

CALIFORNIA DEPARTMENT OF JUSTICE
TITLE 11. LAW
DIVISION 1. ATTORNEY GENERAL
CHAPTER 4. SUPERVISION OF TRUSTEES AND FUNDRAISERS FOR CHARITABLE
PURPOSES ACT
and
CHAPTER 4.6. NONPROFIT RAFFLE PROGRAM REGULATIONS CHAPTER 9 OF
PART 1, TITLE 9, PENAL CODE (SECTION 320.5, PENAL CODE)
and
CHAPTER 10. BUREAU FOR PRIVATE AND POSTSECONDARY EDUCATION
EXEMPTION VERIFICATION

INITIAL STATEMENT OF REASONS

PROBLEM STATEMENT

The Supervision of Trustees and Fundraisers for Charitable Purposes Act (Act) provides the Attorney General with enforcement and supervisory powers over all charitable corporations, unincorporated associations, trustees, and other legal entities holding property for charitable purposes, commercial fundraisers for charitable purposes, fundraising counsel for charitable purposes, commercial coventurers, and charitable fundraising platforms. (Gov. Code, § 12580 et seq.) The Act establishes the Registry of Charities and Fundraisers (Registry), which is administered by the Department of Justice (Department). (Gov. Code, § 12587.1.) The Attorney General is authorized to make rules and regulations regarding the Act. (Gov. Code, §§ 12586, subd. (b), 12587.)

Organizations and persons subject to the Act are required to register and file periodic reports with, and pay specified fees to, the Registry. (Gov. Code, §§ 12585, subd. (a), 12586, 12599, 12599.1, 12599.2.) Charitable corporations, unincorporated associations, and trustees subject to the Act (collectively, Charities) must register within 30 days of first receiving property, and must renew their registration and file reports annually thereafter. (Gov. Code, §§ 12585, subd. (a), 12586; Cal. Code Regs., tit. 11, §§ 300-307.) Commercial fundraisers for charitable purposes, fundraising counsel for charitable purposes, and commercial coventurers (collectively, Professional Fundraisers) must register, renew their registration and file reports annually thereafter, and file notices of intent to commence solicitation activities on behalf of their charitable organization clients. (Gov. Code, §§ 12599, 12599.1, 12599.2; Cal. Code Regs., tit. 11, § 313.)

Section 320.5 of the Penal Code provides that an eligible nonprofit organization may conduct raffles for beneficial or charitable purposes. The eligible nonprofit organization conducting a raffle (Raffle Fundraisers) must register with the Registry, pay a fee, and file annual reports on its raffle activities. (Pen. Code, § 320.5; Cal. Code Regs., tit. 11, § 415 et seq.)

Section 94874.1 of the Education Code provides that the Bureau for Private Postsecondary Education cannot verify the exemption of, or contract to handle complaints for, a nonprofit institution (Nonprofit Schools) that operated as a for-profit institution, unless the Attorney General has first verified specified information regarding the nonprofit institution. In order to

request such verification from the Attorney General, the nonprofit institution must file an “Application for Verification” with the Registry. (Ed. Code, § 94874.1, subd. (a); Cal. Code Regs., tit. 11, § 940.)

Filings with the Registry’s programs are overwhelmingly made on paper and received through the mail, including filings by approximately 110,000 Charities. (This is so even though a limited online filing option is available for certain Charities today.) Problems result.

The first problem is that paper filing results in hugely burdensome document-management tasks—e.g., manually opening thousands of pieces of mail each month; removing staples from, stamping, and scanning each document received; manually entering information contained in filings into the Registry’s database; and processing paper checks and dealing with bounced checks. This problem is especially severe because of the volume of filings received by the Registry’s three core programs:

- The initial registration program received, processed, and analyzed 6,814 registration applications in FY 2023-24 and 8,147 in FY 2024-25.
- The registration renewal program received, processed, and analyzed 53,197 renewal filings in FY 2023-24 and 60,615 in FY 2024-25.
- The delinquency program received, processed, and analyzed 21,119 submissions in FY 2023-24, and 20,281 in FY 2024-25, from Charities seeking to cure delinquent registrations and restore themselves to good standing with the Registry (Cal. Code Regs., tit. 11, § 312).

The second problem is that paper filings often contain errors that could easily have been avoided if the filings had been made online (e.g., a form is not signed under penalty of perjury; payment is not enclosed or is made in the wrong amount; questions are not answered, or the wrong questions are answered; necessary explanations are not given; or required documents are not attached).

Some of these error-containing filings result in delinquent registrations, followed by submissions from the affected Charities seeking to cure their delinquency and return to good standing with the Registry.

Those paper submissions, in turn, are often complex and time-consuming, and processing them consumes significant Registry resources. It is a poor use of resources in cases where the delinquency was caused by errors in a paper filing that were easily avoidable (and will be avoided with online filing).

BENEFITS ANTICIPATED FROM REGULATORY ACTION

Mandating online filing through rulemaking will allow the Registry to eliminate manual, time-consuming document-management tasks necessitated by paper filing. This will allow the Registry to process filings more quickly and accurately.

Further, the Registry’s new online filing service will prevent Charities, Professional Fundraisers, Raffle Fundraisers, and Nonprofit Schools (collectively, Charities and Fundraisers or registrants) from making errors during the filing process. The online filing service will ask registrants initial questions. Based on the answers, it will guide them to the appropriate form(s) and fields within

such form(s). It will not allow a registrant to submit a form unless information has been entered in all required fields and documents are provided, the form is signed under penalty of perjury, and the correct fee is paid. As a result, the Registry should receive a much smaller number of incomplete, inaccurate, or otherwise deficient filings, and should therefore be able to process the filings it receives more quickly.

Because fewer renewal filings will contain delinquency-causing errors, the number of delinquent registrations should be substantially reduced.

Also, the Registry currently responds to paper filings with paper correspondence sent by mail, which is slow and subject to loss in transit. By contrast, the Registry will generally respond via email to online filings, so communication will be faster and more reliable. This too will contribute to faster and more efficient service by the Registry.

Mandatory online filing with the Registry will confer benefits on registrants, without additional cost or burden. Registrants will no longer incur costs for paper, printer ink, and postage/delivery fees, and the related environmental costs of production and delivery will be avoided. With online payment instead of paper checks, there will be a substantially diminished incidence of insufficient fund (NSF) charges. Registrants can avoid processing fees for online payments by paying via Automated Clearing House (ACH) bank transfer. Online filing will require internet access, but such access is essentially universal today, and can be obtained free of charge at a public library or other public spaces.

The public will benefit from the Registry's better and faster performance, and from the environmental impact of moving away from paper filing. The public also will benefit from the instant capture of data through online filing, which will result in greater public transparency (because more data will be accessible through the Registry's publicly available Registry Search Tool) and more data to inform investigatory and enforcement efforts by the Department.

SPECIFIC PURPOSE AND NECESSITY OF EACH SECTION

§ 300. Initial Registration.

Subdivision (b) is amended to require that Form CT-1 be completed and filed as a fillable form via the online filing service available on the Attorney General's Charities web page. The amendment is necessary to implement the transition to online filing, for the reasons discussed above in Benefits Anticipated From Regulatory Action. The reference to Form CT-1 is revised to reflect the revision date of May 2026.

Form CT-1 is revised as follows:

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form CT-1 consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- In Form CT-1's headers, addresses for mailing Form CT-1 are removed. Text is added, stating that late fees and registration fees are to be paid online. Instructions are added, telling the organization how to file and pay online, how to pay late fees online, and not to file Form CT-1 as a PDF file.

- In Part A, reference is now to the organization’s address, not to its “mailing” address, because communication will normally be by email and the address is tracked in the online filing service as an address of record (not just for receipt of mail). The option to request email notifications is deleted, because the online filing service will provide email notifications automatically.
- In Part B and Instructions to Part B, instruction to make payment by check is removed.
- Part C already requires that all directors, officers, and/or trustees be listed and their position(s) identified. Questions are added requiring identification of each such person’s precise role(s) (i.e., director, officer, and/or trustee), which will make that data trackable and thus facilitate enforcement by the Department of laws protecting charities and charitable assets. With this change, it will be possible to run near-instant reports showing the identities of persons occupying fiduciary and/or other critical roles with a charity and of persons occupying such roles with multiple charities.
- In Part C and in Part H, each listed individual’s email must be entered, so that the Department can contact them by email.
- In Part E, existing questions about whether and when the organization received assets, and from where, are rephrased without substantive change to ask more clearly whether assets have been received in or from California, and, if so, when. This informs the Department whether and when the organization is required to register.
- In Part E and Instructions to Part E, a question asking for the month and day of the organization’s fiscal year-end is deleted, because that data is now entered differently online, and the instructions are updated accordingly.
- In Part F, the organization’s type is already reported by virtue of its submission of founding documents, but is now selected as part of the online filing process. This will prevent errors and will make it easier for the Department to track charitable organizations by type, thus facilitating its law enforcement efforts.
- In Part H, an existing question asking whether the organization uses professional fundraisers now includes “yes” and “no” fields, to reflect online filing.
- In Part I, the caption is revised to tell the organization to “answer,” rather than “write,” yes or no in response to yes/no questions, to reflect online filing.
- In Part J, the language of the attestation is amended to recognize that the signer’s signature will be typed in online, and the signer acknowledges that the electronic signature typed online has the same legal effect as a handwritten signature. (These amendments are being made to the attestation in all Registry forms that will be filed online.) Similarly, text regarding signatures is deleted from Instructions to Part J.

- Throughout Form CT-1, instructions regarding attachment of an additional or separate sheet or list are removed, as paper documents will no longer be filed. Filing will be by means of fillable forms. In specific instances, where a copy of a document may or must be submitted (e.g., articles of incorporation, Internal Revenue Service Form 990), the online service will allow the submission as an attachment (e.g., as a PDF file).
- References to the Attorney General’s Charities website, email, and telephone number are deleted from the Form CT-1 header, from text below the signature block in Part J, and from the Instructions (header and “Additional Instructions” section). With the conversion to online filing, this information is not necessary. The online filing service will catch errors, including missing data and attachments, and guide registrants through forms and the filing and payment process. In addition, the specific link to the Attorney General’s Charities web page is subject to change and need not be incorporated into the regulations.

Deleted as unnecessary: Certain text is deleted because it is duplicative of statutes or regulations, repeats other text in Form CT-1, or is unnecessary for other reasons.

- All or part of the Instructions to Parts D, F, G, and H are deleted as duplicative of existing text in the corresponding Parts of Form CT-1. A part of the “Additional Instructions” section, regarding requests for confidentiality of filed documents, is deleted as duplicative of existing text now moved to Part F of Form CT-1.
- Text deleted at Part I (requesting a list of all DBAs and names the organization has used) because that question has moved to Part A.
- Text deleted at Part J (first three sentences following signature block, referencing requirement to file financial reports) because the text is duplicative of Government Code section 12586, subdivision (d), and California Code of Regulations, title 11, sections 301, subdivisions (b), (c), and 304.
- Text deleted from Instructions, as duplicative of Government Code section 12583:
 - Entire paragraph titled “Claiming Exemption From Registration”; and
 - Part of “Additional Instructions” section discussing applicable law—i.e., that part of the “Additional Instructions” section other than the parts described above as deleted as superfluous in light of online filing or duplicative of text appearing elsewhere in Form CT-1.
- In Part F, line A, the requirement that foreign corporations state the date they qualified with the Secretary of State to do business in California, has been deleted as unnecessary, because that date may or may not be probative of the date a corporation first received California-generated property, triggering the

registration requirement. The information therefore need not be sought routinely.

- In the Instructions to Part A, embedded links to the websites of the California Secretary of State and Franchise Tax Board are deleted as unnecessary. These links are also outside the Department’s control and subject to change rendering them outdated.

Non-substantive revisions, including grammatical and typographical corrections, are made to improve clarity, so that Form CT-1 is easier to understand and fill out.

- In Part A, an existing question about fictitious business names (“DBAs”) used by the organization, previously located at Part I, is rephrased and moved to Part A, where other identifying information about the organization is entered.
- In Part F, instructions for requesting that filed documents be treated confidentially, previously located at Part I, is added to Part F, where founding documents (some types of which are the only documents filed with Form CT-1 that could be entitled to confidential treatment) are identified and attached for online filing.
- In Part G, an existing reference to section “501(c)()” is deleted and replaced with “501()”, because some organizations may be exempt under subsections of Internal Revenue Code section 501 other than subsection (c).
- In Part J, the term “authorized agent” is added to the signature block, and, in the Instructions to Part J, “authorized agent” is added to the list of persons who may sign for organizations. The prior omission of “authorized agent” at these locations appears to have been a typographical error.
- In Instructions to Part C, “Director” is added to the list of positions that may be held by an individual with an organization. The prior omission of “Director” appears to have been a typographical error.

Subdivision (d) is amended to make clear that, notwithstanding subdivision (a), a person or entity, when registering solely as a commercial fundraiser for charitable purposes, fundraising counsel for charitable purposes, commercial coventurer, or charitable fundraising platform, is not required to file a copy of the articles of incorporation and bylaws, trust agreement, decree of distribution or other instrument governing its operation. This is so because such fundraising professionals are typically for-profit entities. This amendment is non-substantive and made for purposes of clarification.

Omitting sections 300.1 and 300.2.

§ 301. Periodic Written Reports.

Subdivision (b) is amended to require that: (i) Form RRF-1 be completed and filed as a fillable form via the online filing service available on the Attorney General’s Charities web page; and (ii) Internal Revenue Service Form 990, 990-PF, or 990-EZ, or 1120, together with all attachments and schedules as applicable, in the same form as filed with the Internal Revenue Service, be filed as a PDF file via the online filing service available on the Attorney General’s

Charities web page. The amendment is necessary to implement the transition to online filing from paper-based filing, for the reasons discussed above in Benefits Anticipated From Regulatory Action. To improve clarity, the phrase “Schedule B to Internal Revenue Service Form 990 is not required” was moved up and slightly revised. The reference to Form RRF-1 is revised to reflect the revision date of May 2026.

Form RRF-1 is revised as follows:

Preliminary questions for online filing: New questions are added to the beginning of Form RRF-1. These initial questions do not impose any new burden or requirement on organizations filing Form RRF-1 and make no changes to existing law. Instead, they enable the online filing service, using organizations’ responses to the questions, to work properly by screening out errors and by requesting the proper information and documents.

- The “Registration type” question allows only organizations that select “charitable organization” to proceed with Form RRF-1. This avoids mistaken Form RRF-1 filings by organizations that do not need to file Form RRF-1.
- The question “Select the registration you would like to renew” allows the online filing service to populate Form RRF-1 with the organization’s existing State Charity Registration Number, preventing errors that might be introduced if the organization had to manually enter that information.
- The organization’s answer to the question “In what year did the accounting period for which you are reporting end?” tells the online filing service the fiscal year for which Form RRF-1 is being filed. The answer to the question about variant fiscal years (less than 12 months or 52/53-week), similarly, allows the online filing service to track the fiscal year being filed, when fiscal years are less or more than 365 or 366 days.
- The organization’s answer to the question “Did the organization request an IRS extension?” prompts the display of a subsequent question on providing a copy of the IRS extension requests, as required by existing Form RRF-1 instructions.
- The organization’s answer to the question “For the accounting period above, which version of the Form 990 did you file with the IRS?” tells the online filing service what document should be submitted, as a PDF file, with Form RRF-1. If Form 990, 990-EZ, or 990-PF is selected, these versions are requested subsequently. If Form 990-N is selected, the online version of Form CT-TR-1 is requested instead. If “Not Required” is selected, the online filing service will request Form 1120, or other equivalent IRS Forms.
- The organization’s answer to the question “For the accounting period above, have your IRS filing obligations been met?” will prevent erroneous filings. California law requires that both Form RRF-1 and the organization’s IRS “Form 990, 990-PF, or 990-EZ, or 1120, ... in the same form as filed with the Internal Revenue Service,” be filed “simultaneously” with the Registry. Thus,

if the organization has not yet filed its Form 990 (or other form, as the case may be) with the IRS, it cannot properly file Form RRF-1. If the answer to this question is “no,” the online filing service will prevent an erroneous filing by proceeding no further with Form RRF-1.

- The organization’s answer to the question about its total revenue allows the online filing service to determine the correct fee to be paid when filing Form RRF-1, and populates the same question later asked in Form RRF-1.
- The organization’s answers to the question whether it collected more than \$1 million from California donors and the question whether contributions from California donors were more than 50% of its annual income, enable the online filing service to display an option to file Form CT-694 through the online filing service, as part of filing Form RRF-1. An Annual Financial Solicitation Report (Form CT-694) must be filed by an organization, pursuant to Business and Professions Code section 17510.9, if the organization answers “yes” to the two questions described in the preceding sentence, and if it then determines—after completing most of Form CT-694—that its Non-Program Expenses were equal to 25% or more of its Revenue, as defined in Form CT-694. Because “yes” answers to the two questions described above do not necessarily mean that a Form CT-694 will have to be filed, and because section 17510.9 requires that Form CT-694, if it is filed, be filed as a paper document, the online filing service does not, in response to “yes” answers to the two questions described above, require that the organization file Form CT-694 online. Instead, it offers the organization the option of doing so.

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form RRF-1 consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- In Form RRF-1’s headers, addresses for mailing Form RRF-1 are removed. Text is added stating that late fees and registration fees are to be paid online. Instructions are added, telling the filer how to file and pay online, how to pay late fees online, and not to file Form RRF-1 as a PDF file.
- An initial question providing the option to request email notifications is deleted because the online filing service will provide email notifications automatically.
- In the Annual Registration Renewal Fee Schedule section, the instruction to make payment by check is removed, as payments will be made online.
- In Part B, an instruction to attach a separate page to explain “yes” answers to various questions is removed, as such explanations will now be entered online, with any attached documents also submitted online, not via paper filing.
- In Part B, the attestation language is updated in the same manner, and for the same reasons, as stated in the discussion of Form CT-1, above. Also, the space

in the signature block for “Printed Name” is deleted because the signer’s signature will be typed in online, and no name will be “printed” or handwritten.

- Throughout Form RRF-1, instructions regarding attachment of an additional or separate sheet or list are removed, as paper documents will not be filed online.
- References to the Attorney General’s Charities website, email, and telephone number are deleted from the headers of Form RRF-1, for the same reasons discussed with respect to Form CT-1.

Other substantive change:

- A new instruction in the “What to File” section is added to Form RRF-1, explaining that a trustee which is not required to file IRS Form 990, 990-PF, or 990-EZ, but that does file IRS Form 1040 schedule E, 1041, 4952, or 5227, shall file a copy of the latter, together with Form RRF-1, with the Registry. This amendment recognizes that, in the case of certain trustees who are not required to file IRS Form 990, 990-PF, or 990-EZ, but who do file IRS Form 1040 schedule E, 1041, 4952, or 5227, the latter may be the best available source of information about the trustee’s financial affairs, and should be filed along with the Form RRF-1, so that the Department can obtain the best information about the trust available to it in the circumstances. It also recognizes that, in fact, trustees do file such documents with Form RRF-1, and the Registry has accepted them, and that such filing is helpful to the Department’s efforts to enforce the laws protecting charities and charitable assets.
- With respect to the IRS forms described in the preceding paragraph, a new final sentence of the “What to File” instruction in the Instructions to Form RRF-1 provides that the trustee filing the forms may request that they be treated confidentially. Similarly, text is added in the “Note” box at the start of Part B of Form RRF-1, informing the filer that, if the answer to questions 1, 2, 3, and/or 9 of Part B is “yes,” and specified documents must therefore be submitted as attachments to Form RRF-1, the filer may request that the documents be treated as confidential. The new text described above is consistent with, and expressly articulates, existing law and practice. Government Code section 12590 provides, in relevant part, that “the register, copies of instruments, and the reports filed with the Attorney General shall be open to public inspection,” but “[s]ubject to reasonable rules and regulations adopted by the Attorney General.” (See also Cal. Code Regs., tit. 11, § 309, subdivision (a) (same).) The IRS forms described in the preceding paragraph, when filed with the Registry, are already kept confidential. Similarly, documents submitted in response to “yes” answers to questions 1, 2, 3, and 9 of Part B (respectively, board minutes, police and insurance reports, and communications with government agencies regarding fines, penalties, or judgments (which may implicate privileges), and proof of directors’ and officers’ liability insurance coverage), when filed with the Registry, are

already kept confidential, upon the registrant's request and the Registry's determination that the document does contain confidential information.

Deleted as unnecessary: Certain text is deleted because it is duplicative of statutes or regulations, repeats other text in Form RRF-1, or is unnecessary for other reasons.

- Text regarding "entities exempt from the filing requirement" is deleted from section of Instructions titled "Who Must File a Form RRF-1?" because these exemptions are already set forth in Government Code sections 12583 and 12586, subdivision (a).
- In the box on page 1 captioned Annual Registration Renewal Fee Schedule, a citation to "11 Cal. Code Regs. sections 301-307, and 310" is deleted, because it duplicates identical text in the caption box at the top of the page.
- At Part B, a reference to "RRF-1 instructions" is revised to delete "RRF-1" as duplicative, because the RRF-1 is the form being completed.
- In the Instructions section titled "What to File," a reference to the instructions for Form CT-TR-1 is deleted, as it serves no purpose in the instructions to Form RRF-1.
- In the Instructions section titled "State Charity Registration Number," text is deleted telling the filer where to look up its registration number and that, if it is unable to do so, the item may be left blank and Registry staff will insert the number after filing, as that is not correct with online filing. With online filing, the organization's existing State Charity Registration Number will auto-populate.
- In the Instructions section for Part B, Question #1, at paragraph 2, an instruction telling the filer how to describe the "nature of" certain transactions, has been revised, because the descriptions given in the instructions ("loan to director, contract with officer's business, etc.") gave an inaccurately limited description of the scope of the question, which encompasses "contracts, loans, leases, or other financial transactions" between certain parties.
- In the Instructions section for Part B, Question #5, an instruction telling the filer not to submit IRS Schedule B with the Form RRF-1, in cases where the filer received government funding, is deleted, because the online filing service will not accept an attachment in response to the question, so the problem of Schedule B being submitted does not arise.

Non-substantive revisions, including grammatical and typographical corrections, are made to improve clarity, so that Form RRF-1 is easier to understand and fill out.

- In the header, existing text concerning the consequences of failing to timely file Form RRF-1 mentions "fines" and "penalties." A reference is added to Government Code section 12591.1, which is the statutory basis for their assessment.

- In the header, existing text cites Government Code section 12586.1, without explanation. The term “late fees”—the subject of section 12586.1—is now added to the text.
- In the Instructions section titled “What to File,” instructions as to when Form RRF-1 must be filed with Form CT-TR-1, rather than with an IRS form (e.g., Form 990-EZ), have been revised to conform to the revisions to subsection (c) of section 301 (see discussion, below, of revisions to section 301(c)).
- In the Instructions section titled “What to File,” an instruction has been added that IRS Form 990-N is not to be filed with the Registry, in order to prevent registrants from filing that form, which the Registry does not accept because it contains no financial data.
- At page 1, the line beginning “Corporation or Organization” now ends with “Number” rather than “No.,” and the line beginning “Federal Employer” now ends with “Identification Number (FEIN)” rather than “ID No” for improved clarity.
- In the Instructions section titled “What to File,” the phrase “Attorney General’s” is deleted, so that the Registry is referred to by its usual title (Registry of Charities and Fundraisers).

Subdivision (c) is amended non-substantively to simplify the explanation of when Form CT-TR-1 must be filed. Subsection (c) previously required that Form RRF-1 be filed with Form CT-TR-1 by a registrant whose revenue fell “below the threshold for filing IRS Form 990-EZ.” This was an indirect reference to a registrant that “normally has gross receipts of \$50,000 or less” and is therefore eligible to file IRS Form 990-N rather than Form 990-EZ or Form 990. The amended language of subsection (c) states this idea more simply, by avoiding reference to Form 990-EZ and instead referring directly to registrants who are eligible to, and have, filed Form 990-N. A registrant eligible to file Form 990-N does not have to do so; it can elect instead to file Form 990 or 990-EZ. But if it does file Form 990-N, then it must file, with the RRF-1 and in lieu of the 990-N, Form CT-TR-1, which supplies the basic financial data that Form 990-N does not.

Subsection (c) is further amended to provide that Form RRF-1 and Form CT-TR-1 shall be completed and filed as fillable forms via the online filing service available on the Attorney General’s Charities web page, in order to implement the transition to online filing. The reference to Form CT-TR-1 is revised to reflect the revision date of May 2026.

Form CT-TR-1 is revised as follows:

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form CT-TR-1 consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- In Form CT-TR-1’s headers, addresses for mailing Form CT-TR-1 are removed. Instructions are added, telling the filer how to file online, and not to file Form CT-TR-1 as a PDF file.

- References to the Attorney General’s Charities website are deleted from the Form CT-TR-1 header, for the same reasons discussed with respect to Form CT-1.
- In the signature block at the bottom of page 1, the space in the signature block for “Printed Name” is deleted because the signer’s signature will be typed in online, and no name will be “printed” or handwritten) on Form CT-TR-1.

Other substantive change:

- In the “Balance Sheet” section of the Instructions, at the entries for “Other Assets” and “Other Liabilities,” instructions to include a schedule of assets and a list of liabilities, respectively, have been deleted, because the value of the information provided may be outweighed by the additional complexity its provision may add to the Form CT-TR-1 filing process.

Non-substantive revisions, including grammatical and typographical corrections, are made to improve clarity, so that Form CT-TR-1 is easier to understand and fill out.

- The Instructions in the first paragraph of the section titled “Who Must File Form CT-TR-1?” are revised to conform to the revisions to subsection (c) of section 301 (see discussion, above, of revisions to section 301(c)).
- In the Instructions section titled “What to File,” an instruction has been added that IRS Form 990-N is not to be filed with the Registry, in order to prevent registrants from filing that form, which the Registry does not accept.
- The question beginning “Corporation or Organization” now ends with “Number” rather than “No.,” and the question beginning “Federal Employer” now ends with “Identification Number (FEIN)” rather than “ID No.,” for improved clarity.

Deleted as unnecessary: Certain text is deleted because it is duplicative of statutes or regulations, repeats other text in Form CT-TR-1, or is unnecessary for other reasons.

- Text regarding “entities exempt from registration” is deleted from section of Instructions titled “Who Must File a Form CT-TR-1?” because such exemptions are already set forth in Government Code sections 12583 and 12586, subdivision (a).
- Text is deleted from section of Instructions titled “What and When to File,” because it is no longer accurate in light of the revisions to section 301, subdivision (c), providing for online filing.
- In the Instructions section titled “State Charity Registration Number,” text is deleted telling the filer where to look up its registration number and that, if it is unable to do so, the item may be left blank and Registry staff will insert the number after filing, as that is not correct with online filing. With online filing, the organization’s existing State Charity Registration Number will auto-populate.

§ 302. Place of Filing.

This section is amended to delete the location-specific phrase “in the Office of the Attorney General, Sacramento, California” and thus now provides that all filings are with the Registry of Charities and Fundraisers. This amendment is necessary to effectively implement the transition to online filing.

§ 303. Filing Forms.

This section is amended to require that, except as otherwise specifically provided, required periodic reports shall be filed with the Registry via the online filing service available on the Attorney General’s Charities web page. The amendments also, more specifically, and as stated in section 301, subdivisions (b) and (c), require that Form RRF-1 and Form CT-TR-1 be completed as fillable forms via the online filing service. The amendments are necessary to effectively implement the transition to online filing. This section is also amended to reflect the correct revision date of Form RRF-1.

Omitting section 304.

§ 305. Annual Filing of Reports.

This section was amended to state that, if the Internal Revenue Service grants an extension to file IRS Form 990, 990-PF, 990-EZ, or 1120, the extension will be honored by the Registry “to extend the time to file the IRS Form,” deleting prior language stating that the extension would be honored “for purposes of filing” the IRS Form. It is also amended to state that Form RRF-1 and the IRS Form or Form CT-TR-1, “as applicable,” must be filed simultaneously. In each case, the amendment is non-substantive and made for purposes of clarification. This section is also amended to reflect the May 2026 revision date of Form RRF-1.

§ 306. Annual Registration Fee.

Subdivision (a) was amended to make clear that, except as otherwise required or permitted by the Act or regulations, registration and filing fees must be paid through the online filing service, rather than by check. This amendment is necessary to effectively implement the transition to online filing.

Subdivision (b) was amended to state more clearly that registration fee requirements for professional fundraisers and for charitable fundraising platforms are governed by sections 313 and 315, respectively, of the regulations, not by this section. The amendments are non-substantive and made for purposes of clarification.

Omitting sections 307 through 310.

§ 311. Address and Email of Record.

This section was amended to require that every applicant or registrant keep the Registry informed of their current email; to provide that service by the Attorney General of notices, orders, or other documents is deemed proper if emailed to an applicant’s or registrant’s email of record; and to provide that an applicant’s or registrant’s address and email of record are those listed in the Registry Search Tool available on the Attorney General’s Registry Search Tool web page. The address and email listed in the Registry Search Tool will be those shown in the most recent registration or renewal form filed online or in a subsequent update made via the online

filing service; text referring to “change of address in writing” is deleted, as incorrect in light of online filing. This amendment was necessary to effectively implement the transition to online filing, because communication with applicants and registrants will generally be by email, so the Registry must have their current email address, including for service of notices (including those sent automatically), orders, or other documents. Applicants and registrants also benefit from email’s superior speed and reliability compared to regular mail.

Omitting section 312.

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

Subdivision (a)(1) is amended to require that Form CT-1CF be completed and filed as a fillable form via the online filing service available on the Attorney General’s Charities web page. The amendment is necessary to implement the transition to online filing, for the reasons discussed above in Benefits Anticipated From Regulatory Action. The reference to Form CT-1CF is revised to reflect the revision date of May 2026.

Form CT- 1CF is revised as follows:

Preliminary questions for online filing: New questions are added to the beginning of Form CT-1CF. These initial questions do not impose any new burden or requirement on users filing Form CT-1CF and make no changes to existing law. Instead, they enable the online filing service, using responses to the questions, to work properly by screening out errors and by requesting the proper information and documents.

- Below the headers, a new question (common to Forms CT-1CF, CT-3CF, and CT-5CF) asks which type of professional fundraiser registration or renewal is sought (i.e., commercial fundraiser, fundraising counsel, or coventurer). The question is necessary so that the online filing service can direct a professional fundraiser to fill out the appropriate online form (i.e., Form CT-1CF for a commercial fundraiser, Form CT-3CF for a fundraising counsel, or Form CT-5CF for a coventurer). This avoids mistaken filings.
- A new question asks the user to select the registration they would like to renew, if they are renewing their registration. The answers to this question are a list of professional fundraiser registration numbers linked with the user’s online filing service account. This question ensures that the Form CT-1CF filing is submitted for the correct fundraiser, if the user is an authorized agent for more than one commercial fundraiser. It also prepopulates certain fields with the fundraiser’s information, thus decreasing errors and making Form CT-1CF easier to fill out.

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form CT-1CF consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- In the headers to Form CT-1CF and in the Instructions, instructions and addresses for mailing, and to make payment by check, are removed.

Instructions are added, telling the user to file, and pay registration and late fees, online, and not to file Form CT-1CF as a PDF file.

- At page 2, an existing question asking for the “name, address, and title” of “each person ... responsible for directing and supervising the work” of the commercial fundraiser is revised to ask for the “name, address, title, and relationship” to the fundraiser of each of its officers, directors, partners, members, or sole proprietors. By requiring identification of each of those persons, and of each person’s precise role with the fundraiser, the revision will make that data trackable through the online filing service and facilitate the Department’s enforcement of laws protecting charities and charitable assets (e.g., it will be possible to run near-instant reports showing the identities of persons occupying specific roles with the fundraiser, and to identify any connections of such persons to other fundraisers).
- The email of each such person is also requested, so that the Department can contact them by email.
- At page 3, an existing question, seeking information about certain “government actions” against the commercial fundraiser or its representatives, asks for the “Date,” without explanation. It is revised to ask for the “Date [the] action was filed or resolved.” This will make the date of filing or resolution of government actions against the fundraiser or its representatives trackable through the online filing service and facilitate the Department’s enforcement of laws protecting charities and charitable assets (e.g., it will be possible to run near-instant reports showing, by date and/or by identity of a fundraiser or its representative, filings and resolutions of government actions against the fundraiser or representative across multiple jurisdictions).
- At page 3, a new question is added, asking the user to indicate whether the fundraiser’s application is accompanied by a surety bond or a cash deposit. This question does not impose any new burden or requirement, as section 313, subdivision (a)(3), already requires that a commercial fundraiser, on initial or renewal registration, submit either a surety bond or a cash deposit; this question merely requires that the user state which of these is submitted. The question will make the fundraiser’s choice of surety bond or cash deposit trackable through the online filing service and facilitate the Department’s enforcement of laws protecting charities and charitable assets (e.g., the fundraiser’s choice of surety bond or cash deposit will be instantly visible, and it will be possible to run near-instant reports showing how that choice is being made by fundraisers as a group).
- At page 3, a box to be checked “if attachments are included” is removed. Any attachments will, as part of online filing, be submitted online (e.g., as PDF files). There is no need for a separate question asking whether such attachments are included.
- At page 3, the attestation language is updated in the same manner, and for the same reasons, as stated in the discussion of Form CT-1, above.

- At page 3, in the signature block, the line “Signature” is amended to read “Name and Signature of Authorized Agent,” and the separate line for “Printed Name” is deleted. With online filing, no name will be “printed” (or otherwise handwritten) on Form CT-1CF. Instead, the signer’s name will be typed in online, once, in the consolidated name-and-signature line.
- In the Instructions, three sections of instructions (based on amendments to subdivision (a)(3), discussed below) are added (“Who Must Submit a Cash Deposit or Surety Bond,” “When to File,” and “Cash Deposit or Surety Bond Requirements and How to File”). These do not impose any new burden or requirement. They are added in order to state, in a single location on each Form, who must submit a cash deposit or surety bond, when to file, and the requirements for, and how to file, a cash deposit or surety bond. They are uniform across Forms CT-1CF, CT-4CF, and CT-8CF.
- References to the Attorney General’s Charities website and email are deleted from the header of Form CT-1CF and from the Instructions (header and “For Additional Information” instructions at bottom of page), for the same reasons discussed with respect to Form CT-1.
- In the Instructions (Fee Must Accompany Registration), the statement “Registration forms not accompanied by full payment will not be processed and will be returned” is removed. The online filing service requires payment of the registration fee when Form CT-1CF is filed, thus mooted this instruction.

Other changes:

- A new instruction on page 3 requires that, “[f]or each government action identified” in response to the question discussed immediately above the instruction, the applicant “submit in one PDF file a copy of the document initiating each action, the resolution, and any other document” it believes “necessary to understand each action or current status.” This is necessary to enable the Department to effectively perform its statutorily mandated duty of deciding whether to grant or renew registration (adverse action by a governmental entity against a fundraiser is a basis for refusing registration, under sections 339 and 340 of these regulations). Providing the information in one PDF file also makes it easier for the Department to review and track responses to this question, and promotes consistency between Registry forms that have substantively similar questions.

Deleted as unnecessary: Certain text is deleted because it is duplicative of statutes or regulations, repeats other text in Form CT-1CF, or is unnecessary for other reasons.

- In the Instructions, the section titled “Bond Must Accompany Registration” is deleted because the requirement of either a surety bond or cash deposit is already reflected in subdivision (a)(3).

- In the Instructions, the section titled “Fees May Be Imposed for Delinquent Registration” is deleted because it is duplicative of language in the form’s header.

Non-substantive revisions, including grammatical and typographical corrections, are made to improve clarity, so that Form CT-1CF is easier to understand and fill out.

- In the header, “for 20__” was deleted and replaced with the question “Which year are you registering for?” This non-substantive change was made to improve clarity.
- At page 1, existing questions about fictitious business names (“DBAs”) used by the commercial fundraiser, its legal form (e.g., corporation, LLC, partnership, sole proprietorship), and its state of organization and date organized, all previously located toward the bottom of the page, are moved to the “Official Name and Address” section, where other identifying information about the organization is entered.
- At page 2, an existing question about the commercial fundraiser’s “activities” is revised to ask about its “fundraising methods.” The latter is a broader term and is used in Government Code section 12599, subdivision (h)(3). Fundraising “activities” (or “events”) are specific instances when a fundraising method is employed (e.g., concerts and dinners are fundraising methods, but a concert or dinner at a particular place and time is a fundraising event; telephone solicitation is a fundraising method, but a specific telephone solicitation campaign over a particular period of time is a fundraising activity). The existing list of fundraising methods to be selected is alphabetized, with the “Other” option listed last, for improved clarity.
- An existing question, concerning written contracts between the commercial fundraiser and charitable organizations, is moved from page 3 to page 2 because it is more logical in the online filing experience. The question is also revised to add the specific subdivision (i) to the citation to Government Code section 12599.
- At page 1, the line beginning “Federal Employer” now ends with “Identification Number (FEIN)” rather than “ID No.” for improved clarity.

Subdivision (a)(2) is amended to clarify that the \$500 fee paid with Form CT-1CF is a registration or registration renewal fee. The amendment also deletes text referring to payment “by check, electronically, or other means of payment prescribed by the Attorney General.” This amendment is necessary to effectively implement the transition to online filing, in which payment will be made online, for the reasons discussed above in Benefits Anticipated From Regulatory Action.

Subdivision (a)(3) is amended to move substantially all of its text to two new subdivisions, (a)(3)(A) and (a)(3)(B). The amendments to subdivision (a)(3), described in detail below, do not impose any new or different burden or requirement. They are made because they are necessary to effectively implement the transition to online filing, for the reasons discussed above in Benefits Anticipated From Regulatory Action, and for purposes of clarity. In addition, the reference to

Form CT-4CF was amended to reflect the last revision date of June 2024, and references to Forms CT-8CF and CT-9CF were revised to reflect the revision date of May 2026.

Method of filing: The following provisions in subdivision (a)(3) were amended to reflect that the documents required for a surety bond or a cash deposit will be either filed as PDF file attachments (not as fillable forms) through the online filing service available on the Attorney General's Charities web page, or else mailed to the Registry. These methods of filing are necessary due to security concerns and standard practices in the surety bond and banking industries (e.g., the prevalence of seals and notarial acknowledgment of signatures; the need for physical possession of original documents relating to deposit accounts; the involvement of a third-party financial institution in completing and providing Form CT-9CF), which make it not feasible to require that Forms CT-4CF, CT-8CF, and CT-9CF be filed as fillable online forms.

- New subdivision (a)(3)(A) deletes text requiring that, to file a surety bond, the commercial fundraiser file both the "original of a properly executed \$25,000 surety bond" and a "signed" Form CT-4CF. Text is added to require, instead, that the commercial fundraiser file a completed and notarized Form CT-4CF (which is itself the surety bond in the amount of \$25,000) together with the power of attorney referenced in and required by Form CT-4CF, as a PDF file attachment (not as a fillable form) via the online filing service available on the Attorney General's Charities web page.
- New subdivision (a)(3)(B)(i) requires that, to file a cash deposit, the commercial fundraiser file a completed and notarized Form CT-8CF as a PDF file attachment (not as a fillable form) via the online filing service available on the Attorney General's Charities web page.
- New subdivision (a)(3)(B)(ii) requires that, for the commercial fundraiser to file a cash deposit, the original passbook or other original document evidencing ownership or control of the deposit account be mailed to the Registry.
- New subdivision (a)(3)(B)(iii) requires that, for the commercial fundraiser to file a cash deposit, Form CT-9CF be completed by the financial institution, and either filed by the commercial fundraiser as a PDF file attachment (not as a fillable form) via the online filing service available on the Attorney General's Charities web page, or else mailed by the financial institution to the Registry.

Form CT-8CF is revised as follows:

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form CT-8CF consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- In the headers to Form CT-8CF and its Instructions, addresses and instructions for mailing Form CT-8CF are removed, and text is added to Form CT-8CF's header, directing the user to the Instructions for how to file the Form.
- The Instructions are amended, in relevant part, to direct filing of Form CT-8CF as a PDF file via the online filing service. The amendments do not impose any new burden or requirement. They are uniform across Forms CT-

1CF and CT-8CF, and are discussed more fully above, in connection with Form CT-1CF and subsection (a)(3).

- References to the Attorney General’s Charities website are deleted from the headers of Form CT-8CF and its Instructions, for the same reasons discussed with respect to Form CT-1.
- An instruction to mail the original passbook or other evidence of the deposit account to the Attorney General, together with Form CT-8CF, is deleted because Form CT-8CF is now submitted as a PDF file using the online filing service, not mailed to the Attorney General, while, pursuant to the amended instructions described above, the passbook or other evidence of the deposit account is still mailed to the Attorney General.

Non-substantive revisions, including grammatical and typographical corrections, are made to improve clarity, so that Form CT-8CF is easier to understand and fill out.

- At page 1, the following typos were corrected: (i) “Assigner” was changed to “Assignor” and (ii) “Signator” was changed to “Signatory.”
- At page 1 of Form CT-8CF, the text of the main paragraph is revised to remove “the insurance of the account by Federal Deposit Insurance Corporation (FDIC) or the Savings Association Insurance Fund (SAIF)” and add, in its place, “any insurance of the account, including by the Federal Deposit Insurance Corporation (FDIC).” The revision reflects the fact that the SAIF was abolished by merger in 2006 and became part of the FDIC’s Deposit Insurance Fund, and that the account assigned under Form CT-8CF may be insured by an entity other than FDIC.
- At page 1, the parenthetical statement “Signature must be acknowledged before a notary public” is added below the signature line for the commercial fundraiser’s authorized representative. The statement was previously located in the Instructions.

Form CT-9CF is revised as follows:

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form CT-9CF consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- In the headers to Form CT-9CF and its Instructions, addresses and instructions for mailing Form CT-9CF are removed, and text is added to Form CT-9CF’s header, directing the user to the Instructions for how to file the Form.
- The Instructions are amended to direct filing of Form CT-9CF as a PDF file via the online filing service, if it is filed by the commercial fundraiser. Alternatively, it may be filed by mail, if it is filed by the financial institution acknowledging receipt of the notice of assignment. This amendment does not impose any new burden or requirement, and is made to conform Form CT-9CF’s Instructions to the amendments made to section 313, subdivision (a)(3)(B)(iii), described above. Text directing that Form CT-9CF be mailed to

the Registry is no longer accurate in all cases and is therefore deleted. Text directing the form to be prepared “by a bank or savings and loan officer” is deleted and replaced more specifically with direction that the form be prepared by “an authorized officer of the financial institution where the deposit is held.”

- References to the Attorney General’s Charities website are deleted from the headers of Form CT-9CF and its Instructions for the same reasons discussed with respect to Form CT-1.

Other substantive revision:

- In the signature line for the financial institution on page 1, language is added requiring that the signature of the “authorized officer” signing for the financial institution be “acknowledged before a notary public.” This amendment is necessary to enhance security and to conform Form CT-9CF to standard practice in the banking industry, in which the signatures of bank officers on documents of this type are normally acknowledged before a notary.

Non-substantive revisions, including grammatical and typographical corrections, are made to improve clarity, so that Form CT-8CF is easier to understand and fill out.

- References to the Office of the Attorney General and the Registry in the title of Form CT-9CF are deleted, as these are not part of the Form’s title. In the Instructions, Form CT-9CF’s title is corrected to match the title shown on the Form.
- In the line for the financial institution’s name in the signature block on page 1, the phrase “FDIC Bank or SAIF savings and loan association” is deleted, because (i) as noted in the discussion of Form CT-8CF, above, the SAIF has not existed since 2006; and (ii) references to “FDIC Bank” and SAIF appear to be incorrect, as section 313, subsection (a)(3)(B)(iii), as revised, refers more generally to “financial institution,” as does the existing signature line on Form CT-9CF.
- Revisions were made in the paragraph on page 1 beginning with “Receipt is hereby acknowledged” to more accurately reflect the name of the Notice of Assignment form (see subsection (a)(3)(B)(iii)), remove reference to SAIF and FDIC Bank as outlined above, and other grammatical changes for improved clarity.

Subdivision (a)(4) is amended to require that each of Forms CT-2CF, CT-2TCF, and CT-2VCF be completed and filed as a fillable form via the online filing service available on the Attorney General’s Charities web page. The amendment is necessary to implement the transition to online filing, for the reasons discussed above in Benefits Anticipated From Regulatory Action.

Subdivision (a)(4) is amended to reflect the correct names and May 2026 revision date of Forms CT-2CF, CT-2TCF, and CT-2VCF.

Form CT-2CF is revised as follows:

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form CT-2CF consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- References to the Attorney General’s Charities website and email are deleted from the header of Form CT-2CF and from the Instructions (header and “For Additional Information” section), for the same reasons discussed with respect to Form CT-1.
- In the headers to Form CT-2CF and the Instructions, instructions and addresses for mailing are removed. Instructions are added telling the user to file and pay late fees online, and not to file Form CT-2CF as a PDF file.
- At page 2, above the signature block, the attestation language is updated in the same manner, and for the same reasons, as stated in the discussion of Form CT-1, above.
- At page 2, in the signature blocks for the commercial fundraiser and the charity, the signature lines are amended to read “Name and Signature of Authorized Officer” (for the fundraiser) or “Name and Signature of Authorized Officer/Director” (charity), and the separate line for “Printed Name” is deleted. With online filing, no name will be “printed” (or otherwise handwritten) on Form CT-2CF. Instead, the signer’s name will be typed in online, once, in the consolidated name-and-signature line.
- Throughout Form CT-2CF and its Instructions, references to “Lines” are changed to “Questions,” because questions and answers, as displayed in the online filing service, do not use lines, unlike a paper filing.
- In the Instructions, Note 1 is deleted and reworded as a new Instruction for question 1. If the commercial fundraiser does not have control of the funds solicited, the charity’s officers or directors should provide the answers to them. Previously, the charity’s officers or directors would partially complete the form, circling and initialing the figures supplied by them; such actions do not translate to online filing.
- Instructions for questions 1G, 2N, 3, and 6, regarding how to enter or calculate responses to the questions, are rephrased to account for the online filing service automatically calculating the responses. When responses are automatically calculated and entered by the online filing service, this saves time in answering applicable questions and prevents errors due to manual calculations or entry.

Deleted as unnecessary: Certain text is deleted because it is duplicative of statutes or regulations, repeats other text in Form CT-2CF, or is unnecessary for other reasons.

- In the Instructions, the section titled “Fees May Be Imposed for Delinquent Financial Reporting” is deleted because it is duplicative of language in the form’s header.

Non-substantive revisions, including grammatical and typographical corrections, are made to improve clarity, so that Form CT-2CF is easier to understand and fill out.

- In the header, “for 20__” was deleted and replaced with the question “Reporting Year.” This non-substantive change was made to improve clarity.
- In the header, an instruction that Form CT-2CF must be filed for each “event” is revised to read for each “fundraising activity or event.” In this context, “activity” and “event” are used interchangeably.
- At page 1, in the box containing demographic information about the commercial fundraiser, “Registration No.” is replaced with “Registration Number” for improved clarity.
- At page 1, in the box containing demographic information about the charitable organization, “Charity” is inserted parenthetically as an alternative term for “Charitable Organization”; “CT No.” is replaced with “State Charity Registration Number”; and “(FEIN)” is replaced with “Federal Employer Identification Number.” Substantially identical changes are made to the second sentence of the General Instructions to Form CT-2CF. These edits were made to improve clarity.
- Throughout the remainder of Form CT-2CF and its Instructions, “Charity” is repeatedly used in place of or in addition to “Charitable Organization.”
- At page 1, “Type of solicitation activity” is replaced with “Fundraising activity or event.” The revision is made because “Type of solicitation activity” may connote “fundraising method”; Form CT-2CF, however, seeks information related to specific fundraising activities or events, not fundraising methods. The difference between a fundraising “method” and a fundraising “activity” or “event” is discussed in the revisions to Form CT-1CF.
- At page 1, “Date or dates must be shown” is deleted. All questions on Form CT-2CF must be answered, so denoting this one as required could be misleading.
- At page 1, an instruction to “(Check one)” of several boxes is removed, because it is unnecessary with online filing. Also, if the answer to the question is “other,” “brief” is removed from the instruction to “provide brief explanation” because the online filing service allows a larger space to provide a longer explanation.
- At page 2, question 3 (“Amount to charity”) is revised, as are the General Instructions to that question at page 4, to clarify that the information sought is the “actual amount to charity” from the specific fundraising “activity or event” (not from a “campaign,” which, as discussed above in connection with Form CT-1CF, is just one type of “activity or event” and thus not broad enough to suit the question). The parenthetical instruction at page 2, question 3, is deleted, as duplicative of the Instructions for question 3.

- At page 2, question 4 (“additional fundraising expenses paid by charity, including fee paid to commercial fundraiser”) is revised, as are the General Instructions to that question at page 4, to clarify that: (i) the answer to this question is no longer required to be “completed” by the charity, which will instead provide the relevant information to the commercial fundraiser—the entity filing Form CT-2TCF—which will then fill in the answer; and (ii) the information sought is the “total additional fundraising expenses paid by charity,” including fees paid to the commercial fundraiser, relating to the fundraising “activity or event” (not to the fundraising “campaign,” which as noted above is just one type of “activity or event”), and which were not reported in response to questions 1 and 2 (respectively, Revenue and Expenses).
- At page 2, question 5 (“fair market value of goods and/or services” that were paid for by sponsor(s)) is revised, as are the General Instructions to that question at page 4, to clarify the question as follows: (i) “event” is removed and “fundraising activity or event” is added in its place, a revision that makes no substantive change in the question but improves clarity; and (ii) the instructions clarify that the relevant sponsor payments are those for goods and services for the specific fundraising “event,” not for the charity itself more generally.
- At page 2, question 6 (“Net proceeds realized by charity from the campaign”) is revised, by replacing “campaign” with “fundraising activity or event” for improved clarity, and by removing the instruction at question 6 itself, as duplicative of the discussion of question 6 in the General Instructions. The discussion of question 6 in the General Instruction is modified for clarity, without substantive change.

Form CT-2TCF is revised as follows:

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form CT-2TCF consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- In the headers to Form CT-2TCF and the Instructions, instructions and addresses for mailing are removed. Instructions are added, telling the user to file, and pay late fees, online, and not to file Form CT-2TCF as a PDF file.
- References to the Attorney General’s Charities website and email are deleted from the header of Form CT-2TCF and from the Instructions (header and “For Additional Information” section), for the same reasons discussed with respect to Form CT-1.
- At page 2, above the signature block, the attestation language is updated in the same manner, and for the same reasons, as stated in the discussion of Form CT-1, above.
- At page 2, “Printed name” is deleted from the three signature blocks. With online filing, no name will be “printed” (or otherwise handwritten) on Form

CT-2TCF. Instead, the signer's name will be typed in online, once, in the consolidated name-and-signature line.

- Throughout Form CT-2TCF and its Instructions, references to "Lines" are changed to "Questions," because, unlike paper filing, the display of questions and answers in the online filing service does not use lines.

Non-substantive revisions, including grammatical and typographical corrections, are made to improve clarity, so that Form CT-2TCF is easier to understand and fill out.

- In the header, "for 20__" was deleted and replaced with the question "Reporting Year" within the form. This non-substantive change was made to improve clarity.
- In the header, an instruction that Form CT-2TCF must be filed for each "event" is revised to read for each "fundraising activity or event." This revision is made for the reasons discussed, above, in connection to an identical change to Form CT-2CF.
- At page 1, in the box containing demographic information about the commercial fundraiser, "Registration No." is written out as "Registration Number."
- At page 1, in the box containing demographic information about the charitable organization, "Charity" is inserted parenthetically as an alternative term for "Charitable Organization"; "CT No." is replaced with "State Charity Registration Number"; and "(FEIN)" is replaced with "Federal Employer Identification Number." Substantially identical changes are made by revisions to the second sentence of the General Instructions to Form CT-2TCF.
- Throughout the remainder of Form CT-2TCF and its Instructions, "Charity" is repeatedly used in place of or in addition to "Charitable Organization."
- At page 1, "Type of activity" is replaced with "Fundraising activity or event." The revision is made because "Type of activity" may connote "fundraising method," but Form CT-2TCF seeks information related to specific fundraising activities or events. The difference between a fundraising "method," and a fundraising "activity" or "event," is discussed above in the revisions to Form CT-1CF.
- At page 1, "Date or dates must be shown" is deleted. All questions on Form CT-2TCF must be answered, so denoting this one as required could be misleading. Additionally, the "yes", "no" answer boxes on page 2 were re-ordered for clarity and logical placement.

Deleted as unnecessary: Certain text is deleted because it is duplicative of statutes or regulations, repeats other text in Form CT-2TCF, or is unnecessary for other reasons.

- In the Instructions, the section titled "Fees May Be Imposed for Delinquent Financial Reporting" is deleted because it is duplicative of language in the form's header.

Form CT-2VCF is revised as follows:

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form CT-2VCF consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- In the headers to Form CT-2VCF and the Instructions, instructions and addresses for mailing are removed. Instructions are added, telling the user to file, and pay late fees, online, and not to file Form CT-2VCF as a PDF file.
- References to the Attorney General’s Charities website and email are deleted from the header of Form CT-2VCF and from the Instructions (header and “For Additional Information” section), for the same reasons discussed with respect to Form CT-1.
- At page 1, “Date or dates must be shown” is deleted. All questions on Form CT-2VCF must be answered, so denoting this one as required could be misleading.
- At page 2, above the signature block, the attestation language is updated in the same manner, and for the same reasons, as stated in the discussion of Form CT-1, above.
- At page 2, in the signature blocks, “Name and” is added before “Signature” and the separate line for “Printed Name” is deleted. With online filing, no name will be “printed” (or otherwise handwritten) on Form CT-2VCF. Instead, the signer’s name will be typed in online, once, in the consolidated name-and-signature line.
- Throughout Form CT-2VCF and its Instructions, references to a “Section” and “lines” are now references to a “Question” for clarity and consistency with the online filing view.
- In the Instructions, Note 2 is deleted and reworded as a new Instruction for questions 1 and 2. If the commercial fundraiser does not have control of the funds solicited, the charity’s officers or directors should provide the answers to them. Previously, the charity’s officers or directors would partially complete the form, circling and initialing the figures supplied by them; such actions do not translate to online filing.
- The instruction for question 2N (“Enter total expenses”) is changed to “Total expenses,” to account for the online filing service automatically calculating the response.

Non-substantive revisions, including grammatical and typographical corrections, are made to improve clarity, so that Form CT-2VCF is easier to understand and fill out.

- In the header, “for 20__” was deleted and replaced with the question “Reporting Year” This non-substantive change was made to improve clarity.

- In the header, an instruction that Form CT-2VCF must be filed for each “event” is revised to read for each “fundraising activity or event.” In this context, “activity” and “event” are used interchangeably.
- At page 1, the abbreviation “Registration No.” is written out as “Registration Number.”
- At page 1, in the box containing demographic information about the charitable organization, “Charity” is inserted parenthetically as an alternative term for “Charitable Organization”; “CT No.” is replaced with “State Charity Registration Number”; and “(FEIN)” is replaced with “Federal Employer Identification Number.” Substantially identical changes are made by revisions to the second sentence of the General Instructions to Form CT-2VCF.
- Throughout the remainder of Form CT-2VCF and its Instructions, “Charity” is repeatedly used in place of or in addition to “Charitable Organization.”
- At page 1, “Type of activity” is replaced with the phrase “Fundraising activity or event.” The revision is made because “Type of activity” may connote “fundraising method,” but Form CT-2VCF seeks information related to specific fundraising activities or events. The difference between a fundraising “method,” and a fundraising “activity” or “event,” is discussed above in the revisions to Form CT-1CF.
- At page 2, the subsection “(a)” in Question 6 is moved for improved clarity.
- Note 1 in the General Instructions is removed and added to the instruction for Question 3.

Deleted as unnecessary: Certain text is deleted because it is duplicative of statutes or regulations, repeats other text in Form CT-2VCF, or is unnecessary for other reasons.

- In the Instructions, the section titled “Fees May Be Imposed for Delinquent Financial Reporting” is deleted because it is duplicative of language in the form’s header.

Subdivision (b)(1) is amended to require that Form CT-3CF be completed and filed as a fillable form via the online filing service available on the Attorney General’s Charities web page, for the reasons discussed above in Benefits Anticipated From Regulatory Action. The reference to Form CT-3CF is revised to reflect the revision date of May 2026.

Form CT-3CF is revised as follows:

Preliminary questions for online filing: New preliminary questions are added to the beginning of Form CT-3CF. The questions relate to fundraising counsel rather than commercial fundraisers, but otherwise are identical to, and are added for the same reasons as, the new questions added to the beginning of Form CT-1CF, as explained in the discussion of Form CT-1CF, above.

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form CT-3CF consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- In the headers to Form CT-3CF and in the Instructions, instructions and addresses for mailing, and to make payment by check, are removed. Instructions are added telling the user to file, and pay registration and late fees, online, and not to file Form CT-3CF as a PDF file.
- References to the Attorney General’s Charities website and email are deleted from the header of Form CT-3CF and from the Instructions (header and “For Additional Information” instructions at bottom of page), for the same reasons discussed with respect to Form CT-1.
- At page 2, an existing question on persons directing and supervising work is changed. This question relates to fundraising counsel rather than commercial fundraisers, but is otherwise identical to, and is added for the same reason as, the question on persons directing and supervising work in Form CT-1CF, as explained in the discussion of Form CT-1CF above.
- At page 3, an existing question regarding “government actions” is reworded and reformatted. It is revised to ask for (i) the “[n]ature of the action,” against whom it was taken, and its disposition; and (ii) the “date the action was filed or resolved.” This will make the identities of fundraising counsel and their representatives against whom government actions have been taken, and the date of filing or resolution of those actions, trackable through the online filing service and will also facilitate enforcement by the Department of laws protecting charities and charitable assets. Specifically, it will be possible to run near-instant reports showing, by date and/or by identity of fundraising counsel and their representatives, filings and resolutions of government actions against fundraising counsel and their representatives across multiple jurisdictions.
- At page 3, the attestation language is updated in the same manner, and for the same reasons, as stated in the discussion of Form CT-1, above.
- At page 3, in the signature block, the line “Signature” is amended to read “Name and Signature of Authorized Agent,” and the separate line for “Printed Name” is deleted. With online filing, no name will be “printed” (or otherwise handwritten) on Form CT-3CF. Instead, the signer’s name will be typed in online, once, in the consolidated name-and-signature line.
- In the Instructions (Fee Must Accompany Registration), the statement “Registration forms not accompanied by full payment will not be processed and will be returned” is removed. The online filing service requires payment of the registration fee when Form CT-1CF is filed, thus mooted this instruction.

Other changes:

- At page 3, an instruction for the government action question is added. This instruction relates to fundraising counsel rather than commercial fundraisers, but is otherwise identical to, and is added for the same reason as, the instruction for the government action question in Form CT-1CF, as explained in the discussion of Form CT-1CF above.

Deleted as unnecessary: Certain text is deleted because it is duplicative of statutes or regulations, repeats other text in Form CT-3CF, or is unnecessary for other reasons.

- In the Instructions, the section titled “Penalty for Failure to Register” is deleted because it is duplicative of language in the form’s header.

Non-substantive revisions, including grammatical and typographical corrections, are made to improve clarity, so that Form CT-3CF is easier to understand and fill out.

- At page 1, existing questions about fictitious business names (“DBAs”) used by the fundraising counsel, its legal form (e.g., corporation, LLC, partnership, sole proprietorship), and its state of organization and date organized, all previously located toward the bottom of the page, are moved to the “Official Name and Address” box, where other identifying information about the organization are entered.
- An existing question, concerning written contracts between the fundraising counsel and charitable organizations, is moved from page 3 to page 2 for improved clarity.
- At page 1, the acronym “F.E.I.N.” is written out as “Federal Employer Identification Number.”

Subdivision (b)(2) is amended to clarify that the \$500 fee paid with Form CT-3CF is a registration or registration renewal fee. The amendment also deletes text referring to payment “by check, electronically, or other means of payment prescribed by the Attorney General.” This amendment is necessary to effectively implement the transition to online filing, in which payment will be made online, for the reasons discussed above in Benefits Anticipated From Regulatory Action.

Subdivision (c)(1) is amended to require that Form CT-5CF be completed and filed as a fillable form via the online filing service available on the Attorney General’s Charities web page, for the reasons discussed above in Benefits Anticipated From Regulatory Action. The reference to Form CT-5CF is revised to reflect the revision date of May 2026.

Form CT-5CF is revised as follows:

Preliminary questions for online filing: New questions are added to the beginning of Form CT-5CF. The questions relate to coventurers rather than commercial fundraisers, but otherwise are identical to, and are added for the same reasons as, the new questions added to the beginning of Form CT-1CF, as explained in the discussion of Form CT-1CF, above.

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form CT-5CF consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- In the headers to Form CT-5CF and in the Instructions, instructions and addresses for mailing, and to make payment by check, are removed. Instructions are added telling the user to file, and pay registration and late fees, online, and not to file Form CT-5CF as a PDF file.
- References to the Attorney General’s Charities website and email are deleted from the header of Form CT-5CF and from the Instructions (header and “For Additional Information” instructions at bottom of page), for the same reasons discussed with respect to Form CT-1.
- At page 2, an existing question asking for the “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,” is revised to ask, instead, for the “name, address, title, and relationship” to the coventurer of each of its officers, directors, partners, members, or sole proprietors. By requiring identification of each of those persons and their precise role with the coventurer, the data will be trackable through the online filing service and facilitate enforcement by the Department of laws protecting charities and charitable assets (e.g., it will be possible to run near-instant reports showing the identities of persons occupying specific roles with the coventurer, and to identify any connections of such persons to other coventurers), while requiring only an “address” for such persons, rather than a “home address” (requiring a home address renders Form CT-5CF inconsistent with Forms CT-1CF and CT-3CF, and there is no good reason to require a home address, while privacy concerns may counsel against it).
- The email of each such person is also requested, so that the Department can contact them by email, which will be the normal mode of communication with online filing.
- At page 2, an existing question on government action is changed. This question relates to coventurers rather than commercial fundraisers, but is otherwise identical to, and is added for the same reason as, the government action question in Form CT-1CF, as explained in the discussion of Form CT-1CF above.
- At page 3, a box to be checked “if attachments are included” is removed. Any attachments will now be submitted online as PDF files, and there is no need for a separate question asking whether such attachments are included.
- At page 3, the attestation language is updated in the same manner, and for the same reasons, as stated in the discussion of Form CT-1, above.
- At page 3, in the signature block, the line “Signature” is amended to read “Name and Signature of Authorized Agent,” and the separate line for “Printed

Name” is deleted. With online filing, no name will be “printed” (or otherwise handwritten) on Form CT-5CF. Instead, the signer’s name will be typed in online, once, in the consolidated name-and-signature line.

- At page 2, an instruction for the government action question is added. This instruction relates to coventurers rather than commercial fundraisers, but is otherwise identical to, and is added for the same reason as, the instruction for the government action question in Form CT-1CF, as explained in the discussion of Form CT-1CF above.
- In the Instructions (Fee Must Accompany Registration), the statement “Registration forms not accompanied by full payment will not be processed and will be returned” is removed. The online filing service requires payment of the registration fee when Form CT-1CF is filed, thus mooted this instruction.

Non-substantive revisions, including grammatical and typographical corrections, are made to improve clarity, so that Form CT-5CF is easier to understand and fill out.

- In the header, “for 20__” was deleted and replaced with the question “Registration Year.” This non-substantive change was made to improve clarity.
- At page 1, existing questions about fictitious business names (“DBAs”) used by the coventurer, its legal form (e.g., corporation, LLC, partnership, sole proprietorship), and its state of organization and date organized, all previously located toward the bottom of the page, are moved to the “Official Name and Address” box, where other identifying information about the organization are entered.
- At page 1, the acronym “FEIN” is deleted and written out as “Federal Employer Identification Number.”
- At page 2, an instruction to “[p]rovide a brief explanation” of the coventurer’s activities on behalf of any charitable organization or purpose” is revised to “[e]xplain” the activities. “Brief” is removed because, compared to the paper version of Form CT-5CF, with very limited space for an explanation, the online filing service will allow a longer explanation, so an instruction to be brief is not necessary.

Deleted as unnecessary: Certain text is deleted because it is duplicative of statutes or regulations, repeats other text in Form CT-5CF, or is unnecessary for other reasons.

- In the Instructions, the section titled “Fees May Be Imposed for Delinquent Financial Registration” is removed because it is duplicative of language in the form’s header.

Subdivision (c)(2) is amended to clarify that the \$500 fee paid with Form CT-5CF is a registration or registration renewal fee. The amendment also deletes text referring to payment “by check, electronically, or other means of payment prescribed by the Attorney General.” This amendment is necessary to effectively implement the transition to online filing, in which

payment will be made online, for the reasons discussed above in Benefits Anticipated From Regulatory Action.

Subdivision (c)(3) is amended to require that Form CT-6CF be completed and filed as a fillable form via the online filing service available on the Attorney General’s Charities web page, for the reasons discussed above in Benefits Anticipated From Regulatory Action. The reference to Form CT-6CF is revised to reflect the revision date of May 2026.

Form CT-6CF is revised as follows:

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form CT-6CF consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- In the headers to Form CT-6CF and the Instructions, instructions and addresses for mailing are removed. Instructions are added telling the user to file and pay late fees online, and not to file Form CT-2CF as a PDF file.
- References to the Attorney General’s Charities website and email are deleted from the header of Form CT-6CF and from the Instructions (header and “For Additional Information” section), for the same reasons discussed with respect to Form CT-1.
- At page 2, above the signature block, the attestation language is updated in the same manner, and for the same reasons, as stated in the discussion of Form CT-1, above.
- At page 2, the signature blocks for the coventurer and the charity and the separate lines for a “Printed Name” are changed in the same manner, and for the same reasons, as stated in the discussion of Form CT-2CF.
- Throughout Form CT-6CF and its Instructions, references to “Lines” are changed to “Questions,” because the online filing service does not have lines, unlike a paper filing.
- Instructions for questions 1G, 2N, 3, and 6 regarding how to enter or calculate responses to the questions are removed or rephrased to account for the online filing service automatically calculating the responses.

Non-substantive revisions, including grammatical and typographical corrections, are made to improve clarity, so that Form CT-6CF is easier to understand and fill out.

- In the header, an instruction is added that Form CT-6CF be filed “for each coventure activity for each charity solicited for during the previous calendar year.” This is not a change to existing law. The instruction stems from Government Code section 12599.2, subdivision (c), and is already stated in the Instructions to Form CT-6CF, at the section titled “Who Must File?” It is added to Form CT-6CF’s header for the user’s convenience.
- In the header, “for 20__” was deleted and replaced with the question “Reporting Year” within the body of the form. This non-substantive change was made to improve clarity.

- At page 1, in the box containing demographic information about the charitable organization, “Charity” is inserted parenthetically as an alternative term for “Charitable Organization”; “CT No.” is removed and “State Charity Registration Number” is added (a similar revision is made in the second sentence of the General Instructions to Form CT-6CF); and “Federal Employer Identification Number” is added before its existing abbreviation “(FEIN).”
- Throughout the remainder of Form CT-6CF and its Instructions, “Charity” is repeatedly used in place of or in addition to “Charitable Organization.”
- At page 1, “Type of activity” is replaced with the more specific phrase “Coventure activity.” The revision is made to improve clarity, and is consistent with the Instructions to Form CT-6CF, at the section titled “Who Must File?” (Similarly, “coventure activity” or “commercial coventure activity” is added at page 2, question 5, replacing the less specific “event,” and in the General Instructions, at Questions 1G and 3, replacing the less specific “campaign,” in each case to improve clarity.)
- At page 1, the parenthetical instruction “Date or dates must be shown” is removed. All questions on Form CT-6CF must be answered, so denoting this one as required could be misleading.
- At page 1, “brief” is deleted from “provide brief explanation.” “Brief” is removed for the same reasons as stated in the discussion of Form CT-2CF, which contains the same question but for commercial fundraisers.
- At page 2, question 4 requires that “additional fundraising expenses” paid by the charity, including the fee paid to the coventurer, be reported. An instruction at question 4 that this information be “completed by charity” is removed, but a substantially identical instruction is added to the General Instructions for question 4.
- At page 2, the two signature lines for the charity are amended to add, as possible signatories for the charity, “director” to the existing “officer.” This is not a change to existing law; the addition is made to cure the inadvertent omission of “director.” The existing instructions to Form CT-6CF provide that the charity’s directors, as well as its officers, may sign on its behalf, and that is how charities’ signatures are treated in other forms (i.e., Forms CT-2CF, CT-2TCF, and CT-2VCF) that serve reporting functions similar to that of Form CT-6CF.
- At page 4, General Instructions, Question 2N, is revised to read “The total expenses reported for Questions 2A through 2M.”
- At page 4, Note 1 is deleted and reworded in the same manner and for the same reasons as stated in the discussion of Form CT-2CF, which contains the same question but for commercial fundraisers.

Deleted as unnecessary. Certain text is deleted because it is duplicative of statutes or regulations, repeats other text in Form CT-6CF, or is unnecessary for other reasons.

- In the Instructions, the section titled “Fees May Be Imposed for Delinquent Financial Reporting” is deleted because it is duplicative of language in the form’s header.

Subdivision (d) is amended to require that each of Form CT-10CF and Form CT-11CF be completed and filed as a fillable form via the online filing service available on the Attorney General’s Charities web page, for the reasons discussed above in Benefits Anticipated From Regulatory Action. The references to Form CT-10CF and Form CT-11CF are revised to reflect the revision date of May 2026.

Form CT-10CF is revised as follows:

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form CT-10CF consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- A question is added to the beginning of Form CT-10CF: “Which type of professional fundraiser are you filing for?” This question is necessary so that the online filing service can direct a professional fundraiser to fill out the appropriate online form (i.e., Form CT-10CF for a commercial fundraiser or Form CT-11CF for a fundraising counsel).
- A second question is added to the beginning of Form CT-10CF: “Select the registration you are filing for.” The second question provides a list of professional fundraiser registration numbers linked with the user’s online filing service account. This question ensures that the Form CT-10CF filing is submitted for the correct fundraiser, if the user is an authorized agent for more than one commercial fundraiser. It also prepopulates certain fields with the fundraiser’s information, thus decreasing errors and making Form CT-10CF easier to fill out.
- In the header to Form CT-10CF, instructions and addresses for mailing, and the Attorney General’s Charities website, are removed, and instructions are added telling the user to file online and not to file Form CT-10CF as a PDF file.
- At page 2, above the signature block, the attestation language is updated in the same manner, and for the same reasons, as stated in the discussion of Form CT-1, above.
- At page 2, in the signature block for the commercial fundraiser, the signature line “Signature of Commercial Fundraiser for Charitable Purposes” is revised to read “Name and Signature of Authorized Agent,” because only an individual, with authority to do so, can sign on behalf of the fundraiser. A separate line for a “Printed Name” is deleted; with online filing, no name will be “printed” (or otherwise handwritten) on Form CT-10CF. Instead, the

signer's name will be typed in online, once, in the consolidated name-and-signature line.

Non-substantive revisions, including grammatical and typographical corrections, are made to improve clarity, so that Form CT-10CF is easier to understand and fill out.

- At page 1, in the boxes for demographic information of the commercial fundraiser and the charity, "City or Town" is replaced by "City"; lines starting with "Federal Employer" now end with "Identification Number" rather than "ID Number"; and "CT Registration Number" is replaced by "State Charity Registration Number." These changes were made to improve clarity.
- At page 1, the existing list of fundraising methods to be selected is alphabetized, with the "Other" option listed last, for improved clarity.
- At page 1, an existing question about "projected dates when performance" under the contract between the fundraiser and charity will "commence and terminate" is revised to refer to "fundraising activity or event," rather than just "fundraising activity."

Form CT-11CF is revised as follows:

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form CT-11CF consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- Two new questions are added to the beginning of Form CT-11CF: "Which type of professional fundraiser are you filing for?" and "Select the registration you are filing for." The questions relate to fundraising counsel rather than commercial fundraisers, but otherwise are identical to, and are added for the same reasons as, the new questions added to the beginning of Form CT-10CF, as explained in the discussion of Form CT-10CF, above.
- In the header to Form CT-11CF, instructions and addresses are changed in the same manner, and for the same reasons, as stated in the discussion of Form CT-10CF.
- At page 2, above the signature block, the attestation language is updated in the same manner, and for the same reasons, as stated in the discussion of Form CT-1, above.
- At page 2, the signature block for the fundraising counsel and the separate line for a "Printed Name" are changed in the same manner, and for the same reasons, as stated in the discussion of Form CT-10CF.

Non-substantive revisions, including grammatical and typographical corrections, are made to improve clarity, so that Form CT-11CF is easier to understand and fill out.

- At page 1, the boxes for demographic information of the fundraising counsel and the charity are changed in the same manner, and for the same reasons, as stated in the discussion of Form CT-10CF.

Subdivision (e) is amended to delete its prior text, which required that each form identified in section 313 be signed under penalty of perjury, because each such form is, by its terms, signed under penalty of perjury, and is incorporated by reference in section 313. The text of subdivision (f) is moved to subdivision (e), and subdivision (f) is deleted.

Omitting sections 314 through 346.

Chapter 4.6. Nonprofit Raffle Program Regulations Chapter 9 of Part 1, Title 9, Penal Code (Section 320.5, Penal Code)

Article 1. Title, Scope, and Definitions

Omitting section 410.

§ 411. Definitions.

Subdivision (g): The reference to Form NRP-1 is revised to reflect the revision date of May 2026.

Form CT-NRP-1 is revised as follows:

Preliminary questions for online filing: New questions are added to the beginning of Form CT-NRP-1. These initial questions do not impose any new burden or requirement on organizations filing Form CT-NRP-1 and make no changes to existing law. Instead, they enable the online filing service, using organizations' responses to the questions, to work properly by screening out errors and by requesting the proper information and documents.

- The "Registration type" question allows only organizations that select "raffle" to proceed with Form CT-NRP-1. This avoids mistaken Form CT-NRP-1 filings for non-raffles.
- A new question asks whether the organization has a charitable organization registration. If the answer is "yes," the online user selects the organization's State Charity Registration Number from the list of numbers linked with the user's online filing service account. This ensures that the Form CT-NRP-1 filing is submitted for the correct organization. In addition, the online filing service associates the Form CT-NRP-1 filing with the organization's existing registration record and prepopulates certain fields, thus saving time and preventing errors.
- The organization's answer to the question "What year are you registering for?" tells the online filing service the calendar year for which Form CT-NRP-1 is being filed. The year is required for accurate data tracking; an organization must file one application each annual registration period during which it intends to hold a raffle.

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form CT-NRP-1 consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- In the header: addresses for mailing Form CT-NRP-1 are removed; an instruction to make payment by check is removed; and instructions are added, telling the applicant how to file and pay fees online and not to file Form CT-NRP-1 as a PDF file. In the Instructions (header and final paragraph), the mailing address for the Registry is deleted, as the submission will now be made online instead of by mail. Also deleted from the final paragraph of the Instructions are instructions to mail Form CT-NRP-1, required documentation from the Franchise Tax Board, and payment by check to the Registry.
- References to the Attorney General’s Charities website, email, and telephone number are deleted from the Form CT-NRP-1 header and from the Instructions, for the same reasons discussed with respect to Form CT-1.
- In the identification numbers section, Form CT-NRP-1 already requires that the organization enter at least one of the following: State Charity Registration Number, Federal Employer Identification Number, Secretary of State Corporation Number, or Franchise Tax Board Organization Number. A question is added to the form, requiring the applicant to specify which of these numbers it is providing. This additional question is required in order to use the online filing service.
- On the first page, the organization is prompted to “Enter” rather than “Please list” the date it first qualified to do business in California. The organization is also prompted to “Select” rather than “Specify” the statutory basis of its tax-exempt status. These revisions are more consistent with online filing, as opposed to paper-based filing.
- In the signature block, the attestation language is updated in the same manner, and for the same reasons, as stated in the discussion of Form CT-1, above.
- In the signature block, the line “Signature of Authorized Officer or Director” is amended to read “Name and Signature of Authorized Officer or Director,” and the separate line for “Printed Name of Authorized Officer or Director” is deleted. With online filing, no name will be “printed” (or otherwise handwritten) on Form CT-NRP-1. Instead, the signer’s name will be typed in online, once, in the consolidated name-and-signature line.
- In the Privacy Notice, the telephone number of the Registry is deleted, because communication between an organization and the Registry will be by email in light of the conversion to online filing.

Non-substantive revisions, including grammatical and typographical corrections, are made to improve clarity, so that Form CT-NRP-1 is easier to understand and fill out.

- Immediately below the header, the instruction “Proof of California Franchise Tax Board exempt status must be attached to this registration application” is removed, restated more clearly as “A copy of the organization’s FTB tax-exemption determination letter or its entity status letter must be attached to this registration application.” It is also moved lower down the page, to a more

logical position, just before the applicant must indicate the specific basis of its tax-exempt status. These changes were made to improve clarity.

- In the identification numbers section, at “SOS Corporation Number,” the letter “C” has been removed because such numbers no longer begin with a C.
- On the first page, following “Proposed date(s) of raffle(s),” the word “[REQUIRED]” is deleted. All questions on Form CT-NRP-1 must be answered, so denoting this one, specifically, as “required” could be misleading.
- In the Instructions, the following non-substantive changes were made to improve readability:
 - “You” or “your organization” were changed to “the” organization;
 - “The name of the raffle applicant” was changed to “the organization’s name on Form CT-NRP-1”; and
 - “The FTB tax-exemption or status letter” was changed to “the FTB tax-exemption letter or its entity status letter.”
- In the Instructions, at item 2, references to types of identification numbers held by the organization are clarified as follows:
 - State Charity Registration Number is now described as “issued by” the Registry, rather than “CT# from” the Registry;
 - Federal Employer Identification Number is now described as “issued by” rather than “received from” the IRS;
 - Corporation number is now described as “issued by” rather than a “number from” the SOS; and
 - Exempt number is described as “issued by” rather than “received from” the IRS.
- In the Instructions, at item 2, text stating that an organization will have a corporation number issued by the Secretary of State or an exempt organization number issued by the Franchise Tax Board, but not both, is deleted, because it is possible that some organizations have both numbers.
- In the Instructions, at item 3, text stating that an applicant must have been qualified to do business in California for at least one year “before applying for a raffle registration” is deleted and replaced with “prior to conducting a raffle,” which is clearer and conforms with the language in Penal Code section 320.5, subdivision (c).
- On the Privacy Notice and in the Instructions, references to the Registry of Charitable Trusts are now to the Registry of Charities and Fundraisers. Assembly Bill 1756 (2023) changed the name of the Registry of Charitable Trusts to the Registry of Charities and Fundraisers.

- DOJ’s new seal is reflected on Form CT-NRP-1, to be consistent with the seal used on other Registry forms.

Deleted as unnecessary: Certain text is deleted because it is duplicative of statutes or regulations, repeats other text in Form CT-NRP-1, or is unnecessary for other reasons.

- Immediately below the header, the statement that an application submitted without proof of Franchise Tax Board exempt status will be “deemed deficient and returned to the organization” is removed as duplicative of the statement in the Instructions that incomplete applications will not be processed.
- In the Instructions, first paragraph, final sentence, references to the Penal Code and Frequently Asked Questions about raffles on the Attorney General’s website are deleted, as they are unnecessary to completing Form CT-NRP-1.
- In the Instructions, at item 4, an embedded link to the website, and the telephone number, of the Franchise Tax Board are deleted as unnecessary (and also outside DOJ’s control and subject to change rendering them outdated).

Subdivision (h): The reference to Form CT-NRP-2 is revised to reflect the revision date of May 2026. “Responsible Fiduciary” has been capitalized because it is defined in subdivision (i).

Form CT-NRP-2 is revised as follows:

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form CT-NRP-2 consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- In the header, addresses for mailing Form CT-NRP-2 are removed; and instructions are added, telling the applicant how to file online and not to file Form CT-NRP-2 as a PDF file. Instructions to mail Form CT-NRP-2, and a mailing address for the Registry, are also removed from the Instructions (header).
- References to the Attorney General’s Charities website are deleted from the Form CT-NRP-1 header and from the Instructions, for the same reasons discussed with respect to Form CT-1.
- In Form CT-NRP-2 (Part B, question 6, and signature block) and Instructions (Part B, item 6), instructions regarding attachment of an additional or separate sheets of paper are removed, as paper documents will no longer be filed. Filing will be by means of fillable forms.
- In the signature block, the attestation language is updated in the same manner, and for the same reasons, as stated in the discussion of Form CT-1, above.
- In the signature block, the line “Signature of Authorized Officer or Director” is amended to read “Name and Signature of Authorized Officer or Director,” and the separate line for “Printed Name of Authorized Officer or Director” is deleted. With online filing, no name will be “printed” (or otherwise handwritten) on Form CT-NRP-2. Instead, the signer’s name will be typed in online, once, in the consolidated name-and-signature line.

- In the Instructions (Part C), the instruction “Complete all fields in the Nonprofit Raffle Report (CT-NRP-2). Incomplete reports will not be processed” is removed. If an incomplete Form CT-NRP-2 is filed through the online filing service, it will still be processed as incomplete.
- In the Privacy Notice, the telephone number of the Registry is deleted, because communication between organization and the Registry will be by email.

Non-substantive revisions, including grammatical and typographical corrections, are made to improve clarity, so that Form CT-NRP-2 is easier to understand and fill out.

- In Part A, references to “SOS” and “FTB” are replaced with “Secretary of State” and “Franchise Tax Board,” respectively.
- In Part B, question 4 is amended to make clear that answers to both part 4(A) and part 4(B) must be provided, and to recognize that there may have been multiple sources of the funds referenced at 4(B).
- In the Instructions, references to “you” or “your organization” are now to “the” organization.
- In the Instructions, at Part A, text stating that an organization will have a corporation number issued by the Secretary of State or an exempt organization number issued by the Franchise Tax Board, but not both, is deleted, because it is possible that some organizations have both numbers.
- In the Instructions, at Part A, references to types of identification numbers held by the organization are clarified:
 - State Charity Registration Number is now described as “issued by” the Registry, rather than “CT# from” the Registry;
 - Federal Employer Identification Number is now described as “issued by” rather than “received from” the IRS;
 - Corporation number is now described as “issued by” the SOS, rather than “number from” the SOS; and
 - Exempt organization number is now described as “issued by” the FTB, rather than the number you received from the FTB.
- In the Instructions (Part B, item 1), text is added to make clear that the raffle year for which Form CT-NRP-2 is being filed may be found on the confirmation of registration “issued by the Registry after approval of the organization’s” application for raffle registration (i.e., approval of its Form CT-NRP-1). Duplicative text is removed from the Instructions for Part C.
- In the Instructions (Part B, items 4 and 6), text is removed and added in order to conform the instructions more precisely to the text of Form CT-NRP-2, Part B, questions 4 and 6.

- In the Instructions, in order to improve readability, references to “CT-NRP-2 Report” or “Nonprofit Raffle Report (CT-NRP-2)” or “a CT-NRP-2 Form” or “an NRP-2” were changed to “Form CT-NRP-2.”
- In the Instructions for Part C, in order to improve clarity, text is added to make clear that Form CT-NRP-2 may be signed by a director or an officer of the organization, and that the list of officers in the second paragraph of Part C is illustrative.
- On the Privacy Notice and in the Instructions, references to the Registry of Charitable Trusts are now to the Registry of Charities and Fundraisers, the correct name.
- DOJ’s new seal is reflected on Form CT-NRP-2, to be consistent with the seal used on other Registry forms.

§ 415. Registration.

This section was amended to reflect the correct revision date of Form CT-NRP-1, and to provide that Form CT-NRP-1 shall be completed and filed as a fillable form via the online filing service available on the Attorney General’s Charities web page. This amendment was necessary to effectively implement the transition to online filing, for the reasons discussed above in Benefits Anticipated From Regulatory Action. Reference to “Responsible Fiduciary” has been capitalized and reference to “such as an officer or director of the organization” has been deleted because “Responsible Fiduciary” is defined as “an authorized Officer or Director of the eligible organization” in section 411, subdivision (i). Submission of the “required fee” is deleted because Form CT-NRP-1 discusses payment of the \$30 fee via the online filing service.

§ 416. Place of Filing.

This section was amended to delete reference to the “delivery and receipt of mail” to the Registry’s mailing address; to require that all “information, registration applications, amendments, fees, reports and other material required by Penal Code section 320.5 or these regulations” be filed with the Registry; and to require that, except “as otherwise required or permitted by Penal Code section 320.5 or these regulations,” such filing be made via the online filing service available on the Attorney General’s Charities web page. This amendment was necessary to effectively implement the transition to online filing, for the reasons discussed above in Benefits Anticipated From Regulatory Action.

Omitting sections 417 through 419.3.

§ 420. Reporting Requirements.

This section was amended to reflect the correct revision date of Form CT-NRP-2, and to provide that Form CT-NRP-2 shall be completed and filed as a fillable form via the online filing service available on the Attorney General’s Charities web page. This amendment was necessary to effectively implement the transition to online filing, for the reasons discussed above in Benefits Anticipated From Regulatory Action.

Article 3. Contents of and Access to the Nonprofit Raffle Program

Omitting sections 421 through 426.

Chapter 10. Bureau for Private and Postsecondary Education Exemption Verification

§ 940. Bureau for Private and Postsecondary Education Exemption Verification.

Subdivision (a) is amended to incorporate by reference Form CT-SCHOOL-1, as revised with a revision date of May 2026.

Form CT-SCHOOL-1 is revised as follows:

Conversion to online filing: Instructions and other content are added, changed, and removed to make Form CT-SCHOOL-1 consistent with the operation of the new online filing service rather than the old system of paper-based filing.

- In the header, addresses for mailing Form CT-SCHOOL-1 are removed, and instructions are added, telling the applicant how to file online and not to file Form CT-SCHOOL-1 as a PDF file. In the Instructions (header and final paragraph of Part B), a mailing address for the Registry, and instructions that Form CT-SCHOOL-1 be uploaded on the Attorney General’s Charities website (which is not the same thing as filing online through that website), and also submitted in hard copy or else as an electronic copy on a compact disc or flash drive, are removed.
- References to the Attorney General’s Charities website are deleted from the Form CT-SCHOOL-1 header and from the Instructions, for the same reasons discussed with respect to Form CT-1.
- In Part B, question 1, an instruction to “[a]ttach additional sheets if necessary” is removed, as paper documents will no longer be filed, and filing will instead be online, by means of fillable forms.
- In the signature block, the attestation language is updated in the same manner, and for the same reasons, as stated in the discussion of Form CT-1, above.
- In the signature block, the line “Signature of Authorized Officer or Director” is amended to read “Name and Signature,” and the separate line for “Printed Name” is deleted. With online filing, no name will be “printed” (or otherwise handwritten) on Form CT-SCHOOL-1. Instead, the signer’s name will be typed in online, once, in the consolidated name-and-signature line. Text regarding signatures (inked, copies, or electronic) is deleted from Instructions to Part C.

Deleted as unnecessary: Certain text is deleted because it is duplicative of statutes or regulations, repeats other text in Form CT-SCHOOL-1, or is unnecessary for other reasons.

- In Part B, question 1, at the end of the question, a directive to “review the instructions” for Form CT-SCHOOL-1 before answering is removed, as superfluous, because no specific reminder to review the instructions is necessary.

- In Part C, before the attestation, a directive to “review all the instructions” for Form CT-SCHOOL-1 before signing is removed, as superfluous, because no specific reminder to review the Form’s instructions is necessary.

Non-substantive revisions are made to improve clarity, so that Form CT-SCHOOL-1 is easier to understand and fill out.

- In Part A, regarding the applicant’s and contact person’s mailing addresses, parenthetical language requiring “Number and Street” is removed as unnecessary and to be consistent with other Registry forms.
- In Part B, at questions 2 through 5, instructions immediately after each question to “Check Yes or No” in response are removed as unnecessary. In case of a “no” response, each instruction, rather than telling the signer to proceed to Part C (signature section), now tells the applicant to proceed to “signing” Form CT-SCHOOL-1, consistent with online filing service functionality. Also, in the final sentence of question 5, the question itself is now referred to as a “question” rather than a “paragraph.”
- Instructions regarding publicly available answers and confidential answers to Part B, question 1, are added to question 1, as are different fields for such answers (“Publicly available answer” and “Confidential answer”) in the online form. The new instructions and different fields implement, online, the first sentence of section 940, subdivision (d) (formerly (e)), requiring that “the nonprofit institution has the sole burden of designating any specific information that it believes should be treated as confidential and providing a detailed explanation supporting the request for confidentiality,” by providing different fields for entry of public and confidential answers to question 1.
- Text previously located in section 940, subdivision (b)(6)(A), is added to Form CT-SCHOOL-1, at Part B, question 1. (As explained in discussion below, subdivision (b) is removed from section 940.)

Subdivision (b) is deleted in its entirety. The requirements are set forth in Form CT-SCHOOL-1 and its Instructions, which are now incorporated by reference.

Subdivisions (c), (d), (e) and (f) are renumbered as subdivisions (b), (c), (d), and (e), respectively, in light of the deletion of former subdivision (b).

Subdivision (d) (formerly (e)) is amended to delete text requiring that, if “the nonprofit institution designates any of the information in [Form CT-SCHOOL-1] or submission of additional information as confidential, the nonprofit institution must provide the Attorney General with one unredacted copy and one redacted copy of the information believed to be confidential.” This text is deleted as superfluous in light of online filing. As set forth in the discussion above of Form CT-SCHOOL-1, the Form, as filed online, provides for “publicly available” and “confidential” answers.

Subdivision (e) (formerly (f)) is amended to delete text providing for filing Form CT-SCHOOL-1 by mailing a hard copy or electronic copy to the Registry, and to add text requiring that Form CT-SCHOOL-1 be completed and filed as a fillable form via the online filing service available

on the Attorney General's Charities web page. This amendment is necessary to effectively implement the transition to online filing, for the reasons discussed above in Benefits Anticipated From Regulatory Action.

ECONOMIC IMPACT ASSESSMENT/ANALYSIS

The Department concludes that it is: (1) unlikely that the proposal will create or eliminate jobs within the state, (2) unlikely that the proposal will create new businesses or eliminate existing businesses within the state, and (3) unlikely that the proposal will result in the expansion of businesses currently doing business within the state.

The Department also concludes that:

(1) The proposal will benefit the health and welfare of California residents by:

- Increasing the efficiency and quality of services provided by the Registry, resulting in more effective regulation of Charities and Fundraisers, and protection of charitable assets in California for the benefit of California charitable beneficiaries; and
- Eliminating the environmental harm of large quantities of paper filed with the Registry, and of fossil fuel consumption to deliver paper documents to the Registry.

(2) The proposal has no effect on worker safety, as it simply mandates filing online with the Registry rather than filing of paper documents.

(3) The proposal will benefit the state's environment by reducing substantially the number of paper documents filed with the Registry, which will result in less consumption of paper to produce such documents and in lower consumption of fossil fuels to deliver paper documents to the Registry.

TECHNICAL, THEORETICAL, AND/OR EMPIRICAL STUDIES, REPORTS OR SIMILAR DOCUMENTS RELIED UPON

The Department did not rely on any technical, theoretical, or empirical studies, reports, or similar documents in proposing these regulations.

EVIDENCE SUPPORTING DETERMINATION OF NO SIGNIFICANT STATEWIDE ADVERSE ECONOMIC IMPACT DIRECTLY AFFECTING BUSINESS

The Department has made an initial determination that the proposed action would not have a significant, statewide adverse economic impact directly affecting business, including the ability of California businesses to compete with businesses in other states.

The proposed amendments to regulations and forms merely require that filings with the Registry be made online instead of by paper. No new obligations (e.g., fees, reporting requirements) are imposed. If anything, the move to online filing will save businesses money, as they will no longer incur costs for paper, printer ink, or postage for filings.

REASONABLE ALTERNATIVES TO THE PROPOSED REGULATORY ACTION THAT WOULD LESSEN ANY ADVERSE IMPACT ON SMALL BUSINESS

The Department finds that no reasonable alternatives were presented to, or considered by, the Department that would lessen any adverse impact on small business.

Charitable entities are exempt from the definition of “small business” pursuant to Government Code section 11342.610, subdivision (b). Some professional fundraisers may meet the definition of “small business.”

REASONABLE ALTERNATIVES TO THE PROPOSED ACTION AND THE AGENCY’S REASON FOR REJECTING THOSE ALTERNATIVES

The Department finds that no alternatives were presented to, or considered by, the Department that would be more effective in carrying out the purpose of these proposed regulations or would be as effective and less burdensome to affected private persons than these proposed regulations.

Performance Standard as Alternative:

The proposed regulatory action mandates the use of online filing, through the Attorney General’s website. There is no performance mechanism to replace and eliminate the problems with paper filings, other than online filing.