including noncash contributions), gifts, grants, investment income, membership dues, program service revenues, special event revenue, and other revenue. For charities reporting to the IRS it is the amount reported as total revenue on IRS Form 990, Part 1, line 12; IRS Form 990-EZ, Part 1, line 9; IRS Form 990-PF, Part 1, line 12.

Noncash Contributions - Are noncash donations made to a charity. Common examples are donations of food, clothing, equipment, pharmaceutical and medical supplies. Noncash contributions exclude contributions made by cash, check, electronic funds transfer, debit card, credit card, or payroll deduction. For charities reporting to the IRS it is the amount reported to the IRS Form 990, Part VIII, line 1g.

Total Assets - Are resources owned by the charity which have current or future economic value that can be measured. For charities reporting to the IRS it is the amount reported in IRS Form 990, Part X, line 16, column (B); IRS Form 990-EZ, Part II, line 25, column (B); and IRS Form 990-PF, Part II, line 16, column (B).

Program Expenses - Are expenses incurred by the organization to further its exempt purposes. For charities reporting to the IRS it is the amount reported in IRS Form 990, Part IX, line 25, column (B); IRS Form 990-EZ, Part III, line 32; and IRS Form 990-PF, Part 1, line 2426, column (d). If you are not required to file Form 990, 990-EZ, nor 990-PF with the IRS because total annual revenue was under \$50,000, and are instead filing the required Form CT-TR-1, leave Program Expense blank.

Total Expenses - Are all expenses paid or incurred by the organization including program expenses, fundraising expenses, employee salary & wages, accounting, depreciation, management and administrative expenses. For charities reporting to the IRS it is the amount reported in IRS Form 990, Part IX, line 25, column (A); IRS Form 990-EZ, Part 1, line 17; and IRS Form 990-PF, Part 1, line 26, column (a).

PART B

PART B, QUESTION #1

If "yes," provide the following information on the attachment:

- 1) Full name of the director, trustee, or officer involved and position with the organization.
- 2) Nature of the transaction, e.g., loan to director, contract with officer's business, etc.
- 3) Attach a copy of the board of directors' meeting minutes authorizing the transaction.
- 4) Include, if applicable, the date of transaction; purpose of transaction; amount of the loan or contract; interest rates; repayment terms; balance due; type of collateral provided; copy of contract, loan or other agreement; amount paid to director, trustee, or officer for the period; evidence of other bids received related to the transaction.

PART B, QUESTION #2

If "yes," provide the following information on the attachment:

- 1) Nature, date, amount of loss, and parties involved.
- 2) Description of the steps the organization took to recover the loss. Attach a copy of any police and/or insurance report.
- 3) Description of the procedures the organization implemented to prevent a recurrence of the situation.

PART B, QUESTION #3

If "yes," provide the following information on the attachment:

- 1) Description of the fine, penalty, or judgment and the circumstances that resulted in the payment, together with the name and title of the person(s) responsible and why the payment was made with the organization's funds.
- 2) Name of the organization or government agency that issued the fine, penalty or judgment, the amount and date of payment.
- 3) Copies of all communications with any governmental agency regarding the fine, penalty, or judgment.
- 4) Description of procedures the organization implemented to prevent a reoccurrence of the fine, penalty, or judgment.

PART B, QUESTION #4

If "yes," provide an attachment listing the name, mailing address, telephone number, and e-mail address of each commercial fundraiser, fundraising counsel, or commercial coventurer.

PART B, QUESTION #5

If "yes," provide an attachment listing the name of each funding source, the name of the agency, mailing address, contact person, and telephone number. **Do not submit IRS Schedule B as a response to this question.** The required attachment must be made available for public viewing.

PART B, QUESTION #6

If "yes," provide an attachment listing the date of each raffle.

PART B, QUESTION #7

If "yes," provide an attachment describing whether the vehicle donation program is operated by the charity or a commercial fundraiser, together with the name, mailing address, telephone number and e-mail address for each commercial fundraiser.

PART B, QUESTION #8

If you received over \$2 million in total revenue, as reported on IRS Form 990, 990-PF or 990-EZ, audited financial statements using generally accepted accounting principles are required. Audit must be conducted by independent certified public accountant in conformity with generally accepted auditing standards. You may deduct from total revenue grants and contracts for services with governmental entities for which the governmental entity requires an accounting of how grant funds were spent (to the issuing government entity).

PART B, QUESTION #9

"Restricted assets" are assets the charity holds that may be used only for a specific purpose. The restriction may come from the governing documents, a condition imposed by the donor, or the solicitation that led to the donation. Examples of restrictions are endowment funds, building funds, gifts for specific purposes, and fiscally-sponsored projects. For organizations filing the IRS Form 990, refer to the Balance Sheet. If the line reporting net assets without donor restrictions is a negative number, and the line reporting net assets with donor restrictions is a positive number, answer "yes."

If "yes," provide the following information on the attachment:

- 1) A written statement confirming that all restricted funds were used consistent with their restricted purpose, and explaining why unrestricted net assets were negative at the end of the reporting period, and
- 2) Proof of directors' and officers' liability insurance coverage. Please include a cover note stating "confidential" when submitting the proof of insurance.

SIGNATURE

A signature of an authorized agent is required. An authorized agent may be the president or chief executive officer, treasurer or chief financial officer of a public benefit corporation; or a trustee if the organization is a trust; or other authorized agent of the organization. Signatures do not need to be original inked signature. Copies or electronic signatures are acceptable.