

California Code of Regulations
Title 11. Law
Division 1. Attorney General
Chapter 4. Regulations Adopted Pursuant to the Supervision of Trustees and Fundraisers for Charitable Purposes Act

November 1, 2012

**NOTICE OF MODIFICATIONS TO TEXT OF PROPOSED REGULATIONS AND FORMS
RELATED TO PROPOSED REGULATIONS**

Pursuant to the requirements of Government Code section 11346.8(c), and section 44 of Title 1 of the California Code of Regulations, the Department of Justice is providing notice of changes made to proposed regulations and forms related to proposed regulation text for sections 300 through 310 *et seq.*

The changes to the text of the regulations and the forms are for purposes of clarification and to conform to existing law for purposes of clarification and to conform to existing law. The changes being made are:

Proposed regulations and Form RRF-1 – All references to “Gross Receipts” were deleted and replaced with “Total Revenue” to conform to reporting on IRS Form 990. The remainder of the edits have been made for clarification purposes only.

Form RRF-1 Instructions – All references to “Gross Receipts” were deleted and replaced with “Total Revenue” to conform to reporting on IRS Form 990. Multiple edits were made for clarification purposes only, including edits on page 2 of the Instructions, which page was inadvertently omitted from the original rulemaking file. In addition, instructions for completion of Part B, Question #10 were added to assist filers in responding to that question.

Form CT-TR1 – This form was created for the purpose of assisting filers in complying with the new provision in section 301, which requires organizations whose revenue falls below the threshold for filing IRS Form 990-EZ to file a treasurer’s report annually.

Form CT-TR1 Instructions – These instructions were created for the purpose of assisting filers in completing form CT-TR1.

If you have any comments regarding the proposed changes, the Department of Justice will accept written comments received on or before November 19, 2012. All written comments must be submitted to the Department of Justice no later than 5:00 p.m. on November 19, 2012 and addressed to:

Millie Lam
Office of the Attorney General
455 Golden Gate Avenue, 11th Floor
San Francisco, CA 94102

All written comments received by 5:00 p.m., on or before November 19, 2012, which pertain to the indicated changes will be reviewed and responded to by the Department of Justice as part of the compilation of the rulemaking file. Please limit your comments to the modifications to the text.