



1300 I Street
P. O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400 Extension 6
Fax: (916) 444-3651
Delinquency@doj.ca.gov

July 17, 2018

(ORG NAME)
(ORG ADDRESS LINE 1)
(ORG ADDRESS LINE 2)

State Charity Registration Number: CT0xxxxxx

RE: DELINQUENCY NOTICE AND WARNING OF ASSESSMENT OF PENALTIES AND LATE FEES, AND SUSPENSION OR REVOCATION OF REGISTERED STATUS

The organization (ORG NAME) is delinquent with The Registry of Charitable Trusts for failing to submit required annual report(s). An organization that is delinquent, suspended or revoked is not in good standing and is prohibited from engaging in conduct for which registration is required, including soliciting or disbursing charitable funds. (Cal. Code Regs., tit. 11, § 999.9.4.) The following reports must be filed to cure the delinquency:

1. Annual Registration Renewal Fee (Form RRF-1) Report(s), together with required renewal fee, for fiscal year(s) ending: **2012, 2013, 2014, 2015, 2016 and 2017**. (Note: Please use the sliding fee scale on the Form RRF-1 to determine the total amount of renewal fee(s) due.)
2. Complete copies (including all schedules and attachments) of IRS Form 990, 990-PF, or 990-EZ report(s) for fiscal year(s) ending: **2012, 2013, 2014, 2015, 2016 and 2017**. (Note: The 990 is only required if Gross Annual Revenue is \$50,000 or above.)

Failure to timely file required reports violates Government Code section 12586 and may result in the suspension or revocation of your registration.

Unless the above-described report(s) are filed with the Registry of Charitable Trusts within thirty (30) days of the date of this letter, the following will occur:

1. The California Franchise Tax Board will be notified to disallow the tax exemption of the above-named entity. The Franchise Tax Board may revoke the organization's tax exempt status at which point the organization will be treated as a taxable corporation (See Revenue and Taxation Code section 23703) and may be subject to the minimum tax penalty.
2. Late fees will be imposed by the Registry of Charitable Trusts for each month or partial month for which the report(s) are delinquent. Directors, trustees, officers and return preparers responsible for failure to timely file these reports are **also personally liable** for payment of all late fees.

PLEASE NOTE: Charitable assets **cannot** be used to pay these avoidable costs. Accordingly, directors, trustees, officers and return preparers responsible for failure to timely file the above-described report(s) are **personally liable** for payment of all penalties, interest and other costs incurred to restore exempt status.

A delinquent organization may not engage in any activity for which registration is required, including solicitation or disbursing of charitable assets.

If you believe the above described report(s) were timely filed, they were not received by the Registry and another copy must be filed within thirty (30) days of the date of this letter. In addition, if the address of the above-named entity differs from that shown above, the current address must be provided to the Registry prior to or at the time the past-due reports are filed.

In order to avoid the above-described actions, please send all delinquent reports to the address set forth above, within thirty (30) days of the date of this letter. If you have any questions, you may email us: **Delinquency@doj.ca.gov**. Alternatively, you may call **(916) 210-6400 Extension 6** to leave a voicemail and a staff member will respond within three working days. Forms, instructions, guides, and answers to frequently asked questions are available on our website: **oag.ca.gov/charities**

Sincerely,

Registry of Charitable Trusts

For

XAVIER BECERRA
Attorney General