

Title 11. DEPARTMENT OF JUSTICE

Notice Published: May 11, 2012

Notice of Proposed Rulemaking

The Department of Justice (Department) proposes to amend Title 11, Div. 1, Ch. 4, sections 300, 301, 303, 305, 306, 307, 308 and 310 and related forms; of Chapter 4, and and Title 11, Div. 1, Ch.15, section 999.1. of Chapter 15 of Title 11, Division 1 of the California Code of Regulations, and related forms, after considering all comments, objections, and recommendations regarding the proposed action.

Public Hearing

The Department has not scheduled a public hearing on this proposed action. However, the Department will hold a hearing if it receives a written request for a public hearing from any interested person, or his or her authorized representative, no later than 15 days before the close of the written comment period.

Written Comment Period

Any interested person, or his or her authorized representative, may submit written comments relevant to the proposed regulatory action to the Department. The written comment period closes at 5:00 p.m. on June 25, 2012. The Department will consider only comments received at the Department of Justice, 1300 I Street, Sacramento, CA, by that time. Submit comments to:

**Sandy Blazak, Analyst
California Department of Justice
Charitable Trusts Section
1300 I Street
Sacramento, CA 95814
Fax: (916)327-2319
Email: sandy.blazak@doj.ca.gov**

Authority and Reference

The Department is authorized to adopt these regulations pursuant to Government Code section 12586(b) and to implement, interpret, and make specific the provisions of Government Code section 12580 et seq.

Informative Digest/Policy Statement Overview

The proposed amendments to sections 300, 301, 303, 305, 306, 307, 308 and 310 of Chapter 4 and related forms, except for proposed amendment to section 301, clarify existing law and make technical changes to text and related forms.

The proposed amendment to section 301 of Chapter 4, and related forms, provides that those organizations required to register and file annual reports with the Department of Justice, Registry of Charitable Trusts ("the Registry"), whose revenue threshold exempts them from filing IRS Form 990, 990-PF or 990-EZ, must file a treasurer's report with the Registry annually, together with Form RRF-1. The report must account for all assets, including documentation of all revenue and disbursements. The Department has determined that, as a result of the impending increase in the threshold for filing IRS Form 990-EZ to \$50,000, approximately 46% of charitable entities registered in California will no longer be required to publicly account for the charitable assets within their control. As a result, financial information on which donors rely to make giving decisions, and on which the Department relies to effectively assess whether directors, officers and trustees are protecting the charitable assets for which they are the guardians, is unavailable.

The amendment to section 999.1(a) corrects an incorrect citation: in the last paragraph of subsection (a), reference is made to section 999.2(e); the reference should be to section 999.2(f).

The addition of one new question on Forms CT-1 and RRF-1 is proposed in order to allow the Registry to identify charitable entities that serve as fiscal sponsors or fiscal agents or otherwise hold assets in trust for unrelated charitable entities. An entity serving as a fiscal sponsor in California recently failed, leaving no assets with which to reimburse the charities for which it was holding funds. We propose this addition to the Initial Registration Statement and Annual Renewal Report in order to lessen the possibility of another such

default. The ability to identify these entities would allow staff to review financial filings in order to assess the financial viability of the entities.

The Department has evaluated the proposal and finds that it is not inconsistent nor incompatible with existing state regulations.

Forms Incorporated by Reference—Title 11, Div. 1, Ch. 4, sections 300-310, California Code of Regulations.

- CT-1 Initial Registration Form (Rev. 12/2011)
- CT-1CF CFR Registration Form and Instructions thereto (Rev. 12/2011)
- CT-2CF CFR Annual Financial Report and Instructions thereto (Rev. 12/2011)
- CT-2TCF Thrift Store Annual Financial Report and Instructions thereto (Rev. 12/2011)
- CT-2VCF Vehicle Donation Program Annual Financial Report and Instructions thereto (Rev. 12/2011)
- CT-3CF Registration Fundraising Counsel and Instructions thereto (Rev. 12/2011)
- CT-4CF Bond Form and Instructions thereto (Rev. 12/2011)
- CT-5CF Registration Commercial Coventurer and Instructions thereto (Rev. 12/2011)
- CT-6CF Annual Financial Report Commercial Coventurer and Instructions thereto (Rev. 12/2011)
- CT-8CF Deposit by Assignment and Instructions thereto (Rev. 12/2011)
- CT-9CF Receipt for Notice of Assignment Commercial Fundraiser and Instructions thereto (Rev. 12/2011)
- CT-10CF Notice of Intent to Solicit for Charitable Purposes Commercial Fundraiser (Rev. 12/2011)
- CT-11CF Notice of Intent to Provide Services Fundraising Counsel (Rev. 12/2011)
- RRF-1 Annual Registration Renewal Fee Report and Instructions thereto (Rev. 12/2011)

Disclosures regarding the Proposed Action

The Department has made the following initial determinations:

Mandate on local agencies and school districts: None

Cost or savings to any State agency: No cost but will allow the Department of Justice to more efficiently make assessments in the initial stage of investigation.

Cost to any local agency or school district which must be reimbursed in accordance with Government Code sections 17500 through 17630: None

Other nondiscretionary cost or savings imposed on local agencies: None

Cost or savings in federal funding to the state: None

Significant, statewide adverse economic impact directly affecting business including the ability of California businesses to compete with businesses in other states: None

Cost impacts on a representative private person or businesses: None. Every charitable entity is required by law to maintain books and records sufficient to account for its assets, including revenue and disbursements. We are not aware of any cost impacts.

Significant effect on housing costs: None.

Business Reporting requirement

The Department has determined that the proposed amendments will not affect small businesses. The proposed amendment to section 301 would require the filing of a treasurer's report for certain entities. This requirement does not create any additional burden as statute requires every charitable entity to keep adequate books and records of account. (See California Corporations code section 6320 and section 16063 of the California Probate Code.)

Results of the Economic Impact Analysis

The proposed regulations will not create or eliminate jobs in California nor will they create, eliminate or affect the expansion of California businesses. The proposed regulations will not impact the health and welfare of California residents, worker safety, nor the State's environment. The proposed amendments will assist DOJ in assuring charitable assets donated by California residents are used for the intended purpose and for the benefit of the California beneficiaries of charity.

Consideration of Alternatives

The Department must determine that no reasonable alternative it considers to the regulation or that has otherwise been identified and brought to its attention would be more effective in carrying out the purpose for which the action is proposed, would be as effective and less burdensome to affected private persons than the proposal described in this Notice, or would be more cost-effective to affected private persons and equally effective in implementing the statutory policy or other provision of law.

The Department invites interested persons to present statements or comments with respect to alternatives to the proposed amendments during the written comment period.

Contact Person

General or substantive comments concerning this proposed rulemaking including requests for copies of documents associated with this action such as the text of the proposed amendments and related forms should be directed to:

Sandy Blazak, Analyst
California Department of Justice
Charitable Trusts Section
1300 I Street
Sacramento, CA 95814
Telephone: (916) 327-7882
Fax: (916) 327-2319
Email: Sandy.Blazak@doj.ca.gov

Back-up:

Kevis Foley, Registrar
California Department of Justice
Registry of Charitable Trusts
1325 J Street
Sacramento, CA 95814
Telephone: (916) 324-5498
Email: Kevis.Foley@doj.ca.gov

Availability of Statement of Reasons, Text of Proposed Amendments, and Rulemaking File

The Initial Statement of Reasons, text of proposed amendments, as well as the rulemaking file containing all the information upon which the Department is basing this proposal are available for public inspection by contacting the persons named above. Copies of these documents are also available upon request.

Availability of Changed or Modified Text

After considering all timely and relevant comments received, the Department may adopt the proposed regulations substantially as described in this notice. If the Department makes modifications which are sufficiently related to the originally proposed text, it will make the modified text (with the changes clearly indicated) available to the public for at least 15 days before the Department adopts the regulation amendments as revised. Please send requests for copies of any modified regulations to Sandy Blazak at the address above (Contact Person). The Department will accept written comments on the modified regulations for 15 days after the date on which they are made available.

Availability of the Final Statement of Reasons

Upon its completion, copies of the Final Statement of Reasons may be obtained by contacting Sandy Blazak, Contact Person.

Availability of Documents on the Internet

The Notice of Proposed Action, the Initial Statement of Reasons, and the text of the proposed amendments and related forms will be posted and available for downloading on our website: www.ag.ca.gov/charities

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INITIAL STATEMENT OF REASONS

PROPOSED AMENDMENT OF REGULATIONS ADOPTED PURSUANT TO THE SUPERVISION OF TRUSTEES AND FUNDRAISERS FOR CHARITABLE PURPOSES ACT

I. General Purpose of Amendment to Regulations and Related Forms

The Supervision of Trustees and Fundraisers for Charitable Purposes Act ("the Act"), Chapter 6 (commencing with Government Code section 12580) of Title 2 of Division 3 of the Government Code), sets forth the Attorney General's authority over charitable trustees and entities. Sections 300 – 312.1 of Chapter 4 (and related forms and instructions¹) and section 999.1 of Chapter 15 of Title 11, Division 1 of the California Code of Regulations are promulgated under the authority of Act. With two exceptions, the proposed amendments clarify existing reporting requirements and make technical corrections to existing regulations and related forms. Making both regulations and forms more easily understandable will enhance compliance by registrants, thus streamlining processing by the Registry of Charitable Trusts (RCT) staff.

One new document is proposed (CT-4CF Instructions), "Instructions for Submission of Cash Deposit or Surety Bond," because it was discovered that no instructions existed for this form.

The two substantive changes include:

1. The addition of one new question on Forms CT-1 and RRF-1 is proposed in order to allow the Registry to identify charitable entities that serve as fiscal sponsors or fiscal agents or otherwise hold assets in trust for unrelated charitable entities. An entity serving as a fiscal sponsor in California recently failed, leaving no assets with which to reimburse the charities for which it was holding funds. We propose this addition to the Initial Registration Statement and Annual Renewal Report in order to lessen the possibility of another such default. The ability to identify these entities would allow staff to review financial filings in order to assess the financial viability of the entities.
 2. The proposed amendment to Section 301 would require organizations that fall below the filing threshold for the IRS Form 990-EZ to file a treasurer's report annually with the RCT pursuant to the authority of section 12586 of the Government Code. This change is proposed because IRS is raising its filing threshold to \$50,000. As a result, over 45% of registrants will fall below the threshold and thus have no financial reporting requirement for the charitable assets in their control. Financial reporting is critical to fulfilling the Attorney General's statutory mandate; that is, to protect charitable assets in California and make financial information by charitable trustees and entities publicly available. Donors rely on the information posted on the Attorney General's public website in making giving decisions and its availability to the Attorney General's staff allows for quick analysis of a registrant's status and determination whether further investigation or audit is required. Without this
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information filed with the RCT, staff must send a written request for a financial report (pursuant to the authority of section 12588 of the Government Code), which is both resource-intensive and delays assessment and correction of the issues that have come to staff's attention.

II. Technical, Theoretical, and/or Empirical Studies, Reports or Documents

The Attorney General did not rely upon any technical, theoretical or empirical study, report, or other similar document in proposing these amendments.

III. Reasonable Alternatives to the Proposed Amendments to Regulations and Related Forms and the Agency's Reasons for Rejecting those Alternatives.

Adoption of the proposed amendments is necessary to enable the Attorney General to carry out her enforcement responsibilities pursuant to above-referenced Act. There are no reasonable alternatives.

IV. Reasonable Alternatives to the Proposed Regulatory Action that would Lessen any Adverse Impact on Small Business.

There are no reasonable alternatives nor does the filing of a treasurer's report create any additional burden as every charitable entity is required to keep adequate books and records of account. (See section 6320 of the California Nonprofit Public Benefit Corporation Law and section 16063 of the California Probate Code.)

TITLE 11, CH. 4
§ 300 et seq.
Amendments

CALIFORNIA CODE OF REGULATIONS

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

§ 300. Initial Registration.

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

(b) An Initial Registration Form and supplemental documents identified in that form shall be submitted to the Registry of Charitable Trusts. The Initial Registration Form shall require the following:

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

(9) If assets (funds, property, etc.) have been received, enter the date first received;

(10) Annual accounting period adopted (Fiscal Year or Calendar Year, and if fiscal year, state the date that is the end of the year);

(11) Attach ~~your~~ the founding documents as follows:

(A) Corporations - Furnish a copy of the articles of incorporation and all amendments and current bylaws. If incorporated outside of California, enter the date the corporation qualified through the California Secretary of State's Office to conduct activities in California;

(B) Associations - Furnish a copy of the instrument creating the organization (bylaws, constitution and/or articles of association);

(C) Trusts - Furnish a copy of the trust instrument or will and decree of final distribution;

(D) Trustees for charitable purposes - Furnish a statement describing your operations and charitable purpose.

(12) State whether or not the organization has applied for or been granted Internal Revenue Service (IRS) tax exempt status. If yes, state or provide the following:

(A) Date of application for tax exemption and date of exemption determination letter;

(B) Under which subdivision of Internal Revenue Code section 501(c) the organization has applied for, or received, tax exempt status;

(C) Whether contributions to the organization are tax-deductible (if known);

(D) Attach a copy of the federal exemption determination letter issued by the IRS, if available; and

(E) Attach a copy of IRS Form 1023, "Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code", if available;

(13) If ~~your~~ the organization contracts with or otherwise engages the services of any commercial fundraiser for charitable purposes, fundraising counsel, or commercial co-venturer, provide the name, address, type of service provider and telephone number of the provider(s);

(14) Signature, under penalty of perjury, of officer, director, or trustee executing the Initial Registration Form, ~~signed under penalty of perjury~~;

- (15) Title of person signing the Initial Registration Form;
- (16) Date of signature;
- (17) Organization's telephone number;
- (18) Organization's e-mail address;
- (19) Organization's fax number; and
- (20) Organization's website address (if the organization has a website).

*Note: Authority cited: Sections 12584, 12585, 12586 and 12587, Government Code.
Reference: Sections 12581, 12583, 12585, 12586 and 12587, Government Code.*

§ 301. Periodic Written Reports.

Except as otherwise provided in the Act, every charitable corporation, unincorporated association, trustee, or other person subject to the reporting requirements of the Act shall also file with the Attorney General periodic written reports, under penalty of perjury oath, setting forth information as to the nature of the assets held for charitable purposes and the administration thereof by such corporation, unincorporated association, trustee, or other person. Except as otherwise provided in these regulations, these reports include the following reports must be filed with the Registry of Charitable Trusts annually by all registrants: (1) the Annual Registration Renewal Fee Report, ("RRF-1" 3/05 Rev. 12/2011), hereby incorporated by reference, which must be filed with the Registry of Charitable Trusts annually by all registered charities and, as well as the (2) Internal Revenue Service Form 990, 990-PF or 990-EZ, as applicable, which must be filed on an annual basis with the Registry of Charitable Trusts, as well as with in the same form as filed with the Internal Revenue Service. At the time of filing the annual renewal of registration form, filing the (Form RRF-1), the registrant must submit a fee, as set forth in section 311.

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

Organizations whose revenue falls below the threshold for filing IRS Form 990, 990-PF or 990-EZ, shall file Form RRF-1 with the Registry, together with a treasurer's report sufficient to identify and account for revenue, assets and disbursements.

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

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

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

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§ 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 ("RRF-1" ~~3/05~~ Rev. 12/2011); and (2) Internal Revenue Service Form 990, 990-EZ or 990-PF, as applicable.

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

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§ 305. Annual Filing of Reports.

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

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

§ 306. Contents of Reports.

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

(b) A copy of an account filed by a trustee in a court having jurisdiction ~~of~~ over the trust shall not be accepted in lieu of a report on official forms unless such court accounting is

identical in form and content with the official forms and is compatible without alteration with electronic data processing equipment in the same manner as reports on official forms.

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

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

§ 307. Extended Reporting Period.

(a) A charitable corporation, unincorporated association, trustee, or other person otherwise required to file a Form 990, 990-PF or 990-EZ pursuant to section 301 that has gross revenue under ~~twenty-five~~fifty thousand dollars (\$250,000) during any fiscal year and that has gross assets under \$250,000 at all times during such year shall file a Form 990, 990-PF or 990-EZ subsequent to the first report required by section 304, or its last report filed pursuant to section 305, or subsection (ii) of this section, upon the earlier of (i) the lapse of ten years after any such filing or (ii) the occurrence of any of the following:

(1) the total gross revenue or assets of the charitable corporation, unincorporated association, or trust during any fiscal year was \$250,000 or more;

(2) the corporation or unincorporated association was dissolved or merged, the trust was terminated or modified, all or substantially all of the assets of the corporation or trust were sold or transferred, or the corporate articles were amended to change the charitable purposes of the corporation;

(3) the charitable purposes of the corporation, unincorporated association, or trust were abandoned by the directors or trustees;

(4) there were any self-dealing transactions, as defined in California Corporations Code section 5233, or any transactions described in Probate Code section 16004, or any loans made by the corporation or trust to a director, officer or trustee.

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

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

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

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

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

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

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

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

(1) A completed and signed Commercial Fundraiser for Charitable Purposes Annual Registration Form ("CT-1CF" 3/05 Rev. 12/2011), which is incorporated by reference.

(2) \$350 in the form of a certified or cashier's check.

(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 ("CT-4CF" 3/05 Rev. 12/2011), which is incorporated herein by reference; or completion of the Deposit by Assignment in Lieu of Commercial Fundraiser for Charitable Purposes Surety Bond Form ("CT-8CF" 3/05 Rev. 12/2011) and Receipt for Notice of Assignment in Lieu of Commercial Fundraiser for Charitable Purposes Surety Bond Form ("CT-9CF" 3/05 Rev. 12/2011), incorporated herein by reference, together with the original passbook or certificate of deposit indicating \$25,000 is held in the Attorney General's name.

(4) An annual financial report as described in Government Code section 12599(d). The forms for the annual financial report include the Annual Financial Report/Commercial Fundraisers ("CT-2CF" 3/05 Rev. 12/2011), which is incorporated by reference; the Annual Financial Report/Thrift Store Operations ("CT-2TCF" 3/05 Rev. 12/2011), which is incorporated by reference; and the Annual Financial Report/Vehicle Donation Program ("CT-2VCF" 3/05 Rev. 12/2011), which is incorporated by reference. The annual financial reports must be filed on or before January 30 of each year and report all revenue raised nationwide; reporting is not restricted to revenue raised in California.

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

(1) A completed and signed Fundraising Counsel for Charitable Purposes Annual Registration Form ("~~CT-3CF~~" ~~3/05~~ Rev. 12/2011), which is incorporated by reference.

(2) ~~\$350 in~~ A certified or cashier's check in the amount of \$350.00.

(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 ("~~CT-5CF~~" ~~3/05~~ Rev. 12/2011), which is incorporated by reference.

(2) ~~\$350 in~~ A certified or cashier's check in the amount of \$350.00.

(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 ("~~CT-6CF~~" ~~3/05~~ Rev. 12/2011), which is incorporated by reference. The annual financial reports must be filed on or before January 30 of each year.

(d) Every commercial fundraiser for charitable purposes and every fundraising counsel for charitable purposes shall file a notice of intent to solicit for charitable purposes, as required by Government Code sections 12599 and 12599.1. Commercial fundraisers shall file the Notice of Intent to Solicit for Charitable Purposes - Commercial Fundraiser for Charitable Purposes Form ("~~CT-10CF~~" ~~3/05~~ Rev. 12/2011), which is incorporated by reference, and fundraising Fundraising counsel shall file the Notice of Intent to Solicit for Charitable Purposes - Fundraising Counsel for Charitable Purposes Form ("~~CT-11CF~~" ~~3/05~~ Rev. 12/2011), which is 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 and 12599.5, Government Code.

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§ 310. Public Inspection of Charitable Trust Records.

The register, copies of instruments and the reports filed with the Attorney General, except as provided in Government Code section 12590, shall be open to public inspection at the Registry of Charitable Trusts in the office of the Attorney General, Sacramento, California, at

such reasonable times as the Attorney General may determine. Such inspection shall at all times be subject to the control and supervision of an employee of the Office of the Attorney General. Said reports are also available to view and download on the Attorney General's public website: www.ag.ca.gov/charities.

Note: Authority cited: Sections 12587 and 12590, Government Code. Reference: Section 12590, Government Code.

TITLE 11, CH. 15
§ 999.1 et al.

TITLE 11. DIVISION 1. CHAPTER 15. ATTORNEY GENERAL REGULATIONS UNDER NONPROFIT CORPORATION LAW

§ 999.1. General Provisions and Definitions.

(a) Giving Notice to and Submitting Requests to Attorney General; When Notice or Request is Deemed "Filed with Attorney General."

For purposes of giving notice to the Attorney General or submitting requests for approval or other action to the Attorney General pursuant to any of the subsections contained in sections 999.2 through 999.5 of these regulations, all notices and requests shall be submitted in writing at the office listed below which is located nearest to the principal office of the corporation on whose behalf the notice or request is submitted.

Attorney General, Charitable Trusts Section, 455 Golden Gate Avenue, Suite 11000, San Francisco, California 94102-7004

Attorney General, Charitable Trusts Section, 300 South Spring Street, Los Angeles, California 90013-1230

Attorney General, Charitable Trusts Section, 1300 J Street P.O. Box 944255, Sacramento, California 94244-2550

Written notices or requests shall be deemed filed with the Attorney General when the notices or requests are received at the Office of the Attorney General with the information required by sections 999.2(e), 999.3(e), 999.4 and 999.5 of these regulations.

(b) Attorney General's Acknowledgment of Receipt of Notice or Request.

A conformed copy of the notice or request to the Attorney General, or of the transmittal letter accompanying such notice or request, along with a self-addressed, postage prepaid envelope may be submitted with the original, to be stamped "Received" with the date of receipt stamped thereon and returned to the sender.

(c) Definition of "Material Facts" for Purposes of Disclosure to Attorney General.

Unless otherwise indicated, wherever disclosure of "material facts" to the Attorney General is required pursuant to the subsections contained in sections 999.1 through 999.5 of these regulations, material facts shall include a description of the services or goods to be provided to or by the corporation pursuant to the transaction, the price for such services or goods to be paid by or to the corporation, the estimated fair market value of the goods or services, the benefit such transaction will confer upon the corporation, whether the board of directors of the corporation has approved the transaction, the factual basis of the board's determination if it has approved the transaction, the disclosure made to the board by the interested director, and a description of the alternative transactions, if any, considered by the board and why any such alternative transactions were not adopted.

(d) Response by Attorney General to Request for Approval of Self-Dealing Transactions, Loans and Guaranty Agreements, Articles, Amendments to Articles of Incorporation.

The Attorney General shall respond to requests for approval of self-dealing transactions, loans and guaranty agreements, and amendments to the articles of incorporation by issuing to the requesting person either a written statement of approval of the proposed action, a written statement of disapproval of the proposed action, or a written statement that the Attorney General declines to comment on the proposed action. In addition, the Attorney General may provide such comments in writing concerning the proposed action as the Attorney General finds appropriate under the circumstances. As a matter of internal policy, the Attorney General will attempt to respond to requests for approval of self-dealing transactions, loans and guaranty agreements, and amendments to the articles of incorporation within 60 days after receipt of all material facts related to the proposed action.

(e) Public Files, Notices, and Requests for Approval by Attorney General To Be Maintained in Public Files; Attorney General's Responses To Be Maintained in Public Files.

A "Public File" is the file of a nonprofit corporation which contains public documents, including registration and financial reporting forms filed pursuant to Government Code sections 12585 and 12586, and which is maintained at the Registry of Charitable Trusts, Office of the Attorney General, P.O. Box 903447, Sacramento, California 94203-4470.

All notices and requests for approval submitted to the Attorney General pursuant to the subsections of sections 999.2 through 999.5 of these regulations shall become a part of the Public File of the corporation affected by the proposed action. In the discretion of the Attorney General, exceptions shall be made in the case of documents of a confidential or personal nature (i.e. individual tax returns, legitimate trade secret information, personal resumes, personal loan applications, etc.), where the corporation or person submitting the confidential documents requests that such documents not be maintained in the Public File.

The Attorney General's responses to notices and requests for approval issued pursuant to the subsections of sections 999.2 through 999.5 of these regulations shall become a part of the Public File of the corporation affected by the proposed action.

(f) Mutual Benefit Corporations; Application of Regulations Limited to Assets Held in Charitable Trust.

For purposes of applying the subsections of sections 999.1 and 999.3 of these regulations to mutual benefit corporations, these regulations apply only to the extent that a mutual benefit corporation holds assets in charitable trust.

(g) Commencement of Statute of Limitations for Self-Dealing Transactions.

The two-year Statute of Limitations for an action seeking remedies for a self-dealing transaction pursuant to Corporations Code sections 5233(e), 7238 and 9243(e), shall commence to run from the date that the written Notice of the Self-Dealing Transaction is filed with the Attorney General, and any such action brought after the date marking the expiration of the second year after such filing shall be barred. "Filed with the Attorney General" shall mean the time when the written notice is received at one of the addresses of the Attorney General listed in subsection 999.1(a) of these regulations. "Year" shall mean a 365/366 day calendar year, as the case may be.

Note: Authority cited: Sections 5914(b) and 5918, Corporations Code. Reference: 5142, 5223, 5225, 5226, 5233, 5236, 5238(c)(3), 5617, 5820, 5913, 5914(b), 5918, 6010, 6510(d), 6611(a), 6612(a), 6613(c), 6617(b), 6716(b) and (c), 6721(a) and (b), 7142, 7223, 7225, 7238, 7616, 7913, 8010, 8510, 8611, 8612, 8613, 8616, 8723, 9230, 9680, Corporations Code.

**APPENDIX TO
FORMS**

**APPENDIX OF FORMS AND INSTRUCTIONS FOR WHICH AMENDMENTS ARE
PROPOSED AS DESCRIBED IN INITIAL STATEMENT OF REASONS**

Form Number

CT-1 Initial Registration Form (Rev. 12/2011)

CT-1CF CFR Registration Form and Instructions thereto (Rev. 12/2011)

CT-2CF CFR Annual Financial Report and Instructions thereto (Rev. 12/2011)

CT-2TCF Thrift Store Annual Financial Report and Instructions thereto (Rev. 12/2011)

CT-2VCF Vehicle Donation Program Annual Financial Report and Instructions thereto (Rev. 12/2011)

CT-3CF Registration Fundraising Counsel and Instructions thereto (Rev. 12/2011)

CT-4CF Bond Form and Instructions thereto (Rev. 12/2011)

CT-5CF Registration Commercial Coventurer and Instructions thereto (Rev. 12/2011)

CT-6CF Annual Financial Report Commercial Coventurer and Instructions thereto (Rev. 12/2011)

CT-8CF Deposit by Assignment and Instructions thereto (Rev. 12/2011)

CT-9CF Receipt for Notice of Assignment Commercial Fundraiser and Instructions thereto (Rev. 12/2011)

CT-10CF Notice of Intent to Solicit for Charitable Purposes Commercial Fundraiser (Rev. 12/2011)

CT-11CF Notice of Intent to Provide Services Fundraising Counsel (Rev. 12/2011)

RRF-1 Annual Registration Renewal Fee Report and Instructions thereto (Rev. 12/2011)

CT - 1



INITIAL REGISTRATION FORM

STATE OF CALIFORNIA OFFICE OF THE ATTORNEY GENERAL REGISTRY OF CHARITABLE TRUSTS

(Government Code Sections 12580-12599.7)

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
Telephone: (916) 445-2021

WEBSITE ADDRESS:
<http://ag.ca.gov/charities/>

NOTE: A \$25 REGISTRATION FEE MUST ACCOMPANY THIS REGISTRATION FORM. MAKE CHECK PAYABLE TO DEPARTMENT OF JUSTICE.

Pursuant to Section 12585, every charitable corporation, unincorporated association and trustee holding assets for charitable purposes or doing business in California, unless exempt, is required to register registration is required of every trustee subject to the Supervision of Trustees and Fundraisers for Charitable Purposes Act with the Attorney General within thirty days after receipt of assets (cash or other forms of property) for the charitable purposes for which organized. Pursuant to Section 12583, certain types of entities are exempt from registration and reporting, including those organized primarily as hospitals, schools or religious organizations.

Every charitable (public benefit) corporation, association and trustee holding assets for charitable purposes or doing business in the State of California must register with the Attorney General, except those exempted by California Government Code section 12583. Corporations that are organized primarily as a hospital, a school, or a religious organization are exempted by section 12583.

Name of Organization: _____

The name of the organization should be listed 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:

Address: _____

City: _____

State: _____

Zip Code: _____

Organization's telephone number: _____

Organization's e-mail address: _____

Organization's fax number: _____

Organization's website: _____

Federal Employer Identification Number (FEIN): _____

Group Exemption FEIN (if applicable): _____

All organizations must apply for a federal employer identification number from the Internal Revenue Service, including organizations that have a group exemption or file group returns. Insert assigned FEIN above.

Corporate or Organization Number: _____

All California corporations and foreign corporations that have qualified to do business in California are will have assigned a corporate number by the California Secretary of State. Unincorporated organizations are assigned an organization number by the Franchise Tax Board upon application for California tax exemption. Insert assigned corporation or organization number above.

Attach your the organization's founding documents as follows:

- A) **Corporations** - Furnish a copy of the 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** - Furnish a copy of the instrument creating the organization (bylaws, constitution, and/or articles of association).
- C) **Trusts** - Furnish a copy of the trust instrument or will and decree of final distribution.
- D) **Trustees for charitable purposes** - Furnish a statement describing your operations and charitable purpose.

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) and the determination letter issued by the IRS.

Does the organization act as a fiscal sponsor/fiscal agent or otherwise hold funds in trust for one or more unrelated charitable entities? Yes No

Does your 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), and telephone number(s), and registration (FP) number assigned by the Registry of Charitable Trusts of the provider(s):

Commercial Fundraiser (FP # _____) Fundraising Counsel (FP # _____) Commercial Coventurer (FP # _____)

Name

Address

City State Zip Code

Telephone Number

Commercial Fundraiser (FP # _____) Fundraising Counsel (FP # _____) Commercial Coventurer (FP # _____)

Name

Address

City State Zip Code

Telephone Number

Commercial Fundraiser (FP # _____) Fundraising Counsel (FP # _____) Commercial Coventurer (FP # _____)

Name

Address

City State Zip Code

Telephone Number

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.

Signature _____ Title _____ Date _____

The organization will be required to file and file the report annually on Form RFP-1 (Annual Report) (Renewal Report). All reports are due on the 30th day of the month following the end of the reporting period. The organization will be required to file the report on the 30th day of the month following the end of the reporting period. The organization will be required to file the report on the 30th day of the month following the end of the reporting period. The organization will be required to file the report on the 30th day of the month following the end of the reporting period.

For additional information regarding the Supplemental Information and Fundraising for Charitable Purposes Act (Government Code sections 12599-12599.2) and the Administrative Rules and Regulations pursuant to the Act (California Code of Regulations, Title 17, Section 300.312-0), visit <http://www.cnrts.org>.

For more information, contact the California Secretary of State at <http://www.sos.ca.gov> or call (916) 445-3636 or contact the Registry at info@california-registry.org.

CT - 1CF



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

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
Telephone: (916) 323-5079

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

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 \$850 must accompany each registration form. The registration fee must be paid by a **CERTIFIED OR CASHIER'S CHECK** payable to the **ATTORNEY GENERAL'S REGISTRY OF CHARITABLE TRUSTS**. Registration forms not accompanied by a check 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 web site at www.ag.ca.gov/charities under "Laws/Regulations."

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts Section web site at www.ag.ca.gov/charities. You may also contact the California Attorney General's Registry of Charitable Trusts at (916) 323-5079 or via e-mail at CFR@doj.ca.gov.

Identify commercial fundraiser for charitable purposes' activities:

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

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

CT - 2CF



INSTRUCTIONS FOR ANNUAL FINANCIAL REPORT COMMERCIAL FUNDRAISER FOR CHARITABLE PURPOSES (Form CT-2CF)

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
Telephone: (916) 323-5079

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

WHO MUST FILE?

Every commercial fundraiser for charitable purposes registered in California must file an annual financial report with the Attorney General's Registry of Charitable Trusts on behalf of each charitable organization for which donations were solicited during the preceding calendar year.

WHEN TO FILE?

Commercial fundraisers for charitable purposes must file annual financial reports no later than 30 days after the close of the preceding calendar year. The deadline for filing annual financial reports is January 30 of each year. An annual financial report is not required until the completion of a campaign or contract period. Upon completion of a campaign or contract period, report all revenues and expenses relating to the campaign irrespective of the year (campaign starting first year and extending into second year) in which the revenue was earned or expense was incurred.

WHO MUST SIGN THE ANNUAL FINANCIAL REPORT?

To be accepted, Form CT-2CF must be signed by an authorized officer of the commercial fundraiser for charitable purposes and two officers or directors of the charitable organization.

FEE MAY BE IMPOSED FOR DELINQUENT FINANCIAL REPORTING

Government Code section 12586.1 authorizes the Attorney General to charge late fees for each month or part of a month for annual financial reports not received by January 30. This Code section can be found on the Charitable Trusts section web site at www.ag.ca.gov/charities under "Laws/Regulations."

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts section web site at www.ag.ca.gov/charities. You may also contact the California Attorney General's Registry of Charitable Trusts at (916) 323-5079 or via e-mail at: CFR@doj.ca.gov.

GENERAL INSTRUCTIONS

Enter the commercial fundraiser for charitable purposes registration number (CF number) and name and address of the commercial fundraiser for charitable purposes.

Enter the charitable trust registration number (CT number), federal employer ID number (FEIN), name and address of the charitable organization.

Line 1G-Report the TOTAL (gross) revenue generated from the campaign (nationwide, not just California). Exclude costs of donated goods and/or services used for the event which is reported on line 5 (See line 5 instructions).

Line 2N-Enter the total expenses reported on lines 2A thru 2M.

Line 3-Enter actual amount to charity from the campaign (Exclude net profit or loss to commercial fundraiser for charitable purposes).

Line 4-This line is to be completed by the charitable organization. Enter the total additional fundraising expenses incurred by the charitable organization relating to the campaign that is not reported on lines 1A thru 1F or 2A thru 2M.

Line 5-Enter the total cost of goods and/or services used for the event which were paid by sponsors of the event. For example, if a sponsor guarantees payments up to \$500 to subsidize expenses for a charity event and \$400 is subsequently used to pay for dinners as part of the fundraising event, include \$400 in the total for line 5.

Line 6-Subtract line 4 and 5 from line 3 and enter amount on this line.

NOTE 1: If the commercial fundraiser for charitable purposes does not have control of the funds, it will be necessary for the officers or directors of the charitable organization to complete the Revenue and Distribution portions of Form CT-2CF. Circle and initial those figures supplied by the charitable organization.



COMMERCIAL FUNDRAISER FOR CHARITABLE PURPOSES

ANNUAL FINANCIAL REPORT FOR 20 _____
 (California Government Code section 12599)
 11 Cal. Code Regs. section 308

Failure to file annual financial report by January 30th for each calendar year of solicitation may result in assessment of late fees as defined in Government Code section 12586.1

An annual financial report must be filed for each event for each charity solicited for during the previous calendar year.

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
 Telephone: (916) 323-5079

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

Name and Address of Commercial Fundraiser for Charitable Purposes:		Name and Address of Charitable Organization:	
CF No. _____	_____	CT No. _____	F.E.I.N. _____
Name of commercial fundraiser for charitable purposes _____		Name of charity _____	
Address of commercial fundraiser for charitable purposes _____		Address of charity _____	
City, State, and Zip Code of commercial fundraiser for charitable purposes _____		City, State, and Zip code of charity _____	
E-mail Address _____			

_____ held (on) (from) _____, 20____, to _____, 20____.
 (Type of activity) _____ (Date or dates must be shown)

Is the contract between the commercial fundraiser for charitable purposes and the charity based upon a fee or percentage of revenue? (Check one) Fee Percentage Other

Other, provide brief explanation _____

1. REVENUE (from ALL sources nationwide)

- A. Cash contributions _____ A.
- B. Entertainment sales or admission charges _____ B.
- C. Sales from products _____ C.
- D. Advertisement Sales _____ D.
- E. Membership fees _____ E.
- F. Other sources: (Specify) _____ Fa.
- a. _____ Fb.
- b. _____ Fc.
- c. _____ Fd.
- d. _____

G. TOTAL REVENUE _____ G.

2. EXPENSES

- A. Fees or commissions _____ A.
- B. Salaries _____ B.
- C. Payroll taxes _____ C.
- D. Employee benefits _____ D.
- E. Cost of merchandise for resale _____ E.
- F. Cost of entertainment _____ F.
- G. Postage _____ G.
- H. Advertising _____ H.
- I. Telephone _____ I.
- J. Rental of equipment _____ J.
- K. Facilities charge _____ K.
- L. Permits _____ L.
- M. Other expenses: (Specify) _____ Ma.
- a. _____ Mb.
- b. _____ Mc.
- c. _____ Md.
- d. _____

N. TOTAL EXPENSES _____ N.

3. Amount to charity (subtract line 2N from line 1G) _____ 3.
4. Less additional fundraising expenses paid by charity including fee paid to commercial fundraiser for charitable purposes. To be completed by charity _____ 4.
5. Less fair market value of goods and/or services used for the event which were paid by sponsor(s) _____ 5.
6. Net proceeds realized by charity from the campaign (subtract lines 4 and 5 from line 3) _____ 6.

7. (a) Is any director, officer, or employee of the commercial fundraiser for charitable purposes a director, officer, or employee of the charitable organization listed in this report?

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
ADOPT		

(b) For each affiliation identified in 7(a), attach copy of the contract between the commercial fundraiser for charitable purposes and the charity.

Under penalties of perjury, I declare that I have examined this report, including accompanying documents, schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of authorized officer (commercial fundraiser for charitable purposes)	Printed name	Title	Date
--	--------------	-------	------

This report must be signed by two officers or directors of the charitable organization for verification.

Signature of authorized officer/director (charity)	Printed name	Title	Date
--	--------------	-------	------

Signature of authorized officer/director (charity)	Printed name	Title	Date
--	--------------	-------	------

CT - 2TCF



**INSTRUCTIONS FOR
COMMERCIAL FUNDRAISER
FOR CHARITABLE PURPOSES
ANNUAL FINANCIAL REPORT
FOR THRIFT STORES
(FORM CT-2TCF)**

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
Telephone: (916) 323-5079

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

WHO MUST FILE

Every commercial fundraiser for charitable purposes registered in California must file an annual financial report with the Attorney General's Registry of Charitable Trusts on behalf of each charitable organization for which donations were solicited during the preceding calendar year. Form CT-2TCF should be completed by commercial fundraisers for charitable purposes that obtain a majority of their inventory for sale by purchase, receipt or control for resale to the general public, or salvageable personal property solicited by an organization qualified to solicit donations pursuant to Section 148.3 of the Welfare and Institutions Code.

WHEN TO FILE

Commercial fundraisers for charitable purposes must file annual financial reports no later than 30 days after the close of the preceding calendar year. The deadline for filing annual reports is January 30 of each year.

WHO MUST SIGN THE ANNUAL FINANCIAL REPORT

To be accepted, Form CT-2TCF must be signed by an authorized officer of the commercial fundraiser for charitable purposes and two officers or directors of the charitable organization.

FEEES MAY BE IMPOSED FOR DELINQUENT FINANCIAL REPORTING

Government Code section 12586.1 authorizes the Attorney General to charge late fees for each month or part of a month for annual financial reports not received by January 30. This Code section can be found on the Charitable Trusts Section web site at www.ag.ca.gov/charities under "Laws/Regulations."

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts Section web site at www.ag.ca.gov/charities. You may also contact the California Attorney General's Registry of Charitable Trusts at (916) 323-5079 or via e-mail at CFR @doj.ca.gov.

GENERAL INSTRUCTIONS

Enter the commercial fundraiser for charitable purposes registration number (CF number) and name and address of commercial fundraiser for charitable purposes.

Enter the charitable trust registration number (CT number), federal employer ID number (FEIN), name and address of the charitable organization.

NOTE 1: Submit a report for each store location.

NOTE 2: Item 6 (A) - Enter volume of soft goods purchased in 100 cubic foot increments

[Thrift Store operators purchase goods from charities based on a cart price for soft goods (clothing, cloth goods, shoes, purses, belts, jewelry, hats). Furniture, electrical items, books, records, toys, Christmas trees and other types of hard goods are excluded from the measurement].



**COMMERCIAL FUNDRAISER FOR CHARITABLE PURPOSES
THRIFT STORE OPERATIONS
ANNUAL FINANCIAL REPORT FOR 20** _____
(California Government Code section 12599)
(11 Cal. Code Regs. section 308)

Failure to file annual financial report by January 30th for each calendar year of solicitation may result assessment of in late fees as defined in Government Code section 12586.1

An annual financial report must be filed for each event for each charity solicited for during the previous calendar year.

MAIL TO:
Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 803447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
Telephone: (916) 323-5079

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

Name and Address of Commercial Fundraiser for Charitable Purposes:	Name and Address of Charitable Organization:
CF No. _____	CT No. _____ F.E.I.N. No. _____
Name of commercial fundraiser for charitable purposes	Name of charity
Address of commercial fundraiser for charitable purposes	Address of charity
City, State, and Zip Code of commercial fundraiser for charitable purposes	City, State, and Zip code of charity
E-mail Address	

_____ held (on) (from) _____, 20____, to _____, 20____
(Date or dates must be shown)

1. REVENUE (Type of activity)		
A. Store Sales	_____	A.
B. Rag Sales	_____	B.
C. Miscellaneous Income	_____	C.
D. TOTAL REVENUE	_____	D.
2. EXPENSES		
A. Salaries - Store Management	_____	A.
B. Salaries - Employees	_____	B.
C. Payroll taxes	_____	C.
D. Employee benefits	_____	D.
E. Truck Expense	_____	E.
F. Advertising	_____	F.
G. Insurance	_____	G.
H. Telephone	_____	H.
I. Rent	_____	I.
J. Utilities	_____	J.
K. Sales Tax	_____	K.
L. Office Expense	_____	L.
M. Depreciation	_____	M.
N. Leasehold Improvements (Amortized)	_____	N.
O. Solicitation and Pick Up Expense	_____	O.
P. Other Expenses. (Attach a Schedule)	_____	P.
Q. TOTAL EXPENSES	_____	Q.

NOTE: BASED ON YOUR CONTRACT/AGREEMENT, PLEASE COMPLETE LINES 3 AND 4 OR LINES 5, 6, AND 7.

3. COST OF GOODS PURCHASED FROM CHARITY (Distribution or net to charitable organization)	_____	3.
Volume of soft goods purchased in 100 cubic feet: _____		
4. AMOUNT RETAINED BY COMMERCIAL FUNDRAISER FOR CHARITABLE PURPOSES (Line 1D minus Line 2Q minus Line 3)	_____	4.
5. NET INCOME (lines 1D minus 2Q)	_____	5.
6. MANAGEMENT FEES/COMMISSION TO COMMERCIAL FUNDRAISER FOR CHARITABLE PURPOSES	_____	6.
A. Volume of soft goods received from charitable solicitation and pick up in 100 cubic feet: _____		
7. NET DISTRIBUTION TO CHARITY (Line 5 minus 6)	_____	7.

8. a. Is any director, officer, or employee of the commercial fundraiser for charitable purposes a director, officer, or employee of the charitable organization listed in this report?

Yes If "yes" complete the following: No

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

(b) For each affiliation identified in 8(a), attach copy of the contract between the commercial fundraiser for charitable purposes and the charity.

Under penalties of perjury, I declare that I have examined this report, including accompanying documents, schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of authorized officer
 (commercial fundraiser for charitable purposes)

Printed name

Title

Date

ADOPT

This report must be signed by two officers or directors of the charitable organization for verification.

Signature of authorized officer/director (charity)

Printed name

Title

Date

Signature of authorized officer/director (charity)

Printed name

Title

Date

CT - 2VCF



**INSTRUCTIONS FOR
COMMERCIAL FUNDRAISER
FOR CHARITABLE PURPOSES
ANNUAL FINANCIAL REPORT
FOR VEHICLE DONATION PROGRAM
(FORM CT-2VCF)**

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
Telephone: (916) 323-5079

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

WHO MUST FILE

Every commercial fundraiser for charitable purposes registered in California must file an annual financial report with the Attorney General's Registry of Charitable Trusts on behalf of each charitable organization for which donations were solicited during the preceding calendar year. Form CT-2VCF should be completed by commercial fundraisers for charitable purposes that operate vehicle donation programs for charities or charitable purposes.

WHEN TO FILE

Commercial fundraisers for charitable purposes must file annual financial reports no later than 30 days after the close of the preceding calendar year. The deadline for filing annual financial reports is January 30 of each year.

WHO MUST SIGN THE ANNUAL FINANCIAL REPORT

To be accepted, Form CT-2VCF must be signed by an authorized officer of the commercial fundraiser for charitable purposes and two officers or directors of the charitable organization.

FEE MAY BE IMPOSED FOR DELINQUENT FINANCIAL REPORTING

Government Code section 12586.1 authorizes the Attorney General to charge late fees for each month or part of a month for annual financial reports not received by January 30. This Code section can be found on the Charitable Trusts Section web site at www.ag.ca.gov/charities under "Laws/Regulations".

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts Section web site at www.ag.ca.gov/charities. You may also contact the California Attorney General's Registry of Charitable Trusts at (916) 323-5079 or via e-mail at CFR@doj.ca.gov.

GENERAL INSTRUCTIONS

Enter the commercial fundraiser for charitable purposes registration number (CF number) and name and address of commercial fundraiser for charitable purposes.

Enter the charitable trust registration number (CT number), federal employer ID number (FEIN), name and address of charitable organization.

Section 1, lines A-C: Enter the total (gross) revenue generated from the campaign nationwide, not just in California.

Section 2, lines A-M: Enter each category of expenses.

Section 2, line N: Enter total expenses.

Section 3, Enter the amount of money distributed to the charitable organization.

NOTE 1: Section 1D minus section 2N should equal line 3. If it does not, attach a complete explanation.

NOTE 2: If the commercial fundraiser for charitable purposes does not have control of the funds, it will be necessary for the officers or directors of the charitable organization to complete the Revenue and Distribution portions of Form CT-2VCF. Circle and initial those figures which are supplied by the charitable organization.



**COMMERCIAL FUNDRAISER FOR CHARITABLE PURPOSES
 VEHICLE DONATION PROGRAM
 ANNUAL FINANCIAL REPORT FOR 20** _____
 (California Government Code section 12599)
 11 Cal. Code Regs. section 308

Failure to file annual financial report by January 30th for each calendar year of solicitation may result in assessment of late fees as defined in Government Code section 12586.1

An annual financial report must be filed for each event for each charity solicited for during the previous calendar year.

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
 Telephone: (916) 323-5079

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

Name and Address of Commercial Fundraiser for Charitable Purposes:		Name and Address of Charitable Organization:	
CF No. _____		CT No. _____	F.E.I.N. _____
Name of commercial fundraiser for charitable purposes _____		Name of charity _____	
Address of commercial fundraiser for charitable purposes _____		Address of charity _____	
City, State, and Zip Code of commercial fundraiser for charitable purposes _____		City, State, and Zip code of charity _____	
E-mail Address _____			

_____ held (on) (from) _____ 20 _____ to _____ 20 _____
 (type of activity) (Date or dates must be shown)

1. REVENUE (from ALL sources nationwide)

A. Car/Van Sales _____ A.
 B. Boat Sales _____ B.
 C. Other sources: (Specify) _____ Ca.
 _____ Cb.
 _____ Cc.
 c. _____ Cd.
 d. _____

D. TOTAL REVENUE _____ D.

2. EXPENSES

A. Fees or commissions paid by commercial fundraiser for charitable purposes _____ A.
 B. Salaries _____ B.
 C. Payroll taxes _____ C.
 D. Employee benefits _____ D.
 E. Towing _____ E.
 F. Vehicle Repairs _____ F.
 G. Parts _____ G.
 H. DMV Fees _____ H.
 I. Appraisals _____ I.
 J. Detailing _____ J.
 K. Advertising _____ K.
 L. Telephone _____ L.

M. Other expenses: (Specify)

a. _____ Ma.
 b. _____ Mb.
 c. _____ Mc.
 d. _____ Md.

N. TOTAL EXPENSES _____ N.

3. Distribution or net to charitable organization _____ 3.
4. Less additional expenses relating to operation of vehicle donation program paid by charity _____ 4.
5. Net proceedings to charity from vehicle donation program _____ 5.
6. (a) Is any director, officer, or employee of the commercial fundraiser for charitable purposes a director, officer, or employee of the charitable organization listed in this report?

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 director, officer, or employee to charitable organization

(b) For each affiliation identified in 6(a), attach copy of the contract between the commercial fundraiser for charitable purposes and the charity.

Under penalties of perjury, I declare that I have examined this report, including accompanying documents, schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of authorized officer (commercial fundraiser for charitable purposes) _____ Printed name _____ Title _____ Date _____

This report must be signed by two officers or directors of the charitable organization for verification.

Signature of authorized officer/director (charity) _____ Printed name _____ Title _____ Date _____

Signature of authorized officer/director (charity) _____ Printed name _____ Title _____ Date _____

CT - 3CF



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

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
Telephone: (916) 323-5079

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

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, subsections (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 \$350 must accompany each annual registration form. The registration fee must be paid by CREDITED OR CASHIER'S CHECK payable to the ATTORNEY GENERAL'S REGISTRY OF CHARITABLE TRUSTS. A Registration form not accompanied by a filing fee 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 section can be found on the Charitable Trusts section web site at www.ag.ca.gov/charities under "Laws/Regulations."

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts section web site at www.ag.ca.gov/charities. You may also contact the California Attorney General's Registry of Charitable Trusts at (916) 323-5079 or via e-mail at CFR@doj.ca.gov.



**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 CERTIFIED OR CASHIER'S CHECK IN THE AMOUNT OF \$350
 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
 Telephone: (916) 323-5079

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

Official Name and Address of Fundraising Counsel for Charitable Purposes: Name of fundraising counsel for charitable purposes _____ Address (Do not use P.O. Box) _____ City or Town, State and Zip Code _____ E-mail Address _____	Fundraising Counsel For Charitable Purposes: 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 fundraising counsel for charitable purposes is known or operates:

ADOPT

Legal form of fundraising counsel for charitable purposes: Corporation Unincorporated Association
 Partnership Sole Proprietorship

State in which organized _____ Date organized _____

Enter name, individual home address, and relationship to the fundraising counsel for charitable purposes 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 Fundraising Counsel for Charitable Purposes

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

ADOPT

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.

I certify under penalty of perjury that _____ had a written contract
(Insert name of fundraising counsel for charitable purposes)

with each individual, corporation, unincorporated association, or other legal entity listed above and that the contract contains the following provisions:

- (1) The legal name and address of the charitable organization as registered with the Registry of Charitable Trusts unless the charitable organization is exempt from registration.
- (2) A statement of the charitable purpose for which the solicitation campaign is being conducted.
- (3) A statement of the respective obligations of the fundraising counsel and the charitable organization.

CT - 4CF



INSTRUCTIONS FOR SUBMISSION OF CASH DEPOSIT OR SURETY BOND (Form CT - 4CF)

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
Telephone: (916) 323-5079

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

WHO MUST SUBMIT A BOND

Every commercial fundraiser for charitable purposes in California must file a cash deposit or a surety bond issued by an admitted surety in favor of the state of California, in a form acceptable to the Attorney General.

WHEN TO FILE

Each application for registration or renewal of registration by a commercial fundraiser for charitable purposes must be accompanied by a bond as described above.

BOND REQUIREMENTS

The cash deposit or surety bond must be in the amount of twenty-five thousand dollars (\$25,000) and shall be for the benefit of any person damaged as a result of malfeasance or misfeasance in the conduct of the activities specified in subdivision (a) of Section 12599 of the Government Code. The bond may be in the form of a rider to a larger blanket liability bond.

ADOPT



OFFICE OF THE ATTORNEY GENERAL REGISTRY OF CHARITABLE TRUSTS SURETY BOND FORM

Commercial Fundraiser for Charitable Purposes
(Government Code section 12599.5)

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
Telephone: (916) 323-5079

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

Bond Number _____

Premium \$ _____ Term _____

KNOW ALL PERSONS BY THESE PRESENTS:

That _____

Name of Principal

as principal, doing business under the name of _____

as a commercial fundraiser for charitable purposes, and whose address for service is _____

ADOPT

Street Address

City

State

ZIP

and _____ corporation authorized to transact a general surety

Name of Surety

business in the State of California, as surety, and whose address for service is _____

Street Address

City

State

ZIP

are held and firmly bound to the State of California in the penal sum of the total amount of \$25,000 for the payment of which, we bind ourselves, our heirs, executors, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the provisions of Section 12599.5 of the Government Code require that the principal file or have on file with the Registry of Charitable Trusts of the Department of Justice a bond in the amount of twenty-five thousand dollars (\$25,000) pursuant to Government Code section 12599.5. This bond is executed and tendered in accordance therewith.

NOW THEREFORE, the conditions of the foregoing obligation are that if the principal complies with the provisions of the subdivision (a) of Section 12599 of the Government Code of the State of California, and pays all sums due any individual or group of individuals when such principal or its representative or agent has received such sums, and pays all damages occasioned to any person by unlawful acts, or omissions of the principal mentioned above, or if its agents or employees while acting within the scope of their employment, then this obligation is to be void; otherwise it is to remain in full force and effect.

PROVIDED HOWEVER, this bond is issued subject to the following express conditions:

1. This bond shall be deemed continuous in form and shall remain in full force and effect for all liabilities incurred before, and for acts, omissions, or causes existing or which arose before, the cancellation or withdrawal of the Surety from the bond.
2. This bond is executed by the Surety to comply with the provisions of subdivision (a) of Section 12599 of Government Code and of Chapter 2 (commencing with Section 995.010), Title 14, Part 2 of the Code of Civil procedure and said bond shall be subject to all of the terms and provisions thereof.
3. The aggregate liability of the Surety hereunder on all claims whatsoever shall not exceed the penal sum of this bond in any event.
4. This bond may be canceled by the Surety in accordance with the provisions of Section 996.310 et seq. of the Code of Civil Procedure.
5. The Surety, its successors and assigns, are jointly and severally liable on the obligations of section 12599 of the Government Code.
6. The Principal and Surety may be served with notices, papers and other documents under Chapter 2 (commencing with section 995.010) Title 14, Part 2 of the Code of Civil Procedure and section 12599 of the Government Code, at the addresses given above.

Name of Officer or Business	Name of Surety
Address	Address
This bond is executed under an unrevoked appointment of power of attorney.	

ADOPT

I certify (or declare) under penalty under the laws of the State of California that the foregoing is true and correct.

Date

Signature of Attorney-In-Fact for Surety

Printed or Typed Name of Attorney-In-Fact for Surety

CT - 5CF



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

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
Telephone: (916) 323-5079

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

WHO MUST FILE?

Commercial coventurers must register with the Attorney General's Registry of Charitable Trusts prior to soliciting any funds in California unless exempted by Government Code section 12599.2(c).

WHEN TO FILE?

Commercial coventurers, as set forth above, 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 \$350 must accompany each annual registration form. The registration fee must be paid by CERTIFIED OR CASHIER'S CHECK payable to the ATTORNEY GENERAL'S REGISTRY OF CHARITABLE TRUSTS. Registration forms not accompanied by a filing fee will not be processed and will be returned.

FEE 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. The Government Code section can be found on the Charitable Trusts Section web site at www.ag.ca.gov/charities under "Laws/Regulations."

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts Section web site at www.ag.ca.gov/charities. You may also contact the California Attorney General's Registry of Charitable Trusts at (916) 323-5079 or via email at CFR@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 CERTIFIED OR CASHIER'S CHECK IN THE AMOUNT OF \$350 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
 Telephone: (916) 323-5079

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

Official Name and Address of Commercial Coventurer:	
Name of commercial coventurer	CCV Registration Number _____
Address (Do Not Use P.O. Box)	Federal Employer I.D. Number _____
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:

ADOPT

Legal form of commercial coventurer:

- Corporation Unincorporated Association
 Partnership Sole Proprietorship

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 Fundraiser for Charitable Purposes

Identify commercial coventurer's activities:

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

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
ADOPT		

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

CT - 6CF



**INSTRUCTIONS FOR
ANNUAL FINANCIAL REPORT
COMMERCIAL COVENTURER
(Form CT - 6CF)**

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
Telephone: (916) 323-5079

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

WHO MUST FILE?

Commercial coventurers registered in California must file an annual financial report with the Attorney General's Registry of Charitable Trusts on behalf of each charitable organization for which donations were solicited during the preceding calendar year. (See Government Code section 12599.2 (c).)

WHEN TO FILE?

Commercial coventurers must file annual financial reports no later than 30 days after the close of the preceding calendar year. The deadline for filing annual financial reports is January 30 of each year. An annual financial report is not required until the completion of a campaign or contract period. Upon completion of a campaign or contract period, report all revenues and expenses relating to the campaign irrespective of the year (campaign starting first year and extending into second year) in which the revenue was earned or expense was incurred.

WHO MUST SIGN THE ANNUAL FINANCIAL REPORT?

To be accepted, Form CT-6CF must be signed by an authorized officer of the commercial coventurer and two officers or directors of the charitable organization.

FEEES MAY BE IMPOSED FOR DELINQUENT FINANCIAL REPORTING

Government Code section 12586.1 authorizes the Attorney General to charge late fees for each month or part of a month for annual financial reports not received by January 30. This section can be found on the Charitable Trusts Section web site at www.ag.ca.gov/charities under "Laws/Regulations".

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts Section web site at www.ag.ca.gov/charities. You may also contact the California Attorney General's Registry of Charitable Trusts at (916) 323-5079 or via email at CFR@doj.ca.gov.

GENERAL INSTRUCTIONS

Enter the commercial coventurer registration number (CT number) and name and address of the commercial coventurer.

Enter the charitable trust registration number (CT number) and name and address of the charitable organization.

Line 1G-Report the total revenue generated by the campaign. Exclude costs of donated goods and/or services used for the event which is reported on line 5. (See Instructions for line 5.)

Line 2N-Enter the total expenses reported on lines 2A thru 2M.

Line 3-Enter actual amount to charity from the campaign. (Exclude net profit or loss to commercial coventurer.)

NOTE 1: Under circumstances in which the commercial coventurer does not have control of the funds, it will be necessary for the officers or directors of the charitable organization to complete the revenue and distribution portions of Form CT-6CF. Circle and initial those figures which are supplied by the charitable organization.



COMMERCIAL COVENTURER

ANNUAL FINANCIAL REPORT FOR 20__

(California Government Code section 12599.2)
11 Cal. Code Regs. section 308

Failure to file annual financial report by January 30th for each calendar year of solicitation may result in assessment of late fees as defined in Government Code section 12586.1

An annual financial report must be filed for each event for each charity solicited for during the previous calendar year.

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
Telephone: (916) 323-5079

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

Name and Address of Commercial Coventurer:	Name and Address of Charitable Organization:
CCV Number _____	CT No. _____ F.E.I.N. No. _____
Name of commercial coventurer _____	Name of charity _____
Address of commercial coventurer _____	Address of charity _____
City, State, and Zip Code of commercial coventurer _____	City, State, and Zip code of charity _____
E-mail Address _____	

_____ held (on) (from) _____, 20__, to _____, 20__
(Type of activity) (Date or dates must be shown)

Is the contract between the commercial coventurer and charity based upon a fee or percentage of revenue? Fee Percentage Other

If other, provide brief explanation

1. REVENUE [from all sources nationwide]

ADOPT

A. Cash contributions _____ A.
 B. Entertainment sales or admission charges _____ B.
 C. Sales from products _____ C.
 D. Advertisement Sales _____ D.
 E. Membership fees _____ E.
 F. Other sources: (Specify) _____ F.
 a. _____ Fa.
 b. _____ Fb.
 c. _____ Fc.
 d. _____ Fd.

G. TOTAL REVENUE _____ G.

2. EXPENSES

A. Fees or commissions _____ A.
 B. Salaries _____ B.
 C. Payroll taxes _____ C.
 D. Employee benefits _____ D.
 E. Cost of merchandise for resale _____ E.
 F. Cost of entertainment _____ F.
 G. Postage _____ G.
 H. Advertising _____ H.
 I. Telephone _____ I.
 J. Rental of equipment _____ J.
 K. Facilities charge _____ K.
 L. Permits _____ L.
 M. Other expenses: (Specify) _____ M.
 a. _____ Ma.
 b. _____ Mb.
 c. _____ Mc.
 d. _____ Md.

N. TOTAL EXPENSES _____ N.

3. Amount to charity (subtract line 2N from line 1G) _____ 3.
4. Less additional fundraising expenses paid by charity including fee paid to commercial coventurer (to be completed by charity) _____ 4.
5. Less fair market value of goods and/or services used for the event which were paid by sponsor(s) _____ 5.
6. Net proceeds realized by charity from the campaign (subtract lines 4 and 5 from line 3) _____ 6.
7. (a) Is any director, officer, or employee of the commercial coventurer a director, officer, or employee of the charitable organization listed in this report?

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
---	---	--

ADOPT

(b) For each affiliation identified in 7(a), attach copy of the contract between the commercial coventurer and the charity.

Under penalties of perjury, I declare that I have examined this report, including accompanying documents, schedules, and statements, and to the best of my knowledge and belief it is true, correct and complete.

Signature of authorized officer (commercial coventurer)	Printed name	Title	Date
---	--------------	-------	------

This report must be signed by two officers or directors of the charitable organization for verification.

Signature of authorized officer (commercial coventurer)	Printed name	Title	Date
---	--------------	-------	------

Signature of authorized officer (commercial coventurer)	Printed name	Title	Date
---	--------------	-------	------

CT - 8CF



**INSTRUCTIONS FOR DEPOSIT BY
ASSIGNMENT IN LIEU OF COMMERCIAL
FUNDRAISER FOR CHARITABLE
PURPOSES SURETY BOND**
(Government Code section 12599.5)

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
Telephone: (916) 323-5079

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

- 1) Complete and mail to: Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470.

Attention: Commercial Fundraising Program

- 2) Signature must be acknowledged before a Notary Public.
- 3) The original passbook, investment certificate or other original evidence of the deposit must be sent to the Attorney General with this Assignment.

ADOPT



**DEPOSIT BY ASSIGNMENT IN LIEU OF
COMMERCIAL FUNDRAISER FOR
CHARITABLE PURPOSES SURETY BOND**

(Government Code section 12599.5)

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
Telephone: (916) 323-5079

WEBSITE ADDRESS:
www.ag.ca.gov/charfiles

Name of Assigner (Signator on Account)

Name of Officer of Business (Commercial Fundraiser)

Address for Service of Process

Name of Bank or Savings and Loan

Address

Account Number

\$ _____
Amount

All rights, title and interest of whatever nature in the above account is hereby assigned to the Attorney General.

Assignor agrees that the assignment carries with it the right in the insurance of the account by Federal Deposit Insurance Corporation (FDIC) or the Savings Association Insurance Fund (SAIF) and authorizes the Attorney General to collect, sell, or otherwise apply the deposit to enforce the liability of the Commercial Fundraiser for Charitable Purposes pursuant to Government Code section 12599.5 and Chapter 2, Title 14, Part 2 of the Code of Civil Procedure.

Authorized Representative of Commercial Fundraiser for Charitable Purposes

Date

CT - 9CF



**INSTRUCTIONS FOR RECEIPT FOR
NOTICE OF ASSIGNMENT
COMMERCIAL FUNDRAISER FOR
CHARITABLE PURPOSES**
(Government Code section 12599.5)

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
Telephone: (916) 323-5079

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

- 1) Form is to be prepared by a bank or savings and loan officer.
- 2) Complete and mail to: Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

Attention: Commercial Fundraiser Program

ADOPT



**OFFICE OF THE ATTORNEY GENERAL
REGISTRY OF CHARITABLE TRUSTS
RECEIPT FOR NOTICE OF ASSIGNMENT
IN LIEU OF COMMERCIAL FUNDRAISER
FOR CHARITABLE PURPOSES SURETY BOND**
(Government Code section 12599.5)

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
Telephone: (916) 323-5079

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

Name of Business (Commercial Fundraiser)

Address of Business

Name of Assignor (Signator on Account)

Address of Assignor

Account Number

\$ _____
Amount

ADOPT

Receipt is hereby acknowledged to the Attorney General of the State of California of written Notice of Assignment to the State of California for the account identified above. We have notice in our records the State's interest in said account as shown by the above Assignment and have retained a copy of this sheet. We certify that we have received no notice of any lien encumbrance, hold, claim, or obligation of the above-identified account prior to the Assignment to the State of California. We agree to make payment to the Attorney General upon request in accordance with the laws applicable to the FDIC Bank or SAIF savings and loan association.

Dated this _____ day of _____, 20 _____

Name of FDIC Bank or SAIF savings and loan association

P.O. Box and Street Address

City State ZIP Code

Signature of Authorized Officer of Financial Institution

Typed Name and Title of Officer of Financial Institution

CT - 10CF



**NOTICE OF INTENT
 TO SOLICIT FOR CHARITABLE PURPOSES
 COMMERCIAL FUNDRAISER
 FOR CHARITABLE PURPOSES**
 Section 12599, California Government Code
 11 Cal. Code Regs. section 308

MAIL TO:
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 P.O. Box 903447
 Sacramento, CA 94203-4470

STREET ADDRESS:
 1300 I Street
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 Telephone: (916) 323-5079

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Official Name and Address of Commercial Fundraiser for Charitable Purposes:

CF Registration Number _____

Name of commercial fundraiser for charitable purposes _____

Federal Employer I.D. Number _____

Address (Do Not Use P.O. Box) _____

Telephone Number () _____

City or Town, State and Zip Code _____

E-mail Address _____

Official Name and Address of Charitable Organization:

CT Registration Number _____

Name of charitable organization _____

Federal Employee I.D. Number _____

Address (Do Not Use P.O. Box) _____

Telephone Number () _____

City or Town, State and Zip Code _____

E-mail Address _____

ADOPT

Identify fundraising methods to be used. Check all that apply:

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

Projected dates when performance under the contract will commence and terminate:

Fundraising Activity	Beginning Date	Ending Date

Please indicate the name, address, and telephone number of the person responsible for directing and supervising the work of the commercial fundraiser for charitable purposes under the contract:

Name _____

Address _____

Telephone Number _____

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

Signature of Commercial Fundraiser for Charitable Purposes _____ Printed Name _____ Title _____ Date _____

CT - 11CF



NOTICE OF INTENT TO PROVIDE SERVICES RELATED TO CHARITABLE SOLICITATION FUNDRAISING COUNSEL FOR CHARITABLE PURPOSES

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

MAIL TO:
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Registry of Charitable Trusts
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Sacramento, CA 95814
Telephone: (916) 323-6079

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

Official Name and Address of Fundraising Counsel for Charitable Purposes:		CF Registration Number _____
Name of fundraising counsel for charitable purposes _____		Federal Employer I.D. Number _____
Address (Do Not Use P.O. Box) _____		Telephone Number () _____
City or Town, State and Zip Code _____		E-mail Address _____
Official Name and Address of Charitable Organization:		CT Registration Number _____
Name of charitable organization _____		Federal Employer I.D. Number _____
Address (Do Not Use P.O. Box) _____		Telephone Number () _____
City or Town, State and Zip Code _____		E-mail Address _____
Projected commencement and termination dates of services provided to charitable organization:		
Services Provided (i.e. grant writing)	Beginning Date	Ending Date
Please indicate the name, address, and telephone number of the person responsible for directing and supervising the work of the fundraising counsel for charitable purposes under the contract:		
Name _____		
Address _____		
Telephone Number _____		
I certify under penalty of perjury that I am authorized to sign this form and that the information provided herein, including attachments, is true and complete to the best of my knowledge and belief.		
Signature of Fundraising Counsel for Charitable Purposes _____	Printed Name _____	Title _____
		Date _____

RRF - 1

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 445-2021

WEB SITE ADDRESS:
www.ag.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 301-307, 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 and designed to reduce reporting delays regarding significant issues of charity fiscal accountability.

WHO MUST FILE FORM RRF-1?

Every charitable nonprofit corporation, unincorporated association and trustee holding assets for charitable purposes required to register with the Attorney General is also required to annually file Form RRF-1. 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 19 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 Controller of Currency of the United States. Trustees of testamentary trusts, however, 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.

A copy of IRS Form 990, 990-PF, or 990-EZ as filed with IRS, together with all attachments, must be filed with the Attorney General's Registry of Charitable Trusts with Form RRF-1. Organizations whose revenue falls below the threshold for filing IRS Form 990, 990-PF or 990-EZ shall file Form RRF-1 with the Registry, together with a treasurer's report sufficient to identify and account for revenue, assets and disbursements.

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 IRS Form 990, 990-PF, or 990-EZ. An organization shall file both forms (RRF-1 and IRS Form 990, 990-PF, or 990-EZ) 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 revenue (reported as gross revenue on Form 990, 990-PF, or 990-EZ) for the preceding fiscal year, as follows:

Gross Annual Revenue	Fee
Less than \$25,000	0
Between \$25,000 and \$100,000	\$25
Between \$100,001 and \$250,000	\$50
Between \$250,001 and \$1 million	\$75
Between \$1,000,001 and \$10 million	\$150
Between \$10,000,001 and \$50 million	\$225
Greater than \$50 million	\$300

WHAT TO FILE

ALL REGISTRANTS, regardless of the amount of gross revenue or assets must file Form RRF-1 with the Attorney General's Registry of Charitable Trusts no later than the fifteenth day of the fifth month after the organization's accounting period ends (May 15 for a calendar-year filer).

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.

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ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Section 12586 and 12587, California Government Code
11 Cal. Code Regs. section 301-307, 311 and 312

Failure to submit this report annually no later than the 15th day of the 5th month 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 as defined in Government Code section 12586.1. IRS extensions will be honored.



State Charity Registration Number _____ Name of Organization _____ Address (Number and Street) _____ City or Town, State and ZIP Code _____	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report Corporate or Organization No. _____ Federal Employer I.D. No. _____
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ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)
Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A - ACTIVITIES

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

Gross annual revenue \$ _____ Total assets \$ _____

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

Note: 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, were there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		
3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?		
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.		
5. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial co-venturer used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.		
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.		
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.		
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.		
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?		
10. During this reporting period, has the organization acted as a fiscal sponsor/fiscal agent, or otherwise held funds in trust for one or more unrelated charitable entities?		

Organization's area code and telephone number (_____) _____

Organization's e-mail address _____

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.

Signature of authorized officer _____ Printed Name _____ Title _____ Date _____