

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

March 10, 2014

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

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

The changes to the text of the regulations and the forms are for purposes of clarification and to conform to existing law. *The supplemental information provided herein is designated by the use of italics to supplement the Initial Statement of Reasons that was submitted with the 45-day notice. Changes made to text and forms prior to the close of the 45-day notice period that ended on June 25, 2012, are shown as double-underlined in blue and strike-out in red. Changes made subsequent to June 25, 2012, are shown as single-underlined in blue and strike-out in green. Subsequent changes are further highlighted by handwritten black underline, with a check mark at each line on which the changes occur: the number 1 circled next to a check mark indicates a change made before the close of the 15-day notice period that ended November 19, 2012; and the number 2 circled next to a check mark indicates a change made subsequent to November 19, 2012.*

Changes made subsequent to the 15-day notice period that closed on November 19, 2012, were made to the following regulations and forms:

Regulations

- Section 300
- Section 301
- Section 303
- Section 305
- Section 307
- Section 308

Forms

- CT-1
- CT-1CF
- Instructions to Form CT-1CF
- Form CT-2CF
- Instructions to Form CT-2CF
- Form CT-2TCF
- Instructions to Form CT-2TCF
- Form CT-2VCF
- Instructions to Form CT-2VCF
- Form CT-3CF

- Form CT-4CF
- Instructions to Form CT-4CF
- Form CT-5CF
- Instructions to Form CT-5CF
- Form CT-6CF
- Instructions to Form CT-6CF
- Instructions to Form CT-8CF
- Form CT-9CF
- Instructions to Form CT-9CF
- Form CT-10CF
- Form CT-11CF
- Form CT-RRF-1
- Instructions to Form CT-RRF-1
- Instructions to Form CT-TR-1

For purposes of this 15-day notice, the documents relied on are the Supplemental Initial Statement of Reasons and Economic Income Assessment/Analysis, which are available to the public for comment.

If you have any comments regarding the proposed changes, the Department of Justice will accept written comments received on or before March 28, 2014. All written comments must be submitted to the Department of Justice no later than 5:00 p.m. on March 28, 2014 and addressed to:

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

All written comments received by 5:00 p.m., on or before March 28, 2014, which pertain to the indicated changes will be reviewed and responded to by the Department of Justice as part of the compilation of the rulemaking file. Please limit your comments to the modifications to the text.

SUPPLEMENTAL ISOR

SUPPLEMENTAL INITIAL STATEMENT OF REASONS

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

The supplemental information provided herein is designated by the use of italics to supplement the Initial Statement of Reasons that was submitted with the 45-day notice. Changes made to text and forms prior to the close of the 45-day notice period that ended on June 25, 2012, are shown as double-underlined in blue and strike-out in red. Subsequent changes made are shown as single-underlined in blue and strike-out in green. Subsequent changes are further highlighted by handwritten black underline, with a check mark at each line on which the changes occur: the number ① circled next to a check mark indicates a change made before the close of the 15-day notice period that ended November 19, 2012; and the number ② circled next to a check mark indicates a change made subsequent to November 19, 2012.

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 instructions) 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.¹ Making both regulations and forms more easily understandable will enhance compliance by registrants, thus streamlining processing by the Registry of Charitable Trusts (RCT) staff.

Three new documents are proposed (CT-TR-1 Instructions, Form CT-TR-1 and CT-4CF Instructions). The justification for CT-TR-1 is discussed below. CT-4CF (“Instructions for Submission of Cash Deposit or Surety Bond”) because it was discovered that no instructions existed for Form CT-4CF.

1. The addition of one new question on Form 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 *and to enforce the provisions of section 12599.8 of the Government Code, enacted in 2012. The language added to the forms mirrors the language of the statute.* 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 Annual Renewal Report in order to *enforce the provisions of section 12599.8, and* 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.

¹ Most of the proposed amendments clarify existing reporting requirements and make technical corrections to existing regulations and related forms.

During the 45-day comment period, we stated that this question would be added to the Initial Registration Statement [Form CT-1]. It will not. The question will be added only to Form RRF-1.

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 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. *The filing of a treasurer's report does not create any additional burden as every nonprofit public benefit corporation and charitable trustee in California are 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.) This duty requires that a nonprofit board of directors prepare, or have prepared, a treasurer's report at least annually.*
3. Section 308(a)(4) – insert “and report all revenue raised nationwide.” This language is added for clarification purposes. Statute requires commercial fundraisers for charitable purposes to file an annual financial report “accounting for all funds collected pursuant to any solicitation for charitable purposes during the preceding year.” Gov. Code sec. 12599(c) The reason for the clarification is that the Registry receives inconsistent reports which skews statistics; some provide revenue raised nationwide and others report only that revenue raised in California. Government Code sec. 12586 provides that “[t]he Attorney General shall make rules and regulations as to the ...contents [of reports filed], and the manner of executing and filing them.” There is no policy or procedural change based on this amendment.
4. Section 308(e) – insert “Each of the above-identified forms filed with the Attorney General shall be signed under penalty of perjury.” This verbiage is being added to clarify the existing requirement that all forms filed with the Attorney General must be filed under penalty of perjury, and as reflected on the current forms. Government Code sec. 12586 provides that “[t]he Attorney General shall make rules and regulations as to the ...contents [of reports filed], and the manner of executing and filing them.” There is no policy or procedural change based on this amendment.
5. Form CT-1 - delete “whether monitored in home state, and if so, by whom.” This verbiage is being deleted because the information is not necessary to the Attorney General's regulation

of registrants and is not required by either statute or regulation. Subdivision (b) of Government Code sec. 12585 states that “[t]he Attorney General shall make rules and regulations as to the contents the initial registration form and the manner of executing and filing that document or documents.” There is no policy or procedural change based on this amendment.

- 6. Form CT-1, p.3 – addition of “and registration number assigned by the Registry of Charitable Trusts.” This information is necessary to assure that all fundraising professionals with which a charity contracts are in compliance with applicable law and to enable Registry staff to better identify fundraising professionals, each of which is assigned a registration number upon initial registration, listed on CT-1. Charity registrants will, by the addition of this language, be prompted to assure that all fundraising professionals with which they contract are properly registered prior to entering into a fundraising contract. All registrants are, and have always been, assigned a registration number by the Registry upon completion of the registration process. It is a violation of law for a fundraising professional to solicit funds in California until the fundraising professional has registered with the Registry of Charitable Trusts and, if applicable, provided the required bond. This addition of a requirement to include the fundraising professional’s registration number on p.3 of Form CT-1 is necessary to the Attorney General’s regulation of both charity and fundraising professional registrants. Subdivision (b) of Government Code sec. 12585 states that “[t]he Attorney General shall make rules and regulations as to the ...contents the initial registration form and the manner of executing and filing that document or documents.” There is no policy or procedural change based on this amendment.*
- 7. Form CT-2CF – requirement to report “total (gross) revenue” on Line 1G: This language is being added to clarify the existing requirement and to avoid registrant confusion. It is clear from the existing form that the first revenue number reported is total or gross revenue, because expenses are reported on subsequent lines but not all registrants report correctly, thus skewing reporting results. Subdivision (b) of Government Code sec. 12586 provides that “[t]he Attorney General shall make rules and regulations as to the ...contents [of reports filed], and the manner of executing and filing them.” There is no policy or procedural change based on this amendment.*
- 8. Forms CT-2CF, CT-2VCF, CT-6CF – remove “national vs. state campaign.” This language is being removed as a clarification of existing law, which does not limit reporting to funds raised in the state. Statute requires commercial fundraisers for charitable purposes to file an annual financial report “accounting for all funds collected pursuant to any solicitation for charitable purposes during the preceding year.” Gov. Code sec. 12599(c) The reason for the clarification is that the Registry receives inconsistent reports, which skews statistics; some provide revenue raised nationwide and others report only that revenue raised in California. Subdivision (b) of Government Code sec. 12586 provides that “[t]he Attorney General shall make rules and regulations as to the ...contents [of reports filed], and the manner of executing and filing them.” There is no policy or procedural change based on this amendment.*

9. *Form CT-2VCF, p.2 - This correction is being made to clarify the intent of existing reporting requirement, which is that all forms filed with the Attorney General to be filed under penalty of perjury, as reflected on the current forms. Subdivision (b) of Government Code sec. 12586 provides that "[t]he Attorney General shall make rules and regulations as to the ...contents [of reports filed], and the manner of executing and filing them." [See also subdivision (a), which states that periodic written reports shall be filed under oath.] There is no policy or procedural change based on this amendment.*
10. *Form CT-2VCF, line 5 – clarification of the distinction between "total amount to charity" vs. "net proceeds": The correct term is "proceeds," not "proceedings." An edit has been made accordingly. The substitution of "net" in place of "total" is being made to clarify existing reporting requirements and to avoid registrant confusion. Line 5 reports the amount received by charity after deduction of all additional expenses reported on Line 4. The correct term is therefore "net" rather than "total." Subdivision (b) of Government Code sec. 12586 provides that "[t]he Attorney General shall make rules and regulations as to the ...contents [of reports filed], and the manner of executing and filing them." There is no policy or procedural change based on this amendment.*
11. *Form CT-8CF – insert "name of officer of business." This language is being added to clarify existing law, which requires the name of officer of business. This information is necessary to the Attorney General's regulation of registrants and to avoid confusion among registrants. Subdivision (b) of Government Code sec. 12586 provides that "[t]he Attorney General shall make rules and regulations as to the ...contents [of reports filed], and the manner of executing and filing them. There is no policy or procedural change based on this amendment.*
12. *Instructions to Form RRF-1: There is a typographical error in this verbiage, which should read "even if the corporation DOES NOT file Form 990s annually...." The reason for the addition, however, is to clarify the reporting requirements for registrants pursuant to the provisions of subdivision (a) of Government Code sec. 12586, to wit: "...every charitable corporation, unincorporated association, and trustee subject to this article shall ... file with the Attorney General periodic written reports with the Attorney General...." The filing requirement is applicable to all registrants, not just those that file Form 990s or those on extended reporting. There is no policy or procedural change based on this amendment.*
13. *Instructions to Form RRF-1: insert "together with Form RRF-1." This verbiage is being added to clarify for registrants that Form RRF-1 is not due for filing until the registrant files Form 990 with IRS, to avoid confusion and the burden of multiple filings. There is no policy or procedural change based on this amendment.*
14. *Instructions to Form RRF-1: insert "together with a treasurer's report." The proposed amendment to Section 301 would require organizations that fall below the threshold for filing 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 with the RCT 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 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.

This information is necessary to the Attorney General's regulation of registrants. Subdivision (b) of Government Code sec. 12586 provides that "[t]he Attorney General shall make rules and regulations as to the ...contents [of reports filed], and the manner of executing and filing them." There is no policy or procedural change based on this amendment.

- 15. Instructions to Form RRF-1 –the treasurer's report and Form CT-TR1 are incorporated by reference in the amendment to section 301 of the regulations.*
- 16. Instructions to Form RRF-1 – insert "unless an amended report changes the amount of the fee due." This clarification to the instructions is necessary in order to alert registrants to the requirement to pay the correct fee, which is assessed on a sliding scale, based on annual revenue. If an amended form reports revenue at a higher fee level, an additional fee would be due. This information is necessary to the Attorney General's administration of registration and reporting by registrants. Subdivision (b) of Government Code sec. 12586 provides that "[t]he Attorney General shall make rules and regulations as to the ...contents [of reports filed], and the manner of executing and filing them." There is no policy or procedural change based on this amendment.*
- 17. Instructions to Form RRF-1, question #6 – insert "each funding source." This clarification is being made to reduce the burden on both Registry staff and registrants. When the filer provides an incomplete list of funders, staff must send a follow-up letter requesting complete information. This information is necessary to the Attorney General's administration of registration and reporting by registrants." Subdivision (b) of Government Code sec. 12586 provides that "[t]he Attorney General shall make rules and regulations as to the ...contents [of reports filed], and the manner of executing and filing them." There is no policy or procedural change based on this amendment.*
- 18. Instructions to Form RRF-1, question #8 - insert "mailing [address..... and e-mail address of each commercial fundraiser, fundraising counsel, or commercial coventurer." This clarification is being made to reduce the burden on both Registry staff and registrants. Filers need only provide the identity of fundraising professionals once, either in response to question 5 or question 8. This information is necessary to the Attorney General's administration of registration and reporting by registrants. Subdivision (b) of Government Code sec. 12586 provides that "[t]he Attorney General shall make rules and regulations as*

to the ...contents [of reports filed], and the manner of executing and filing them.” There is no policy or procedural change based on this amendment.

- 19. Repeal of “Bond Letter” - This form has never been used. Instead, if an application is filed without a bond, a letter specific to the transaction is generated in the database and sent to the registrant. This form is, consequently, not necessary to the Attorney General’s regulation of registrants. Subdivision (b) of Government Code sec. 12586 provides that “[t]he Attorney General shall make rules and regulations as to the ...contents [of reports filed], and the manner of executing and filing them.” There is no policy or procedural change based on this amendment.*
- 20. Form CT-5CF, p.1 – the original package of regulations and amended forms proposed to remove verbiage in the third column of the table, reading “Title/Relationship to Commercial Commercial Fundraiser” and replace it with “Title/Relationship to Commercial Coventurer.” This amendment was made in error and is withdrawn.*
- 21. Instructions to Form CT-2VCF – insert “total (gross) revenue generated from the campaign nationwide, not just in California” in place of “total money actually collected as a result of the solicitation. This is the gross amount, without deducting any expenses.” This change in verbiage is being made to provide clarification for filers as statute requires reporting of revenue generated nationwide. This information is necessary to the Attorney General’s administration of registration and reporting by registrants. Subdivision (b) of Government Code sec. 12586 provides that “[t]he Attorney General shall make rules and regulations as to the ...contents [of reports filed], and the manner of executing and filing them.” There is no policy or procedural change based on this amendment.*
- 22. The proposed amendment to section 999.1 of Chapter 15 of Title 11, Division 1 of the California Code of Regulations is withdrawn.*
- 23. Form CT-11CF – delete “SOLICIT” in title of form and replace with “PROVIDE SERVICES RELATED.” This change is made to correct an error in the title because the form is submitted by fundraising counsel which, pursuant to the provisions of Government Code section 12599.1, do not solicit assets for charitable purposes. There is no policy or procedural change based on this amendment.*
- 24. Form CT-TR-1- This form was created for the purposes of assisting filers in complying with the new provision in section 301 that requires organizations whose revenue falls below the threshold for filing IRS Form 990-EZ (\$50,000) to file a treasurer’s report annually, together with Form RRF-1. The new filing requirement is set forth in an amendment to section 301 of the regulations that are the subject of this rulemaking and are part of the Notice of Modifications along with this Supplemental Statement of Reasons.*

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.

ECONOMIC IMPACT ASSESSMENT/ANALYSIS

ECONOMIC IMPACT ASSESSMENT/ANALYSIS

The proposed regulations and related forms affect all current registrants with the Attorney General's Registry of Charitable Trusts. With the exception of new Form CT-TR-1, the proposed amendments do not add new filing requirements and therefore will not have any economic impact on those registrants.

Form CT-TR-1 is being proposed to address the number of registrants that will not be required to file financial information with IRS because of an increase in its filing threshold to \$50,000. According to the Registrar of Charitable Trusts, approximately 45% of current registrants fall below the \$50,000 threshold. The addition of this filing requirement for the affected registrants will not, however, have any economic impact on those registrants, for two reasons: (1) All registrants, regardless of asset level, are required to file Form RRF-1 annually with the Registry of Charitable Trusts; and (2) every registrant is required to have prepared a treasurer's report for use by its board of directors, on at least an annual basis. The new Form CT-TR-1 require reporting of the same elements required on the annual treasurer's report prepared by registrants for use by their board of directors.

It is anticipated that both registrants and the public will benefit from this new filing requirement. And without it, over 45% of registered charities will avoid transparency in their use of public charitable assets. Filing a treasurer's report will also encourage boards of directors of affected registrants to fulfill their fiduciary duty to assure the assets for which they are stewards are all accounted for and used for the purpose intended. As a result, it is expected to reduce the number of defalcations and breach of fiduciary duty. Members of the public will benefit because they will have access to at least minimal financial reporting by registrants so they may make wise giving decisions.

It is a charity's treasurer who is responsible for preparing the financial report(s) provided to the charity's board of directors. Charities may thus comply with the filing requirement without hiring anyone to prepare Form CT-TR-1.

It is thus concluded that the proposed amendment:

- (1) will not eliminate nor create jobs;
- (2) will not create new businesses nor eliminate existing businesses;
- (3) will not affect the expansion of businesses currently doing business in the state; and
- (4) will benefit to the public beneficiaries of charity by assuring that charitable assets are used for their intended public charitable purposes;
- (5) will benefit donors by publishing information on which to make wise giving decisions;

(6) will encourage compliance with fiduciary duties owed by members of the board of directors of all charities required to register and file annual reports with the Attorney General's Registry of Charitable Trusts, thus safeguarding assets intended for use for charitable purposes;

(7) will increase the public confidence in charities; and

(8) will assist the Attorney General in her ability to carry out her statutory oversight responsibilities.

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SUPPLEMENTAL AMENDMENTS TO
TITLE 11, CH. 4
§ 300 et seq.

CALIFORNIA CODE OF REGULATIONS

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

§ 300. Initial Registration.

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

(b) An Initial Registration Form [Form CT-1 Rev. 11/2012 11/2013], which is incorporated by reference, and supplemental documents identified in that form shall be submitted to the Registry of Charitable Trusts. The Initial Registration Form shall require the following: ✓ (2)

- (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. Indicate whether you are monitored in your home state and, if so, by whom; ✓ (2)

(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 coventurer, 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).

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

*Note: Authority cited: Sections 12584, 12585, 12586 and 12587, Government Code.
Reference: Sections 12581, 12583, 12585, 12586 and 12587, 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 10/2012~~), 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 [Form CT-TR-1 Rev. 11/2013], hereby incorporated by reference, sufficient to identify and account for revenue, assets and disbursements assets, liabilities, income and expenses.

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.

...

§ 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~~ 10/2012); and (2) Internal Revenue Service Form 990, 990-EZ, ~~or~~ 990-PF or Annual Treasurer's Report (CT-TR-1 Rev. 11/2013), which is incorporated by reference, as applicable.

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

...

§ 305. Annual Filing of Reports.

After the first periodic report is filed, as required by section 304 of these regulations, periodic written reports shall thereafter be filed on an annual basis unless specifically required or permitted to be filed on other than an annual basis as set forth in these regulations, or when filing has been suspended by the Attorney General pursuant to Government Code section 12586. The time for filing any periodic report subsequent to the first periodic report shall be ~~not later than four (4) months and fifteen (15) days following the close of each calendar or fiscal year~~ no later than 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, or CT-TR-1 [Rev. 11/2013], which is incorporated by reference, 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 total~~ revenue under ~~twenty-five~~fifty thousand dollars (\$~~250~~250,000) during any fiscal year and that has gross assets under \$~~250~~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 gross assets of the charitable corporation, unincorporated association, or trust during any fiscal year was \$~~250~~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. Each registrant will be assigned a registration number upon completion of the registration process.

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

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

(4) An annual financial report as described in Government Code section 12599(d). The forms for the annual financial report include the Annual Financial Report/Commercial Fundraisers ("CT-2CF" 3/05 Rev. 12/2011, 12/2013), 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)

(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 11/2013), which is incorporated by reference, and fundraising. Fundraising counsel shall file the Notice of Intent to Provide Services Related to Charitable Solicitation Solicit for Charitable Purposes - Fundraising Counsel for Charitable Purposes Form ("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. ✓ (2) ✓ (2) ✓ (2)

(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.

§ 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.oag.ca.gov/charities.

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

§ 311. Annual Registration Fee.

(a) No form or report from any charitable corporation, unincorporated association, trustee or other person required to register or file a periodic report shall be accepted for filing unless accompanied by the appropriate fee.

Filing and processing fees shall be paid by registrants at the time of filing as follows:

(1) a \$25 initial registration fee;

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

Gross Annual <u>Total</u> 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

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

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

APPENDIX TO FORMS

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

Forms

CT-1	Initial Registration Form (Rev. 11/2013)
CT-1CF	Commercial Fundraiser Registration Form (Rev. 12/2011)
CT-1CF	Instructions (Rev. 11/2013)
CT-2CF	Commercial Fundraiser Annual Financial Report (Rev. 12/2013)
CT-2CF	Instructions (Rev. 11/2013)
CT-2TCF	Commercial Fundraiser/Thrift Store Operations Annual Report (Rev. 12/2011)
CT-2TCF	Instructions (Rev. 11/2013)
CT-2VCF	Commercial Fundraiser/Vehicle Donation Program Annual Financial Report (Rev. 12/2011)
CT-2VCF	Instructions (Rev. 12/2011)
CT-3CF	Fundraising Counsel Annual Registration Form (Rev. 12/2011)
CT-3CF	Instructions (Rev. 11/2013)
CT-4CF	Surety Bond Form (Rev. 12/2011)
CT-4CF	Instructions (Rev. 12/2011)
CT-5CF	Commercial Coventurer Annual Registration Form (Rev. 12/2011)
CT-5CF	Instructions (Rev. 12/2011)
CT-6CF	Commercial Coventurer Annual Financial Report (Rev. 12/2011)
CT-6CF	Instructions (Rev. 12/2011)
CT-8CF	Instructions for Deposit by Assignment (Rev. 12/2011)
CT-9CF	Receipt for Notice of Assignment (Rev. 12/2011)

CT-9CF	Instructions (Rev. 12/2013)
CT-10CF	Notice of Intent to Solicit/Commercial Fundraiser (Rev. 11/2013)
CT-11CF	Notice of Intent to Provide Services/Fundraising Counsel (Rev. 12/2011)
CT-RRF-1	Annual Renewal Registration Fee Report (Rev. 10/2012)
CT-RRF-1	Instructions (Rev. 11/2013)
CT-TR-1	Annual Treasurer's Report (Rev. 10/2012)
CT-TR-1	Instructions (Rev. 10/2012)

FORM 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:
www.oag.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~~ insert the legal name as stated in the organization's organizing instrument (i.e., articles of incorporation, articles of association, or trust instrument).

Official Mailing Address and Contact Information for Organization:

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 [FEIN] from the Internal Revenue Service, including organizations that have a group exemption or file group returns. Insert assigned FEIN above.

Corporation or Organization Number: _____

All California corporations and foreign corporations that have qualified to do business in California ~~are will have~~ assigned a corporation 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.

Names and addresses of ALL trustees or directors and officers (attach a list if necessary):		
Name	Position	
Address		
City	State	Zip Code
Name	Position	
Address		
City	State	Zip Code
Name	Position	
Address		
City	State	Zip Code
Name	Position	
Address		
City	State	Zip Code
Name	Position	
Address		
City	State	Zip Code
Describe the primary activity of the organization. (A copy of the material submitted with the application for federal or state tax exemption will normally provide this information.) If the organization is based outside California, comment fully on the extent of activities in California and how the California activities relate to total activities. In addition, list all funds, property, and other assets held or expected to be held in California. Indicate whether you are monitored in your home state, and if so, by whom. Attach additional sheets if necessary.		
If assets (funds, property, etc.) have been received, enter the date first received:		Registration with the Attorney General is required within <u>thirty</u> days of receipt of assets.
Date assets first received: _____		
What annual accounting period has the organization adopted?		
<input type="checkbox"/> Fiscal Year Ending _____ <input type="checkbox"/> Calendar Year _____		

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 (# _____) ☐ Fundraising Counsel (# _____) ☐ Commercial Coventurer (# _____)

Name

Address

City

State

Zip Code

Telephone Number

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

Name

Address

City

State

Zip Code

Telephone Number

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

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 financial reports annually on Form RRF-1 (Annual Registration/Renewal Fee Report). ~~All organizations must file the Annual Registration/Renewal Fee Report (RRF-1) within four months and fifteen days no later than the 15th day of the 5th month~~ after the end of the organization's accounting period. Organizations with \$250,000 or more in either gross receipts or total assets are also required to file either the IRS Form 990, 990-EZ, or 990-PF, as filed with IRS. Organizations with less than \$50,000 in either gross receipts or total assets are required to file Form CT-TR-1. All Registry fForms can be found on the Charitable Trusts Section website at www.oag.ca.gov/charities/.

IfFor additional information ~~is required~~, please refer to the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Government Code sections 12580-12599.78) and the Administrative Rules and Regulations pursuant to the Act (California Code of Regulations, Title 11, Sections 300-312.1), and other resources available on the Charitable Trusts Section website at www.oag.ca.gov/charities/.

If you have questionsAdditional regarding registration, or need assistance, information is available on the Charitable Trusts Section our website at <http://oag.ca.gov/charities/>. You may also call the Attorney General's Registry of Charitable Trusts or you can reach us by telephone at (916) 445-2021 or fax at (916) 445-3651 or contact the Registry via email at Registration@doj.ca.gov.

FORM CT-1CF



COMMERCIAL FUNDRAISER FOR CHARITABLE PURPOSES

ANNUAL REGISTRATION FORM FOR 20 ____

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

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

A CERTIFIED 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.oag.ca.gov/charities

Official Name and Address of Commercial Fundraiser for Charitable Purposes:

Name of commercial fundraiser for charitable purposes

Address (Do Not Use P.O. Box)

City or Town, State and Zip Code

E-mail Address

CF Registration Number

Federal Employer I.D. Number

Telephone Number ()

Mailing Address (if different from Official Address):

Mailing Address

City, State, and Zip Code

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

Legal Form of Commercial Fundraiser for Charitable Purposes:

☐ Corporation

☐ Unincorporated Association

☐ Partnership

☐ Sole Proprietorship

State in which organized _____ Date organized _____

Enter name, individual home address, and relationship to the commercial fundraiser 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 Commercial Fundraiser for Charitable Purposes

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

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

☐ Yes ☐ No

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

Signature

Printed Name

Title

Date

INSTRUCTIONS TO FORM 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:
<http://www.oag.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. ~~To avoid late fees, the last day~~ 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 registration form. The registration fee must be paid by a ~~certified or cashier's~~ 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. ~~The Government~~ This Code section can be found on the Charitable Trusts' Section web site at <http://ag.ca.gov/charities/> ~~www.oag.ca.gov/charities/~~ under "~~Statutes and Laws~~ Regulations."

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts' Section web site at www.oag.ca.gov/charities/ ~~http://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.

FORM CT-2CF



COMMERCIAL FUNDRAISER FOR CHARITABLE PURPOSES

ANNUAL FINANCIAL REPORT FOR 20__

(California Government Code sections ~~12586~~ and 12599)

11 Cal. Code Regs. section 308

Failure to file annual financial report by January 30th **annually** 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.oag.ca.gov/charities/

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

Figures from (check one): **National Campaign** ☐ **California Campaign** ☐
_____ 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 ☐

If 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)	
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)	
a. _____	Ma. _____
b. _____	Mb. _____
c. _____	Mc. _____
d. _____	Md. _____
N. TOTAL EXPENSES	_____ N.

COMMERCIAL FUNDRAISER FOR CHARITABLE PURPOSES
ANNUAL FINANCIAL REPORT FOR 20____
(California Government Code sections 12586 and 12599)
11 Cal. Code Regs. section 308
Page 2

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?
- ☐ No ☐ Yes 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

(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

INSTRUCTIONS TO FORM 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.oag.ca.gov

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 ~~To avoid late fees, the last day to file~~ 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 (*i.e.*, 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.

FEES 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 ~~The revised C~~ Code sections can be found on the Charitable Trusts ¹ sSection web site at www.oag.ca.gov/charities/ under "~~Statutes and Regulations~~" "Laws/Regulations." ✓

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts sSection web site at <http://www.oag.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. ✓ ²

Enter the charitable trust registration number (CT number), F.E.I.N. number federal employer ID number (FEIN), name and address of the charitable organization. ✓ ²

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 are is reported on line 5 (See line 5 instructions). ✓ ²

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 are not reported on lines 1A thru 1F or 2A thru 2M. ✓ ²

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: Under circumstances where if the commercial fundraiser for charitable purposes does not have control of the funds solicited, it will be necessary for the officers or directors of the charitable organization to complete the Revenue and Distribution portions of Form CT-2CF, and to circle and initial those figures supplied by the charitable organization. ✓ ²

FORM CT-2TCF



**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 in an 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.oag.ca.gov/charities/

Name and Address of Commercial Fundraiser for Charitable Purposes:	Name and Address of Charitable Organization:
<u>GF Registration</u> 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
<u>E-mail Address</u> _____	

	held (on) (from)	_____ , 20 <u>09</u> , 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 EITHER 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 <u>increments</u> : _____	✓
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 <u>increments</u> : _____	✓
7. NET DISTRIBUTION TO CHARITY (Line 5 minus 6)	_____ 7.

~~COMMERCIAL FUNDRAISER FOR CHARITABLE PURPOSES - THRIFT STORE OPERATIONS~~
~~ANNUAL FINANCIAL REPORT FOR 20~~
~~(California Government Code section 12599~~
~~11 Cal. Code Regs. section 308~~
~~Page 2~~

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

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

INSTRUCTIONS TO FORM 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.oag.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 last-day-to-file 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.

FEES 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 <http://ag.ca.gov/charities/> www.oag.ca.gov/charities/ under "Laws/Regulations."

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts Section web site at <http://ag.ca.gov/charities/> www.oag.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

~~This financial report is filled 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.~~

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 (F-E-I-N-), which is issued by the Internal Revenue Service, name and address of the charitable organization. ✓

NOTE 1: Submit a report for each store location.

NOTE 2: Item 6 (A) - ~~Volume of soft goods~~ 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.]

~~Enter indicate the volume of soft goods purchased in 100 cubic foot increments.~~

FORM CT-2VCF



**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 **annually** 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:
<http://www.oag.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 _____	

Figures from (check one): ☒ National Campaign ☐ California Campaign

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

1. REVENUE (from ALL sources, nationwide)

A. Car/Truck Sales

B. Boat Sales

C. Other sources: (Specify)

- a. _____
b. _____
c. _____
d. _____

- A. _____
B. _____
Ca. _____
Cb. _____
Cc. _____
Cd. _____

D. TOTAL REVENUE

_____ D.

2. EXPENSES

A. Fees or commissions paid by commercial fundraiser for charitable purposes

B. Salaries

C. Payroll taxes

D. Employee benefits

E. Towing

F. Vehicle Repairs

G. Parts

H. DMV Fees

I. Appraisals

J. Detailing

K. Advertising

L. Telephone

M. Other expenses: (Specify)

- a. _____
b. _____
c. _____
d. _____

- A. _____
B. _____
C. _____
D. _____
E. _____
F. _____
G. _____
H. _____
I. _____
J. _____
K. _____
L. _____
Ma. _____
Mb. _____
Mc. _____
Md. _____

N. TOTAL EXPENSES

_____ N.

~~COMMERCIAL FUNDRAISER FOR CHARITABLE PURPOSES - VEHICLE DONATION PROGRAM~~
~~ANNUAL FINANCIAL REPORT FOR 20~~ _____
~~(California Government Code section 12599)~~
~~11 Cal. Code Regs. section 308~~
~~Page 2~~

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 proceeds ~~to~~ 5 ~~Total amount~~ charity ~~realized~~ from ~~operation of~~ 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
--	--------------	-------	------

INSTRUCTIONS TO FORM 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.oag.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. ~~The~~ 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. ~~To avoid late charges, the last day to file~~ 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.

FEES 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 annually by January 30. ~~The Government~~ This Code section can be found on the Charitable Trusts' Section web site at <http://ag.ca.gov/charities/> under "Statutes and Regulations." www.oag.ca.gov/charities/ under "Laws/Regulations."

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts' Section web site at <http://ag.ca.gov/charities/> ~~www.oag.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), ~~F.E.I.N. number~~ federal employer ID number (FEIN), name and address of charitable organization.

~~Enter in Section 1, the total money actually collected as a result of the solicitation. This is the gross amount, without deducting any expenses.~~
lines A-C: Enter the total (gross) revenue generated from the campaign nationwide, not just in California.

~~Enter in Section 2, the fees or commissions paid by the commercial fundraiser for charitable purposes, salaries to officers and employees, cost of merchandise for resale and other fundraising expenses. Enter the total.~~
lines A-M: Enter each category of expenses.

Section 2, line N: Enter total expenses.

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

FORM CT-3CF



**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 **annually** 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.oag.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:

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 the 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

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 ~~_____~~ ^(insert name of fundraising counsel for charitable purposes) ~~_____~~ had ~~Does the fundraising~~ counsel for charitable purposes have a written contract with each individual, corporation, unincorporated association, or other legal entity listed above, in accordance with the provisions of Government Code section 12599.1 and 12599.3, and that the contract contains the following provisions:

☐ Yes ☐ No

- (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.~~

- (4) A clear statement of the fees and any other form compensation, including commissions and property, that will be paid to the fundraising counsel. ✓
- (5) The effective and termination dates of the contract and the date services will commence with respect to solicitation in this state of contributions for charitable organization. ✓
- (6) A statement that the fundraising counsel will not at any time solicit funds, assets, or property for charitable purposes; receive or control funds, assets, or property solicited for charitable purposes, or employ, procure, or engage any compensated person to solicit, receive, or control funds, assets, or property for charitable purposes. ✓
- (7) A statement that the charitable organization exercises control and approval over the content and frequency of any solicitation. ✓
- (8) A provision that the charitable organization has the right to cancel the contract without cost, penalty, or liability for a period of 10 days following the date on which the contract is executed; that the charitable organization may cancel the contract by servicing a written notice of cancellation on the fundraising counsel; and that, if mailed, service shall be by certified mail, return receipt requested, and cancellation shall be deemed effective upon the expiration of five calendar days from the date of mailing. ✓
- (9) A provision that, following the initial 10-day cancellation period, the charitable organization may terminate the contract by giving 30 days' written notice; that, if mailed, service of the notice shall be by certified mail, return receipt requested, and shall be deemed effective upon the expiration of five calendar days from the date of mailing; and that, in the event of termination under this subdivision, the charitable organization shall be liable for services provided by the fundraising counsel to the effective date of the termination. ✓

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

INSTRUCTIONS TO FORM 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.oag.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 **last-day-to file 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 a **certified CERTIFIED OR CASHIER'S CHECK** payable to the ATTORNEY GENERAL'S REGISTRY OF CHARITABLE TRUSTS. A Registration forms 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. **The Government Code This code** section can be found on the Charitable Trusts' **s**Section web site at <http://ag.ca.gov/charities/under-Statutes-and-Regulations>: [www.oag.ca.gov/charities/ under "Laws/Regulations."](http://www.oag.ca.gov/charities/under-Laws/Regulations)

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts' **s**Section web site at www.ag.ca.gov/charities www.oag.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.

FORM CT-4CF



**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.oag.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

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 identified mentioned above, or of 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 the Government Code and of Chapter 2 (commencing with Section 995.010), Title 14, Part 2 of the Code of Civil pProcedure 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.

I certify (or declare) under penalty of perjury 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

INSTRUCTIONS TO FORM 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.oag.ca.gov/charities/

WHO MUST SUBMIT A BOND

Every commercial fundraiser for charitable purposes, as defined in Government Code section 12599(a), 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. ✓ 2

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.

FORM CT-5CF



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 **annually** 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.oag.ca.gov/charities/

Official Name and Address of Commercial Coventurer:

Name of commercial coventurer

Address (Do Not Use P.O. Box)

City or Town, State and Zip Code

E-mail Address

CCV Registration Number

Federal Employer I.D. Number

Telephone Number ()

Mailing Address (if different from official address):

Mailing Address

City, State, and Zip Code

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

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 <u>Fundraiser for Charitable</u> <u>Purposes Coventurer</u>

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

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

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

INSTRUCTIONS TO FORM 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.oag.ca.gov/charities/

WHO MUST FILE?

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

WHEN TO FILE?

Commercial coventurer's, as set forth above, must register annually in California for each calendar year in which the coventure activity occurs of solicitation, unless exempt. ~~To avoid late fees, the last day~~ 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 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.

FEES MAY BE IMPOSED FOR DELINQUENT FINANCIAL REGISTRATION

Government Code section 12586.1 authorizes the Attorney General to charge late fees for each month or part of a month for registrations not received by January 15. ~~This Government Code~~ section can be found on the Charitable Trusts' Section web site at <http://ag.ca.gov/charities/under-Statute-and-Regulations-> [www.oag.ca.gov/charities/ under "Laws/Regulations."](http://www.oag.ca.gov/charities/under-Laws/Regulations-)

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts' Section web site at ~~http://ag.ca.gov/charities/~~ www.oag.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.

FORM CT-6CF



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 ~~annually~~ for each calendar year ~~of solicitation activity~~ 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.oag.ca.gov/charities/

Name and Address of Commercial Coventurer:

CCV Registration Number _____

Name of commercial coventurer

Address of commercial coventurer

City, State, and Zip Code of commercial coventurer

E-mail Address _____

Name and Address of Charitable Organization:

CT No. _____ F.E.I.N. No. _____

Name of charity

Address of charity

City, State, and Zip code of charity

Figures from (check one): ☐ National Campaign ☐ California Campaign

_____ 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]

A. Cash contributions

B. Entertainment sales or admission charges

C. Sales from products

D. Advertisement Sales

E. Membership fees

F. Other sources: (Specify)

- a. _____
b. _____
c. _____
d. _____

A.

B.

C.

D.

E.

Fa.

Fb.

Fc.

Fd.

G. TOTAL REVENUE

G.

2. EXPENSES

A. Fees or commissions

B. Salaries

C. Payroll taxes

D. Employee benefits

E. Cost of merchandise for resale

F. Cost of entertainment

G. Postage

H. Advertising

I. Telephone

J. Rental of equipment

K. Facilities charge

L. Permits

M. Other expenses: (Specify)

- a. _____
b. _____
c. _____
d. _____

A.

B.

C.

D.

E.

F.

G.

H.

I.

J.

K.

L.

Ma.

Mb.

Mc.

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
---	---	--

_____	_____	_____
_____	_____	_____
_____	_____	_____

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

Under penalties of perjury, each of the below signors declares that he/she has examined this report, including accompanying documents, schedules, and statements, and to the best of my his/her 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 (<u>charity commercial coventurer</u>)	Printed name	Title	Date
--	--------------	-------	------

✓ Signature of authorized officer (<u>charity commercial coventurer</u>)	Printed name	Title	Date
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INSTRUCTIONS TO FORM 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.oag.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 for each coventure activity conducted on behalf of each charitable organization for which funds, assets, or property were received donations were solicited during the preceding calendar year. (See Government Code section 12599.2 (c).)

WHEN TO FILE?

Commercial coventurer's must file annual financial reports no later than 30 days after the close of the preceding calendar year. ~~To avoid late fees, the last day~~ 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 received 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.

FEES 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. ~~The Government Codes~~ This section can be found on the Charitable Trusts' Section web site at <http://ag.ca.gov/charities-> www.oag.ca.gov/charities/ under "~~Statutes and Regulations~~" "Laws/Regulations."

FOR ADDITIONAL INFORMATION

Additional information is available on the Charitable Trusts' Section web site at <http://ag.ca.gov/charities-> www.oag.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 (CV 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.

FORM CT-8CF



**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.oag.ca.gov/charities/

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~~are 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.

I declare under penalty of perjury that the foregoing is true and correct.

Authorized Representative of Commercial Fundraiser for Charitable Purposes

Date

2
✓

INSTRUCTIONS TO FORM 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.oag.ca.gov/charities/

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

Attention: Commercial Fundraising inger 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

FORM CT-9CF



**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.oag.ca.gov/charities/

Name of Business (Commercial Fundraiser)

Address of Business

Name of Assignor (Signator on Account)

Address of Assignor

Account Number

\$ Amount

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 of the State's interest in said account as shown by the above Assignment and have retained a copy of this formsheet. 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.

I declare under penalty of perjury that the foregoing is true and correct.

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

INSTRUCTIONS TO FORM 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.oag.ca.gov/charities/

- 1) This 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: Candy Hetherington
Associate Governmental
Program Analyst Commercial Fundraiser Program

✓ (2)
✓ (2)
✓ (2)

ADOPT

FORM 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:
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.oag.ca.gov/charities/

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 _____

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

FORM CT-11CF



NOTICE OF INTENT
TO ~~SOLICIT~~ 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:
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.oag.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 Employee 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:

Service 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 _____

FORM CT-RRF-1

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

WEB SITE ADDRESS:
www.oag.ca.gov/charities/

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 after the of the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; 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:

☐ Change of address

☐ Amended report

Corporate or Organization No. _____

Federal Employer I.D. No. _____

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

<u>Gross Receipts-Total Revenue</u>	Fee	<u>Gross Receipts-Total Revenue</u>	Fee	<u>Gross Receipts-Total Revenue</u>	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 receipts-Total 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, <u>was were</u> 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 <u>gross total</u> 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 <u>for this reporting period</u> , 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, <u>mailing</u> address, <u>and</u> telephone number, <u>and e-mail address of each commercial fundraiser, fundraising counsel, or commercial coventurer of the service provider.</u>		
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing <u>each funding source</u> , 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) <u>on which each they</u> 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 <u>your the</u> organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?		
10. <u>At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets? If "yes," provide an attachment explaining the organization's compliance with its charitable trust responsibilities and proof of directors' and officers' liability insurance coverage. At the end of this reporting period, did the organization have sufficient unrestricted net assets to cover the restricted net assets? (Complete Worksheet #1 in the instructions.) 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?</u>		

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 _____

INSTRUCTIONS TO FORM CT-RRF-1

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

WEB SITE ADDRESS:
www.oag.ca.gov/charities/

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

Section 12586 and 12587, California Government Code
11 Cal. Code Regs. section 301-307, 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. ~~The Form RRF-1 is a short form calling for the most current information available to the charity and is designed to close the reporting delays on significant issues of charity fiscal accountability.~~

WHO MUST FILE A FORM RRF-1?

Every charitable nonprofit corporation, unincorporated association or trustee holding assets for charitable purposes that is required to register with the Attorney General's Office is also required to annually file Form RRF-1, even if the corporation does not file regardless of whether the corporation files Form 990s annually or is on extended reporting with the Internal Revenue Service. Only those charitable entities and trustees Nonprofit corporations and organizations not required by law to register with the Attorney General are not required to file the Form RRF-1. These 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 Comptroller of Currency of the United States. However, for testamentary trusts, such trustees should file a copy of a complete annual financial summary which is prepared in the ordinary course of business. See Probate Code sections 16060-16063.

WHAT TO FILE

ALL REGISTRANTS REGISTERED charities, regardless of ~~receipts or assets~~ the amount of gross total revenue or assets, except for those listed above as being exempt, must file Form file the Annual Registration Renewal Fee Report (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 calendar year filers). four months and fifteen days after the close of the organization's calendar or fiscal year.

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, together 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. [See instructions for Form TR-1.]

~~Charities with total gross revenue or assets of \$25,000 or more must file a copy of the IRS Form 990, 990-EZ, or 990-PF and attachments with the Attorney General's Registry of Charitable Trusts.~~

EXTENSIONS FOR FILING

Extensions of time for filing the Form RRF-1 will be allowed if an organization has received an extension from the Internal Revenue Service for filing the IRS Form 990, 990-PF, 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 along with copies 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

1 All registrants Charities and trustees registered with the Attorney General's Registry of Charitable Trusts must file include with Form RRF-1 the appropriate registration renewal fee with the Annual Registration Renewal Fee Report (RRF-1) based on the registrant's gross annual total revenue (reported as gross total revenue on Form 990, 990-PF, or 990-EZ) for the preceding fiscal year, as follows:

<u>Gross Annual Revenue</u>	<u>Fee</u>
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

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

STATE CHARITY REGISTRATION NUMBER

The State Charity Registration Number is the Charitable Trust (CT) number assigned to an organization by the Registry of Charitable Trusts at the time of registration. The State Charity Registration Number consists of no more than six digits. If you do not know the organization's State Charity Registration Number, you may look it up using the Registry Search feature on the Charitable Trusts Section check the "CT Number Search" on the Charitable Trusts' web site at <http://oag.ca.gov/charities/>. If you are unable to locate the State Charity Registration Number, leave that line blank and Registry staff will insert the number when it is received in the Registry of Charitable Trusts.

OTHER IDENTIFICATION NUMBERS

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

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

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

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

PART B, QUESTION #1

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

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

PART B, QUESTION #2

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

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

PART B, QUESTION #3

If "yes," provide a signed statement listing the non-program expenditures and the reason(s) for which each expenditure why they exceeded 50% of gross total revenues. If you believe that non-program expenditures were reasonable, furnish provide a signed statement explaining the reasons why for your position. If not, describe the steps the organization will take to lower non-program expenditures.

Non-program expenditures are defined as any expenditures that do not meet the definition of "program services" set forth in the Internal Revenue Service Instructions for Form 990 and Form 990-EZ, available on the IRS website at www.irs.gov. The IRS Instructions are set forth on the Attorney General's web site (<http://ag.ca.gov/charities/>). See the IRS Instructions for a discussion of the expenses that are attributable to program services.

PART B, QUESTION #4

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

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

PART B, QUESTION #5

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

PART B, QUESTION #6

If "yes," provide an attachment listing the name of the funding source, the name of the agency, mailing address, contact person, and telephone number.

PART B, QUESTION #7

If "yes," provide an attachment setting forth indicating the number of raffles and the date(s) on which each they occurred.

PART B, QUESTION #8

If "yes," provide an attachment setting forth indicating whether the vehicle donation program is operated by the charity or whether the charity contracts with a commercial fundraiser, together with the name, mailing address and telephone number for each commercial fundraiser, if not provided in response to Question #5.

PART B, QUESTION #10

If yes, provide the following information on the attachment:

1) a written statement under oath confirming that all restricted funds were used consistent with their restricted purpose.

2) proof of directors' and officers' liability insurance coverage.

WORK SHEET #1

1) Total unrestricted assets:

\$

2) Total liabilities unrelated to any restricted assets:

\$

3) Total Unrestricted Net Assets (subtract line 2 from line 1):

\$

4) Total restricted assets:

\$

5) Total outstanding liabilities related to the restricted assets in line 4:

\$

6) Net Restricted Assets (subtract line 5 from line 4):

\$

If the amount on line 3 is larger than the amount on line 6, answer yes to Question 10 on the RRF-1. If the amount on line 3 is less than the amount on line 6, answer no to Question #10 on the RRF-1.

FORM CT-TR-1



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

ANNUAL TREASURER'S REPORT
ATTORNEY GENERAL OF CALIFORNIA
Section 12586(e), California Government Code
11 Cal. Code Regs., Section 301



WEB SITE ADDRESS:
www.oag.ca.gov/charities

(FORM CT-TR-1)

Name of Organization	State Charity Registration Number
Address (Number and Street)	Corporate or Organization No.
City or Town, State and ZIP Code	Federal Employer I.D. No.

ANNUAL TREASURER'S REPORT (11 Cal. Code Regs., Section 301)

BALANCE SHEET

ASSETS

Cash	\$
Savings	\$
Investment	\$
Land/Buildings	\$
Other Assets	\$
TOTAL ASSETS	\$

LIABILITIES

Accounts Payable	\$
Salary Payable	\$
Other Liabilities	\$
TOTAL LIABILITIES	\$

FUND BALANCE

Total Assets less Total Liabilities	\$
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INCOME STATEMENT

INCOME

Contributions	\$
Program Revenue	\$
Investments	\$
Special Events	\$
Other Income	\$
TOTAL INCOME	\$

EXPENSES

Compensation of Officers/Directors	\$
Compensation of Staff	\$
Fundraising Expenses	\$
Rent	\$
Utilities	\$
Supplies/Postage	\$
Insurance	\$
Other Expenses	\$
TOTAL EXPENSES	\$

NET INCOME

Total Income less Total Expenses	\$
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I hereby 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

INSTRUCTIONS TO FORM CT-TR-1

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

WEB SITE ADDRESS:
www.oag.ca.gov/charities

**INSTRUCTIONS FOR FILING
ANNUAL TREASURER'S REPORT
ATTORNEY GENERAL OF CALIFORNIA**

Section 12586(e), California Government Code
11 Cal. Code Regs., Section 301

(FORM CT-TR-1)



The purpose of the Annual Treasurer's Report is to assist the Attorney General's Office with early detection of charity fiscal mismanagement and unlawful diversion of charitable assets. Form CT-TR-1 requires reporting of the organization's fiscal year-end financial information and is designed to provide information to be used by the Attorney General and the public for those organizations whose total revenue falls below the threshold for filing IRS Form 990-EZ.

WHO MUST FILE FORM TR-1?

Every charitable nonprofit corporation, unincorporated association or trustee holding assets for charitable purposes that is required to register with the Attorney General's Office whose total revenue is less than \$50,000 and thus is not required to file a Form 990-EZ with IRS, is required to annually file Form CT-TR-1, along with Form RRF-1. This filing requirement does not apply to nonprofit corporations and organizations not required by law to register with the Attorney General. These 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 Comptroller of Currency of the United States.

Trustees of testamentary trusts should file a copy of a complete annual financial summary which is prepared in the ordinary course of business. See Probate Code sections 16060-16063.

WHAT TO FILE

ALL REGISTERED charities ^{with} ~~that report~~ less than \$50,000 in total revenue ~~on IRS Form 990~~, except for those listed above as being exempt, must file the Annual Treasurer's Report (CT-TR-1) with the Attorney General's Registry of Charitable

Trusts four months and fifteen days after the close of the organization's calendar or fiscal year (together with Form RRF-1).

Organizations whose total revenue is less than \$50,000 are not required to file IRS Form 990-EZ. However, if a charity does file the 990-EZ, the 990-EZ can be filed with the Attorney General's Office in lieu of the CT-TR-1.

STATE CHARITY REGISTRATION NUMBER

The State Charity Registration Number is the Charitable Trust (CT) number assigned to an organization by the Registry of Charitable Trusts at the time of registration. The State Charity Registration Number consists of no more than six digits. If you do not know the organization's State Charity Registration Number, you may look it up using the "CT Number Search" on the Charitable Trusts Section pages of the Attorney General's web site at www.oag.ca.gov/charities. If you are unable to locate the State Charity Registration Number, leave that line blank and Registry staff will insert the number when the CT-TR-1 is received in the Registry of Charitable Trusts.

OTHER IDENTIFICATION NUMBERS

The corporate number ^{ion} is a seven-digit number assigned by the Office of the Secretary of State and is stamped on the organization's articles of incorporation. ✓ (2)

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

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

The following will assist you in completing the CT-TR-1 report:

BALANCE SHEET

Assets

Cash: Report all cash on hand and all funds held in all checking accounts. This includes petty cash.

Savings: Report all funds held in savings accounts, CDs and/or other investments that can easily be converted to cash.

Investments: Report all funds held for investment purposes. Examples include stocks and bonds.

Land/Buildings: Report all real property owned.

Other Assets: Report any assets not included in Cash, Savings, Investments, and Land/Building. Include a schedule describing each asset and the fair market value of each asset.

Liabilities

Accounts Payable: Report the total amount of funds the charity owes to other entities or individuals (not including salaries reported on the next line).

Salary Payable: Report the total amount of funds the charity owes in salary to all employees, officers or directors.

Other Liabilities: Report all other funds owed by the charity that are not disclosed in Accounts Payable and Salary Payable. Attach a list that includes each liability and the amount of each.

INCOME STATEMENT

Income

Contributions: Report all donations received.

Program Revenue: Report all funds received as a result of the program services provided by the organization.

Investments: Report all funds received as a result of interest, dividends, rent received, or any other return on investment.

Special Events: Report funds received as a result of special events held by the organization. Examples include raffles, dinners, auctions, and golf tournaments.

[Special events are defined as events that are not regularly and routinely held by the charity. Do not include this income in Contributions and Program Revenue.]

Other Income: Report any funds received that are not reported in Contributions, Program Revenue, Investments, and Special Events. Provide a list reflecting the source and the amount received from each source.

Expenses

Compensation of Officers/ Directors: Report the total amount of salary paid to the organization's officers and directors.

Compensation of Staff: Report the total amount of salary paid to all employees other than officers and directors.

Fundraising Expenses: Report the total amount of funds paid (1) to fundraising professionals, and/or (2) for fundraising events, mailings or any other expense incurred in the course of fundraising.

Rent: Report total lease payments.

Utilities: Report all telephone, water, electricity, and gas expenses.

Supplies/Postage: Report all office supplies and mailing expenses.

Insurance: Report all insurance payments including general liability, fire, automobile, health or any other insurance expense paid.

Other Expenses: Report any expense paid that is not reported in Compensation of Offices/Directors, Compensation of Staff, Fundraising Expenses, Rent, Utilities, Supplies/Postage, and Insurance. Provide a list describing the expenses and the amount of each expense.