



A Treasurer's Toolbox

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*CA forms updated 2022

The information provided is intended to assist treasurers of CGCI member organizations keep track of an ever-growing list of important dates and deadlines along with the appropriate documents and forms required. It is a general reminder of items applicable to most CGCI members. Individual organizations will have a variety of additional dates and deadlines specific to each, i.e. election of officers, bank signature cards, payment of scholarship monies, memberships in local organizations etc.

CGCI is neither a law firm (and thus is not giving legal advice) nor a tax advisory firm. The following information was compiled from publicly available documents and websites including the IRS and State of California, CGCI's Bylaws and CGCI's official calendar (for dues payments and other internal procedures).

Revised 2023

A General List of Important Dates

(Includes definitions & notes on most often used forms)

IMPORTANT DATES TO REMEMBER

- **January 1 - ROCT raffle registration (CT-NRP-1 + \$30) for the coming year (NEW 2023)**
- January 15 – deadline for payment of CGCI general liability insurance premium
- February 1 –
 - ✓ deadline to submit renewal form for CGCI Group Tax Exemption Program for GTEP members
 - ✓ **ROCT raffle report (CT-NRP-2 no fee) of raffles held previous year. (NEW 2023)**
- February 15 – Liability insurance year/coverage begins
- May 1 – Annual Contact Information Form due to CGCI
- July 1 – dues to CGCI and your district
- September 1 – deadline for:
- October 1 –
 - ✓ delinquent date for CGCI dues. Delinquent organizations become ineligible to apply for CGCI liability insurance, CGCI group tax exemption program and participate in the CGCI awards program.
- November 15 - the deadline to file the following for organizations whose fiscal year ended June 30*
 - ✓ IRS tax return (form 990N or 990)
 - ✓ FTB tax return (form 199N)
 - ✓ ROCT annual report (form RRF-1; treasurers's report (form CT-TR-1); the fee schedule is listed on the form)

*Those with a fiscal year-end of May 31 must file by October 15. Clubs in CGCI's Group Tax Exemption Program must use the same Accounting Period as CGCI: July 1 to June 30.

OTHER FILINGS WITH NON-STANDARD DATES

- **Sales tax reports:**
 - California's Board of Equalization assigns a filing frequency (quarterly prepay, quarterly, monthly, fiscal yearly, yearly) based on reported sales tax or anticipated taxable sales at the time of registration.
 - The reporting date will appear at the top of the form that is provided.
- **Statement of Information:**
 - Every domestic nonprofit, credit union and consumer cooperative **corporation** must file a Statement of Information with the California Secretary of State, within 90 days after the filing of the initial Articles of Incorporation, and biennially* thereafter during the applicable filing period.
 - The applicable filing period for a corporation is the calendar month during which the initial Articles of Incorporation were filed and the immediately preceding five calendar months.
 - The filing fee is \$20

Terminology:

- ROCT - Registry of Charitable Trusts, California Attorney General
 - RRF – Registry Renewal Fee
 - CT-NRP – Charitable Trust, Nonprofit Raffle Program
- BOE – California Board of Equalization (sales tax)
- FTB – California Franchise Tax Board (income tax)

LINKS

IRS: <http://www.irs.gov/Charities-&-Non-Profits>

California Attorney General: <http://oag.ca.gov/charities/forms>

California Board of Equalization: <http://www.boe.ca.gov/>

California Secretary of State: <http://www.sos.ca.gov/business/be/forms.htm>

CGCI website: <http://californiagardenclubs.com/>

The following examples are for a Fiscal Year ending June 30

MONTHLY CHECKLIST

JULY

- Federal and state forms
 - Federal and state tax returns may be filed any time after the end of the fiscal year (for June 30 the deadline is Nov 15)
 - File Form 990-N (IRS) and 199-N (FTB) electronically. Paper copies are not accepted.
 - File Form RRF-1 with the State of California.
 - Form is available on the California Attorney General's website: <http://oag.ca.gov/charities/forms>
 - Complete online, print, sign, and mail along with fee, if applicable, to address shown on form
 - **NOTE:** Charities that are required to register and report to the Attorney General must also file a copy of their Form 990, 990-PF or 990-EZ, together with Form RRF-1. (From the California Attorney General's *Guide for Charities*)
- **July 1: Dues are due**
 - CGCI membership dues - **\$2.75** per member including life and honorary members
 - Payment forms are available on the CGCI website
 - Go to www.californiagardenclubs.com: click on the **Forms & Publications Menu**
 - In tab "Dues & Membership" under **DUES:** select **Annual Form (Club/APS Initial payment)**.
 - Complete and submit as directed. Chairman's address listed on form.
 - District Dues: each district establishes its own dues rate. These are separate from CGCI dues.
 - Forms and instructions are available from your district treasurer.

Note: dues are based on the number of members paid for the new fiscal year as of the date check is submitted. New or renewing members who pay after this date are accounted for in periodic "additional members" payments throughout the year.
- Annual renewal form for **clubs** and **associate plant societies**
 - Go to www.californiagardenclubs.com: click on the **Forms & Publications Menu**
 - In tab "Dues & Membership" under **Membership:** select **Contact Information Form (Garden Clubs or APS)**
- Annual renewal form for **youth groups**
 - Go to www.californiagardenclubs.com: click on the **Forms & Publications Menu**
 - In the tab "Dues & Membership" under **Youth Groups:** select **New/Renewal Registration Form**
- Your club bylaws may require an "audit" or "review."
 - Check to see what is required and the date due
 - **NOTE:** "As of January 1, 2005 charitable organizations with gross revenues of less than \$2,000,000 are not required to have an independent audit. At minimum, the board of directors of such organizations should review the charity's financial records regularly. An internal audit/financial review committee could be created to review the organization's finances and watch for irregularities". (From the California Attorney General's *Guide for Charities*)

AUGUST

- Dues to CGCI and the district

SEPTEMBER

- **September 1 – deadline for**
- CGCI Fall Board Meeting is often held in September/October (check the CGCI Official Calendar on the website for exact dates)
- Dues for additional members may be submitted to CGCI and the district
 - For CGCI additional member dues go to www.californiagardenclubs.com: click on the **Forms & Publications Menu**
 - In tab "Dues & Membership" under **DUES:** select **Additional Members Dues Form (Clubs/APS)**
 - Check with your District Treasurer for payment instructions.

OCTOBER

- October 1 – deadline for CGCI dues (initial payment for the fiscal year).
 - Delinquent organizations become ineligible to apply for liability insurance, group tax exemption

program and participate in the awards program

- **October 15** – deadline for filing the following if your fiscal year ends May 31
 - IRS tax return (form 990N or 990)
 - FTB tax return (form 199N)
 - ROCT annual report (form RRF-1); treasurer's report (form CT-TR-1)
- Dues for additional members may be submitted to CGCI and the district

NOVEMBER

- November 1-15: General Liability Insurance bill will arrive from CGCI and must be paid by January 15
- **November 15** - deadline for filing the following for organizations whose fiscal year ends **June 30**
 - IRS tax return (form 990N or 990)
 - FTB tax return (form 199N)
 - ROCT annual report (form RRF-1); treasurer's report (form CT-TR-1)
- Dues for additional members may be submitted to CGCI and the district

DECEMBER

- Dues for additional members may be submitted to CGCI and the district

JANUARY

- **January 1 - ROCT raffle registration (CT-NRP-1 + \$30) for the coming year (NEW 2023)**

[Nonprofit Raffles | State of California - Department of Justice - Office of the Attorney General](#)

As of **April 1, 2023**, the new Raffle Registration year will be the calendar year (January 1 – December 31). All Organizations with a current expiration date of August 31, 2023 will have expiration date extended to December 31, 2023. Four extra months for raffle fundraising.
The Raffle Report (CT-NRP-2) form is due by February 1, 2024
2024 Raffle Applications will be accepted starting on October 1, 2023

- **January 15** – Deadline to submit forms and premium payment for
 - CGCI General Liability Insurance
 - Payable to CGCI and mailed to **CGCI's Insurance Chairman (listed on the form)**
 - Forms available on the CGCI website
 - Go to www.californiagardenclubs.com: click on the **Forms & Publications Menu**
 - Under tab "Insurance" select **Application/Renewal Form**
 - Late fee of \$25 for premiums received after January 15
 - Directors & Officers Insurance
 - Payable and mailed **directly to the Insurance provider**
 - Go to www.californiagardenclubs.com/general-liability-insurance
 - Under Forms tab select **Directors & Officers (D&O) Insurance Information Flyer**
- January 31 – check California Sales Tax records for filing date
- Dues for additional members may be submitted to CGCI and the district

FEBRUARY

- **February 1 - ROCT raffle report (CT-NRP-2 no fee) of raffles held previous year. (NEW 2023)**
- **February 1** - Deadline for organizations in CGCI's Group Tax Exemption Program to submit renewal application and payment.
 - Forms and instructions for renewal will be sent to all GTEP participants by the GTEP chairman
 - Go to: <https://www.californiagardenclubs.com/gtep> for details.
 - Renewals are for the July 1-June 30 fiscal year, and must be postmarked by February 1 prior to the July 1 date. To renew the club [or district] must:
 - have paid CGCI and District dues for the current fiscal year
 - maintain a description of the activities of your club [or district] in order to document that the majority of your club [or district] activities are educational
 - maintain a record of the sources of receipts and the nature of expenditures, and submit a financial report for the previously completed fiscal year
 - **have filed all required Federal and California tax reports for the previous fiscal year**
 - have an authorized officer of your club [or district] give permission to CGCI each year, IN WRITING, that states your club [or district] wants to be included in the CGCI group tax exemption
- Dues for additional members may be submitted to CGCI and the district

MARCH-APRIL

- Dues for additional members may be submitted to CGCI and the district
- Contact information for new presidents and treasurers may be submitted to CGCI

JUNE-JULY

- Contact information for new presidents and treasurers may be submitted to CGCI
- Check to make sure all forms have been filed and all payments made
- Prepare final financial statements for the year and submit for review if required

IRS REQUIREMENTS:

1. **Who MUST file?** Any nonprofit organization whether it has received a federal tax exempt determination or not, and whose gross receipts are normally \$50,000 or less per tax year.
2. **What?** Electronic Form 990-N is for small nonprofits to use to satisfy a reporting rule for groups grossing \$50,000 or less. The “e-Postcard” is required of every exempt organization (except churches) that do not have to file (or choose to file) a Form 990 or a Form 990EZ.
3. **What else?**
 - a. Organizations that have **failed to file this form for three successive years** have had their tax-exempt status automatically **revoked by the IRS** and must apply to the IRS to reinstate their tax exempt status.
 - b. **Organizations that are members of CGCI’s Group Tax Exemption Program:**
 - i. **If revoked, club is NO LONGER a member of GTEP and cannot re-apply to GTEP** should they receive IRS reinstatement
4. **When?** The e-Postcard is due every year by the 15th day of the 5th month after the close of your tax year.
5. **Instructions for filing a Form 990-N:**
 - a. This can **only** be done on a computer (at home or public library, for example), it must not be downloaded and mailed in to the IRS.
 - b. **You will need your club's EIN** to file
 - i. **To apply for an EIN go to the [IRS ID/EIN Application page](#)**
 - c. **To File go to: [990-N online filing](#)**
6. **NOTE:** Beginning August 1, 2022, smaller charities that are eligible and choose to file Form 990-N, Electronic Notice for Tax-Exempt Organizations (e-Postcard), must sign into the IRS modernized authentication platform using either their active IRS username or create an account with ID.me, the current IRS credential service provider.
 - a. When accessing the Form [990-N Electronic Filing system](#), you will have three options:
 - b. **Sign in with their active IRS username:** Users with an active IRS username have the option to access the Form 990-N submission page using their existing IRS credentials or they can choose to create a new account with ID.me.
 - c. **Sign in with their existing ID.me account:** Users that have an ID.me account to access other IRS online services or from a state or federal agency can sign in using their existing ID.me account.
 - d. **Create a new ID.me account:** Users that don’t have an active IRS username credential must register and sign in with ID.me. ID.me account creation requires an email address and multi-factor authentication. Form 990-N filers who have an existing IRS username and register for an ID.me account must use the same email address.

WHAT ARE CALIFORNIA'S REQUIREMENTS?

The organization **MUST** file an annual state tax return with the Franchise Tax Board (FTB)

Note: It is called an "Exempt Organization Annual Information Return"

1. **Who?** The requirements are similar to those of the IRS... Any nonprofit organization whether it has received a state tax exempt determination or not, and whose gross receipts are normally \$50,000 or less per tax year.
 - a. Go to [Charities and nonprofits | FTB.ca.gov](#) for detailed information on FTB requirements.
 - b. What? Electronic form 199N is the FTB e-Postcard filed online.
 - c. Go to [199N California e-Postcard | FTB.ca.gov](#) for complete instructions and to start the filing process
 - d. You will need your 7-digit California Corporation Number or ID number assigned by the state. (Ex: 1234567)
 - e. You may elect to file Form 199

Registry of Charitable Trusts (ROCT) Initial Registration

All charitable corporations, unincorporated associations, trustees, or other persons holding assets in trust for charitable purposes must register with the Attorney General's Registry of Charitable Trusts **within 30 days** of initially receiving assets (funds, property, etc.). NOTE: For more information see the **California Attorney General Guide for Charities**. It can be downloaded from the CGCI website.

- Go to <https://www.californiagardenclubs.com/gtep/>
- In right sidebar (Non-profit Forms & Publications) select **CA Guidelines for Charities**

To complete initial registration, **submit the following documents and information to the Registry:**

1. Form CT-1 (available for download from <https://oag.ca.gov/charities/initial-reg>)
2. Founding documents, as follows:
 - a. Corporations: articles of incorporation and all amendments and current bylaws.
 - b. Associations: instrument creating the organization (bylaws, constitution, and/or articles of association).
 - c. Trusts: trust instrument or will and decree of final distribution.
 - d. Trustees for charitable purposes: statement describing your operations and charitable purpose.
3. IRS Form 1023, if submitted to IRS.
4. IRS determination letter, if received from IRS.
5. \$50.00 initial registration fee.
6. Upon completion of filing the CT-1 you will receive a CT ID number, i.e. CT-012345

Mail the above to:

California Attorney General's Office, Registry of Charitable Trusts
P.O. Box 903447, Sacramento, CA 94203-4470

ROCT Annual Filing

- Every charitable nonprofit corporation, unincorporated association or trustee holding assets for charitable purposes that is required to register with the Attorney General's Office **is also required to annually file Form RRF-1** regardless of whether the corporation files Form 990s annually or is on extended reporting.
- **NOTE:** Charities that are required to register and report to the Attorney General must also file a copy of their Form 990, 990-PF or 990-EZ, together with Form RRF-1. (From the California Attorney General's *Guide for Charities*)
- **As of February 1, 2020**, the newly updated Form RRF-1 and new form CT-TR-1 are required. Significant changes to the forms include:
 - **New Form CT-TR-1** must be filed annually by charities with annual revenue under \$50,000; and
 - The RRF-1 annual registration renewal form now requires reporting additional

- information, including noncash donations.
 - Depending on gross annual revenue and other factors, some or all of these may be required annually.
- **CT-TR-1 Form & Instructions (pdf) NEW: Annual Treasurer's Report** - Effective February 1, 2020: Charitable organizations whose total revenue for the fiscal year is under \$50,000 must file this form along with Form RRF-1 when they renew their registration with the Registry of Charitable Trusts.
 - A sample copy of CT-TR-1 may be found in **Appendix G**
- Renewal fees, if required.
- Copies of IRS Form 990, 990-EZ, or 990-PF, including all schedules. Form 990-N is not required by this office.

If you aren't sure if a federal or state form has been filed you can check:

- IRS: Go to the "Exempt Select Check" page on the IRS website and follow the instructions
 - <http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check>
- California: Go to the Attorney General's website
 - <http://oag.ca.gov/charities>
 - On right side of page click on "registry search"
 - Type your organization's name in the "Organization Name" box (be sure it is the official name)
 - Your record will appear with a complete list of the forms filed to date

GENERAL CGCI INFORMATION – WHERE DO I SEND THE CHECK?

- Information and forms are available on the CGCI website - <http://californiagardenclubs.com>
 - Click on Forms & Publications Menu
- Unless otherwise specified all checks are **PAYABLE TO CGCI** and mailed to the chairman listed on the pertinent form

CGCI MEMBERSHIP DUES

- Payment forms are to be completed online
- Initial payment due July 1:
 - Go to www.californiagardenclubs.com: click on the **Forms & Publications Menu**
 - In tab "Dues & Membership" under **DUES**: select **Annual Form (Club/APS Initial payment)**.
 - Click to open – follow the instructions to complete, print and submit electronically
 - Be sure to print TWO copies (one to mail, one for your records) prior to clicking the "submit" button
 - Click "submit"
 - Mail the printed copy with an initial dues payment covering the **number of members paid to that point** for the upcoming year (you do not need to wait until every renewing member is paid)
 - make check **payable to "CGCI"** and mail to the CGCI Chairman listed on the form.
 - check the math and that the numerical data matches the written data on the check
- Additional members:

Clubs or associate plant societies shall forward dues periodically, for additional members joining after July 1, to the membership chairman.

 - **NOTE: Dues for additional members may be paid at any time (upon receipt, monthly or quarterly)**
 - For CGCI additional member dues go to www.californiagardenclubs.com: click on the **Forms & Publications Menu**
 - In tab "Dues & Membership" under **DUES**: select **Additional Members Dues Form (Clubs/APS)**
 - Click to open – follow the instructions to complete and submit (same as original dues payment above)

CGCI OFFICIAL PROGRAMS AND PROJECTS

Each two year CGCI term brings **NEW CHAIRMEN and/or NEW MAILING ADDRESSES**. New information is highlighted in **yellow below** for donations and fees. Please make sure that you are using the correct form and mail address. You may now DONATE ONLINE via credit card or PayPal account. Information available at <http://californiagardenclubs.com/projects>.

CGCI GROUP TAX EXEMPTION PROGRAM: <http://californiagardenclubs.com/gtep>

The initial application fee is \$35 and annual renewal fee is \$15.

Sue Bennett, Chairman, gtep@cagardenclubs.org

- **Make check payable to: CGCI, "GTEP" in memo line**
- **Mail form and check to address on form**

LIABILITY INSURANCE: <https://www.californiagardenclubs.com/general-liability-insurance/>

Only eligible clubs and associate plant societies may participate. NOTE: Rates are subject to change. Effective dates – February 15 – February 15; Premiums due January 15. Notice of rate for coming year mailed in October to all insured groups.

Launa Gould, Chairman, <mailto:cgciinsurance@cagardenclubs.org>

- **Make check payable to: CGCI, "Insurance" in memo line**
- **Mail form and check to address on form**
- Late Fee- \$25.00 late fee will be charged if payment arrives after January 15.
- A \$15.00 processing fee will be charged for Additional Insured Certificate requests received less than 14 days prior to the event.

STATE PROJECTS: <http://californiagardenclubs.com>, click on "Projects & Fundraisers" (Menu)

• **CGCI ENDOWMENT FUNDS**

- Board of Trustees: Julie West, Chairman, julieawest@aol.com 707-484-6199
 - **Make check payable to CGCI, "Endowments" in memo line**
 - Mail check to: California Garden Clubs, P.O. Box 823, San Fernando CA 91341-0823
 - OR DONATE ONLINE (credit card or PayPal account).
 - Forms available at <http://californiagardenclubs.com/projects>

• **HONOR BOOK**

Bette Lanford, Chairman

- **Make check payable to: CGCI, "honor book" in memo line**
- Mail check to: California Garden Clubs, P.O. Box 823, San Fernando CA 91341-0823
- Or DONATE ONLINE (credit card or PayPal account).
- Forms available at <http://californiagardenclubs.com/projects>

• **LIFE MEMBERSHIPS (CGCI, Pacific Region, NGC)**

- **Linda Travis**, Chairman, Lindatravis56@gmail.com
- Obtain appropriate application from the CGCI website <https://www.californiagardenclubs.com/lifememberships/>
- **NEW 2023 – The form is now an online form to be submitted electronically with printed copy mailed with check.**
 - **Select the appropriate option – CGCI, PRGC or NGC**
 - **Complete the form.**
 - **Print TWO copies, one to mail with check, one for your records**
 - **Make check payable to CGCI, PRGC OR NGC as instructed on the form**
 - **Mail check with form to address listed on the form**

- **PENNY PINES**
 - **Terry Sampson**, Chairman, pennypines@cagardenclubs.org
 - **Checks are payable to Forest Service USDA** (\$68 increments)
 - Mail check to: Individual forests, addresses available on form at CGCI website
 - **Donation and notification form at:** www.californiagardenclubs.com/penny-pines
- **PRESIDENT'S PROJECT 2023-25: "Building the CGCI Scholarship Fund"**
 - **Terri Taylor**, Chairman, <mailto:territdt@gmail.com>
 - **Make check payable to: CGCI**, "President's Project 2023-25" in memo line
 - **Mail check to address on the form**
 - **OR DONATE ONLINE** (credit card or PayPal account).
 - Forms and details: <https://www.californiagardenclubs.com/presidents-project-2023-2025/>
- **PROJECT BLACK POINT GARDEN (new 2021)**
- **Julie A. West**, Chairman. <mailto:julieawest@aol.com>
 - **Make check payable to: CGCI**, "Black Point Garden" in memo line
 - Mail check and form to address listed on form
 - OR DONATE ONLINE (credit card or PayPal account).
 - Forms available at <http://californiagardenclubs.com/projects>
- **SCHOLARSHIPS**
 - **Martha Smyser**, Chairman, <mailto:mbsmyser12@gmail.com>
 - **Make check payable to: CGCI**, "Scholarship" in memo line
 - Mail check to: California Garden Clubs, P.O. Box 823, San Fernando CA 91341-0823
 - Or DONATE ONLINE (credit card or PayPal account).
 - Forms available: <https://www.californiagardenclubs.com/scholarships/>
- **SEMPERVIRENS FUND & Big Basin Recovery Fund**
 - **Judy Unrine**, Judysgarden01@gmail.com; & **Kathy Taylor de Murillo**, hildrataylor1947@gmail.com Co-Chairman
 - **Make check payable to CGCI**, indicate "Sempervirens Fund or Big Basin Recovery" in memo line
 - Mail check to: California Garden Clubs, P.O. Box 823, San Fernando CA 91341-0823 OR DONATE ONLINE credit card or PayPal account).
 - Forms available at <http://californiagardenclubs.com/projects>

Group Tax Exemption Program Organization Information Sheet

The following information is required to file annual reports with the IRS and/or the state of California.

*****Please keep with your important papers and share with all appropriate officers*****

Organization Name: _____

For Club or APS: Your District's Name: _____

*Our **Federal Employer Identification Number**: _____

Refer to the IRS website <https://www.irs.gov/charities-and-nonprofits> under Tax-Exempt Organization Search (TEOS) to find your club EIN.

An Employer Identification Number (EIN) is also known as a Federal Tax Identification Number, Federal Employer Identification Number (FEIN), Tax Identification Number TIN or Tax ID that the Government assigns to an entity to identify the business (including non-profit organizations).

- It is a 9-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes.

*Our **California Corporation or Franchise Tax Board** entity number: _____

CA FTB website <https://www.ftb.ca.gov/file/business/types/charities-nonprofits>. Scroll to **Check your account status**; Find out if your account is active or suspended: [Entity Status Letter](#) [Revoked exempt organizations](#)

Like the EIN, it is a 7-digit number (1234567) assigned by the Attorney General (for corporations) or FTB for filing and reporting purposes

*Our **California Registry of Charitable Trust** registration number _____

Search the Files of the Registry of Charitable Trusts <https://rct.doj.ca.gov/Verification/Web/Search.aspx?facility=Y>

Go to the California Attorney General's website: www.oag.ca.gov/charities/forms and download CT-1, CT-TR-1, RRF-1, CT-NRP-1 and CT-NRP-2

- It is a 6-digit number (example: CT 012345) assigned by the Attorney General's office when the initial registration application is approved.
- Your organization will be listed on the California Registry which is available to the public

*Our **California Registry of Charitable Trust Raffle** registration number _____

- It is a 4-digit number assigned by the Attorney General's office when the initial raffle registration application is approved.

*Our **California Board of Equalization Seller's Permit** number _____

- Any organization conducting sales (plants, logo items, cookbooks etc.) are required to register with BOE and pay sales tax annually. A xxx-xxxxxx number is issued by the BOE

***PLEASE NOTE: Each of the above numbers must be unique to your organization. DO NOT use a number assigned to California Garden Clubs, Inc. or to your District.**

Organizations must file annually by November 15th following the close of the fiscal year June 30th

Those organizations with total annual revenue of \$50,000 or less may file IRS 990-N and FTB 199N online.

- You will need a password to complete and submit the IRS 990-N form.
- Choose a password for the organization NOT one that is personal to an individual. And NEVER ONE THAT IS USED FOR ANOTHER ACCOUNT.
- The password should be known to at least the President and Treasurer.
- When officers change at the end of a term, the password should be passed to the new officers.

IRS filing:

Login ID (it's the IRS EIN) _____

Our password _____

California FTB filing:

Login ID (it's the CA FTB entity #) _____



MAIL TO:
Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

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

**INITIAL
REGISTRATION FORM
STATE OF CALIFORNIA
OFFICE OF THE ATTORNEY GENERAL
REGISTRY OF CHARITABLE TRUSTS**
(Government Code Sections 12580-12599.7)

(For Registry Use Only)

Part A - Identification of Organization

Name of Organization:

Mailing Address:

Telephone number:

City:

E-mail address:

State:

Fax number:

ZIP Code:

Website:

Federal Employer Identification Number (FEIN):

Corporation or Organization Number:

Part B - Registration Fee

A \$25 REGISTRATION FEE must accompany this registration form. Make check payable to DEPARTMENT OF JUSTICE.

Part C - List of Trustees or Directors and Officers

Names and addresses of ALL trustees or directors and officers (attach a list if necessary):

Name:

Position:

Address:

City:

State:

ZIP Code:

Name:

Position:

Address:

City:

State:

ZIP Code:

Name:

Position:

Address:

City:

State:

ZIP Code:

Name:

Position:

Address:

City:

State:

ZIP Code:

Part D - Organization Activities

Describe the primary activity of the organization (a copy of the material submitted with the application for federal or state tax exemption will normally provide this information). If the organization is based outside California, comment fully on the extent of activities in California and how the California activities relate to total activities. In addition, list all funds, property, and other assets held or expected to be held in California. Attach additional sheets if necessary.



Part E - Assets and Accounting Period

If assets (funds, property, etc.) have been received, enter the date first received.	Registration with the Attorney General is required within <u>thirty</u> days of receipt of assets.
Date assets first received in/from California:	

What annual accounting period has the organization adopted? Fiscal Year Ending (Month/Day):

Part F - Founding Documents

Attach the organization's founding documents as follows:

- A) Corporations - a copy of the endorsed / certified articles of incorporation and all amendments and current bylaws. If incorporated outside California, enter the date the corporation qualified through the California Secretary of State's Office to conduct activities in California.
- B) Associations - a copy of the instrument creating the organization (bylaws, constitution, and/or articles of association / organization).
- C) Trusts - a copy of the trust instrument or will and decree of final distribution.
- D) Trustees for charitable purposes - a statement describing operations and charitable purpose.

Part G - Federal Tax Exempt Status

Has the organization applied for or been granted IRS tax-exempt status? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Date of application for Federal tax exemption:	
Date of exemption letter:	Exempt under Internal Revenue Code section 501(c) ()
If known, are contributions to the organization tax-deductible? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Attach a copy of the Application for Recognition of Exemption (IRS Form 1023 or 1024) and the determination letter issued by the IRS.	

Part H - Fundraising Professionals

Does the organization contract with or otherwise engage the services of any commercial fundraiser for charitable purposes, fundraising counsel, or commercial coventurer (as defined in Government Code sections 12599-12599.2)? If yes, provide the name(s), address(es), telephone number(s), and registration number(s) assigned by the Registry of Charitable Trusts of the provider(s). Attach additional sheets if necessary.

<input type="checkbox"/> Commercial Fundraiser (#)	<input type="checkbox"/> Fundraising Counsel (#)	<input type="checkbox"/> Commercial Coventurer (#)
Name:		Telephone Number:
Address:	City:	State: ZIP Code:
<input type="checkbox"/> Commercial Fundraiser (#)	<input type="checkbox"/> Fundraising Counsel (#)	<input type="checkbox"/> Commercial Coventurer (#)
Name:		Telephone Number:
Address:	City:	State: ZIP Code:
<input type="checkbox"/> Commercial Fundraiser (#)	<input type="checkbox"/> Fundraising Counsel (#)	<input type="checkbox"/> Commercial Coventurer (#)
Name:		Telephone Number:
Address:	City:	State: ZIP Code:



Part I - Please respond to the following list of questions and provide supplemental information if applicable.

1. List all DBAs and names of the organization uses or has used.
2. List all states in which you solicit charitable donations or have registered to do so, or in which you are exempt from registration but operate.
3. Is the organization under common control, does it have a close connection with, or is it related to, any other nonprofit or for-profit organization or trust? If yes, identify by name, address, and telephone.
4. Has the organization's IRS tax-exempt status ever been denied, revoked, or modified? If yes, please explain circumstances on a separate sheet.
5. Has the organization's tax-exempt status ever been suspended or revoked by the Franchise Tax Board? If yes, please explain circumstances on a separate sheet.
6. Has the organization's corporation status ever been suspended or revoked by the Secretary of State? If yes, please explain circumstances on a separate sheet.
7. Are any officers, directors, trustees, or employees related by blood, marriage or adoption? If yes, identify by name, title and relationship.
8. Has the organization or any of its officers, directors, or trustees been the subject of a court or administrative proceeding in any state regarding any solicitation or registration? If yes, please explain on a separate sheet.
9. Have any of the organization's officers, directors, or trustees been convicted of any crime involving the misuse or misappropriation of funds, or any crime involving deception in the operation of a charity? If yes, identify by name and title.

Please note that the Form CT-1 is a public document which will be posted on the Registry's website. If you wish to maintain the confidentiality of any attachment to the Form CT-1, you must request that the attachment not be maintained in the Public File.

Part J - Signature

I declare under penalty of perjury that I have examined this registration form, including accompanying documents, and to the best of my knowledge and belief, the form and each document are true, correct, and complete, and I am authorized to sign.

Signature _____ Title _____ Date _____

The organization will be required to file financial reports annually on Form RRF-1 (Annual Registration/Renewal Fee Report) no later than four months and fifteen days after the end of the organization's accounting period. Organizations with \$50,000 or more in total revenue are also required to file the applicable IRS Form 990, with all attachments and schedules, as filed with the IRS. Organizations with less than \$50,000 in total revenue are generally required to file Form CT-TR-1. All Registry forms can be found on the Attorney General's website at www.oag.ca.gov/charities.

For additional information, please refer to the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Government Code sections 12580-12599.8) and the Administrative Rules and Regulations pursuant to the Act (California Code of Regulations, Title 11, Sections 300-312.1), and other resources available on the Attorney General's website at www.oag.ca.gov/charities.

Additional information is available on the Attorney General's website at www.oag.ca.gov/charities. You may also call the Attorney General's Registry of Charitable Trusts at (916) 210-6400 or fax at (916) 444-3651 or contact the Registry via email at Registration@doj.ca.gov.



MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

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

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code

11 Cal. Code Regs. sections 301-306, 309, 311, and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

(For Registry Use Only)

Name of Organization _____

List all DBAs and names the organization uses or has used _____

Address (Number and Street) _____

City or Town, State, and ZIP Code _____

Telephone Number _____

E-mail Address _____

Check if:

☐ Change of address

☐ Amended report

State Charity Registration Number _____

Corporation or Organization No. _____

Federal Employer ID No. _____

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312) Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

PART A - ACTIVITIES

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

Total Revenue \$ _____

(including noncash contributions) _____

Noncash Contributions \$ _____

Total Assets \$ _____

Program Expenses \$ _____

Total Expenses \$ _____

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

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?		
5. During this reporting period, did the organization receive any governmental funding?		
6. During this reporting period, did the organization hold a raffle for charitable purposes?		
7. Does the organization conduct a vehicle donation program?		
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?		
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

Signature of Authorized Agent _____

Printed Name _____

Title _____

Date _____



Office of the Attorney General

Registry of Charitable Trusts

Privacy Notice

As Required by Civil Code § 1798.17

Collection and Use of Personal Information. The Attorney General's Registry of Charitable Trusts (Registry), a part of the Public Rights Division, collects the information requested on this form as authorized by the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Gov. Code § 12580 et seq.) and regulations adopted pursuant to the Act (Cal. Code Regs., tit. 11, §§ 300-316). The Registry uses the information in the administration and enforcement of the Act, including to register, renew, or update your organization's registration or to prepare reports pursuant to the Act. The Attorney General may also use the information for additional purposes, including in support of investigations and law enforcement actions, providing public access to information as required by the Act (Gov. Code §§ 12587, 12587.1, 12590), and making referrals to other law enforcement agencies. Any personal information collected by state agencies is subject to the limitations in the Information Practices Act and state policy. The Department of Justice's general privacy policy is available at www.oag.ca.gov/privacy-policy.

Providing Personal Information. All the personal information requested in the form must be provided. An incomplete submission may result in the Registry not accepting the form, and cause your organization to be out of compliance with legal requirements to operate in California.

Access to Your Information. The completed form is a public filing that will be made available on the Attorney General's website at www.oag.ca.gov/charities pursuant to the public access requirements of the Act. You may review the records maintained by the Registry that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

Possible Disclosure of Personal Information. In order to process the applicable registration, renewal, registration update, application, or report, we may need to share the information on this form with other government agencies. We may also share the information to further an investigation, including an investigation by other government or law enforcement agencies. In addition, the information is available and searchable on the Attorney General's website.

The information provided may also be disclosed in the following circumstances:

- With other persons or agencies where necessary to perform their legal duties, and their use of your information is compatible and complies with state law, such as for investigations or for licensing, certification, or regulatory purposes;
- To another government agency consistent with state or federal law.

Contact Information. For questions about this notice or access to your records, contact the Registrar of Charitable Trusts, 1300 I Street, Sacramento, CA 95814 at rct@doj.ca.gov or (916) 210-6400.

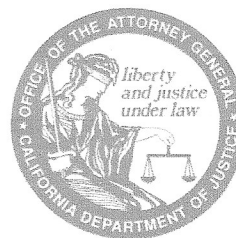
MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400

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

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

Section 12586 and 12587, California Government Code
11 Cal. Code Regs. section 301-306, 309, 311 and 312

(FORM RRF-1)



The purpose of the Annual Registration Renewal Fee Report (Form RRF-1) is to assist the Attorney General's Office with early detection of charity fiscal mismanagement and unlawful diversion of charitable assets.

WHO MUST FILE A FORM RRF-1?

Every charitable nonprofit corporation, unincorporated association or trustee holding assets for charitable purposes that is required to register with the Attorney General's Office is also required to annually file Form RRF-1, even if the corporation does not file Form 990s annually or is on extended reporting with the Internal Revenue Service. Only those charitable entities and trustees required by law to register with the Attorney General are required to file Form RRF-1. Entities exempt from the filing requirement include:

- (1) a government agency,
- (2) a religious corporation sole,
- (3) a cemetery corporation regulated under Chapter 12 of Division 3 of the Business and Professions Code,
- (4) a political committee defined in Section 82013 of the California Government Code which is required to and which does file with the Secretary of State any statement pursuant to the provisions of Article 2 (commencing with Section 84200) of Chapter 4 of Title 9,
- (5) a charitable corporation organized and operated primarily as a religious organization, educational institution or hospital,
- (6) a health care service plan that is licensed pursuant to Section 1349 of the Health and Safety Code and reports annually to the Department of Managed Health Care,
- (7) corporate trustees which are subject to the jurisdiction of the Commissioner of Financial Institutions of the State of California or to the Comptroller of Currency of the United States. However, for testamentary trusts, such trustees should file a copy of a complete annual financial summary which is prepared in the ordinary course of business. See Probate Code sections 16060-16063.

WHAT TO FILE

ALL REGISTRANTS, regardless of the amount of total revenue, must file Form RRF-1 with the Attorney General's Registry of Charitable Trusts no later than four months and fifteen days after the organization's accounting period ends (May 15 for calendar year filers).

A copy of IRS Form 990, 990-PF, 990-EZ, or 1120 as filed with IRS, together with all attachments and schedules, must be filed with the Attorney General's Registry of Charitable Trusts, together with Form RRF-1. Schedule B is not required. Organizations whose revenue falls below the threshold for filing IRS Form 990-EZ shall file Form RRF-1 with the Registry, together with a treasurer's report (CT-TR-1) sufficient to identify and account for revenue, assets and disbursements. [See instructions for Form CT-TR-1.]

EXTENSIONS FOR FILING

Extensions of time for filing Form RRF-1 will be allowed if an organization has received an extension from the Internal Revenue Service for filing the IRS Form 990, 990-PF, 990-EZ, or 1120. An organization shall file both forms (RRF-1 and IRS Form 990, 990-PF, 990-EZ, or 1120) with the Registry of Charitable Trusts at the same time, together with (1) the applicable renewal fee; and (2) a copy of all requests to IRS for an extension and, where approval of the extension is not automatic, a copy of each approved extension request. IT IS NOT NECESSARY TO SEND A COPY OF THE EXTENSION REQUEST PRIOR TO FILING THE REPORT.

ANNUAL REGISTRATION RENEWAL FEE

All registrants must include with Form RRF-1 the appropriate registration renewal fee based on the registrant's total revenue (the reported total revenue on Form 990, 990-PF, 990-EZ, or CT-TR-1) for the preceding fiscal year, as follows:

Total Revenue	Fee
Less than \$50,000	\$25
Between \$50,000 and \$100,000	\$50
Between \$100,001 and \$250,000	\$75
Between \$250,001 and \$1 million	\$100
Between \$1,000,001 and \$5 million	\$200
Between \$5,000,001 and \$20 million	\$400
Between \$20,000,001 and \$100 million	\$800
Between \$100,000,001 and \$500 million	\$1,000
Greater than \$500 million	\$1,200

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

STATE CHARITY REGISTRATION NUMBER

The State Charity Registration Number is the Charitable Trust (CT) number assigned to an organization by the Registry of Charitable Trusts at the time of registration. If you do not know the organization's State Charity Registration Number, you may look it up using the Registry Search feature on the Attorney General's website at www.oag.ca.gov/charities. If you are unable to locate the State Charity Registration Number, leave that line blank and Registry staff will insert the number when it is received in the Registry of Charitable Trusts.

OTHER IDENTIFICATION NUMBERS

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

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

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

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

PART A

Provide the beginning and ending dates of the most recent full accounting period (Month/Day/Year). An accounting period may be by calendar year (ex: 01/01/2016-12/31/2016) or by fiscal year (ex: 07/01/2016-06/30/2017).

For each amount, report only whole dollars without rounding (e.g., \$100.99 should be reported as \$100).

Total Revenue - is the amount earned and received during the current year and it includes all contributions (including noncash contributions), gifts, grants, investment income, membership dues, program service revenues, special event revenue, and other revenue. For charities reporting to the IRS it is the amount reported as total revenue on IRS Form 990, Part 1, line 12; IRS Form 990-EZ, Part 1, line 9; IRS Form 990-PF, Part 1, line 12.

Noncash Contributions - Are noncash donations made to a charity. Common examples are donations of food, clothing, equipment, pharmaceutical and medical supplies. Noncash contributions exclude contributions made by cash, check, electronic funds transfer, debit card, credit card, or payroll deduction. For charities reporting to the IRS it is the amount reported to the IRS Form 990, Part VIII, line 1g.

Total Assets - Are resources owned by the charity which have current or future economic value that can be measured. For charities reporting to the IRS it is the amount reported in IRS Form 990, Part X, line 16, column (B); IRS Form 990-EZ, Part II, line 25, column (B); and IRS Form 990-PF, Part II, line 16, column (B).

Program Expenses - Are expenses incurred by the organization to further its exempt purposes. For charities reporting to the IRS it is the amount reported in IRS Form 990, Part IX, line 25, column (B); IRS Form 990-EZ, Part III, line 32; and IRS Form 990-PF, Part 1, line 26, column (d). If you are not required to file Form 990, 990-EZ, nor 990-PF with the IRS because total annual revenue was under \$50,000, and are instead filing the required Form CT-TR-1, leave Program Expense blank.

Total Expenses - Are all expenses paid or incurred by the organization including program expenses, fundraising expenses, employee salary & wages, accounting, depreciation, management and administrative expenses. For charities reporting to the IRS it is the amount reported in IRS Form 990, Part IX, line 25, column (A); IRS Form 990-EZ, Part 1, line 17; and IRS Form 990-PF, Part 1, line 26, column (a).

PART B

PART B, QUESTION #1

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

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

PART B, QUESTION #2

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

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

PART B, QUESTION #3

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

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

PART B, QUESTION #4

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

PART B, QUESTION #5

If "yes," provide an attachment listing the name of each funding source, the name of the agency, mailing address, contact person, and telephone number. **Do not submit IRS Schedule B as a response to this question.** The required attachment must be made available for public viewing.

PART B, QUESTION #6

If "yes," provide an attachment listing the date of each raffle.

PART B, QUESTION #7

If "yes," provide an attachment describing whether the vehicle donation program is operated by the charity or a commercial fundraiser, together with the name, mailing address, telephone number and e-mail address for each commercial fundraiser.

PART B, QUESTION #8

If you received over \$2 million in total revenue, as reported on IRS Form 990, 990-PF or 990-EZ, audited financial statements using generally accepted accounting principles are required. Audit must be conducted by independent certified public accountant in conformity with generally accepted auditing standards. You may deduct from total revenue grants and contracts for services with governmental entities for which the governmental entity requires an accounting of how grant funds were spent (to the issuing government entity).

PART B, QUESTION #9

"Restricted assets" are assets the charity holds that may be used only for a specific purpose. The restriction may come from the governing documents, a condition imposed by the donor, or the solicitation that led to the donation. Examples of restrictions are endowment funds, building funds, gifts for specific purposes, and fiscally-sponsored projects. For organizations filing the IRS Form 990, refer to the Balance Sheet. If the line reporting net assets without donor restrictions is a negative number, and the line reporting net assets with donor restrictions is a positive number, answer "yes."

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

- 1) A written statement confirming that all restricted funds were used consistent with their restricted purpose, and explaining why unrestricted net assets were negative at the end of the reporting period, and
- 2) Proof of directors' and officers' liability insurance coverage. Please include a cover note stating "confidential" when submitting the proof of insurance.

SIGNATURE

A signature of an authorized agent is required. An authorized agent may be the president or chief executive officer, treasurer or chief financial officer of a public benefit corporation; or a trustee if the organization is a trust; or other authorized agent of the organization. Signatures do not need to be original inked signature. Copies or electronic signatures are acceptable.



MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

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

ANNUAL TREASURER'S REPORT ATTORNEY GENERAL OF CALIFORNIA

Section 12586, California Government Code
11 Cal. Code Regs., Section 301

(FORM CT-TR-1)

(For Registry Use Only)

Name of Organization	State Charity Registration Number
Address (Number and Street)	Corporation or Organization No.
City or Town, State and ZIP Code	Federal Employer I.D. No.
For annual accounting period (beginning / / ending / /)	

BALANCE SHEET

ASSETS

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

LIABILITIES

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

FUND BALANCE

Total Assets less Total Liabilities	\$
-------------------------------------	----

REVENUE STATEMENT

REVENUE

Cash Contributions	\$
Noncash Contributions	\$
Program Revenue	\$
Investments	\$
Special Events	\$
Other Revenue	\$
TOTAL REVENUE	\$

NET REVENUE

Total Revenue less Total Expenses	\$
-----------------------------------	----

EXPENSES

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

I hereby declare under penalty of perjury that I have examined this report, including accompanying documents, and, to the best of my knowledge and belief, the content is true, correct and complete and I am authorized to sign.

Signature of Authorized Agent

Printed Name

Title

Date

Appendix D
**APPLICATION FOR REGISTRATION
NONPROFIT RAFFLE PROGRAM**
(California Penal Code section 320.5)



MAIL TO:
Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

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

The registration period is January 1 to December 31.

**A CHECK IN THE AMOUNT OF \$30 MADE PAYABLE TO
DEPARTMENT OF JUSTICE MUST ACCOMPANY THIS
REGISTRATION FORM**

(For Registry Use Only)

Proof of California Franchise Tax Board exempt status must be attached to this registration application. This application will otherwise be deemed deficient and returned to the organization.

(For Registry Use Only)

Name of Organization:

Raffle Registration Number: _____

Address of Organization:

Provide at least one of the following:

City or Town, State and ZIP Code:

State Charity Registration Number: _____

E-mail Address:

Federal Employer Identification Number (FEIN): _____

Telephone Number:

SOS Corporation Number: C _____

Fax Number:

FTB Organization Number: _____

Please list the date your organization first qualified to conduct business in the State of California: _____

Specify the organization's tax - exempt status pursuant to California Revenue and Taxation Code section:

☐ 23701a Labor, agricultural, or horticultural organizations

☐ 23701g Nonprofit pleasure and recreation clubs

☐ 23701b Fraternal beneficiary societies, orders or associations

☐ 23701k Religious or apostolic corporations having common or

☐ 23701d Religious, charitable, scientific, testing for public safety, literary, educational, amateur sports or prevention of cruelty to children or animals organization

☐ 23701l Domestic fraternal societies, orders or associations

☐ 23701e Business leagues, chambers of commerce, real estate boards, and boards of trade

☐ 23701t Homeowners and associations

☐ 23701f Civic leagues, social welfare organizations and local employee organizations

☐ 23701w Veterans organizations

Proposed date(s) of raffle(s) [REQUIRED]

(month/day/year) (After December 31, a new registration is required.)

I declare under penalty of perjury under the laws of the State of California that I have examined this application for registration, including accompanying documents, that the content is true, correct and complete, and I am authorized to sign.

Signature of Authorized Officer or Director Who Prepared This Form

Date

Printed Name of Authorized Officer or Director

Title of Authorized Officer or Director



Office of the Attorney General
Registry of Charitable Trusts
Privacy Notice
As Required by Civil Code § 1798.17

Collection and Use of Personal Information. The Attorney General's Registry of Charitable Trusts (Registry), collects the information requested on this form as authorized by Penal Code section 320.5 and regulations adopted pursuant to the statute (Cal. Code Regs., tit. 11, §§ 410-426). The Registry uses the information to register or to prepare reports pursuant to the statute and nonprofit raffle program regulations. The Attorney General may also use the information for additional purposes, including in support of investigations and law enforcement actions, providing public access to information as required by the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Gov. Code § 12580 et seq.), and making referrals to other law enforcement agencies. Any personal information collected by state agencies is subject to the limitations in the Information Practices Act and state policy. The Department of Justice's general privacy policy is available at www.oag.ca.gov/privacy-policy.

Providing Personal Information. All the personal information requested in the form must be provided. An incomplete submission may result in the Registry not accepting the form, and cause your organization to be out of compliance with legal requirements to operate in California.

Access to Your Information. The completed form is a public filing that will be made available on the Attorney General's website at www.oag.ca.gov/charities pursuant to the public access requirements of the Act. You may review the records maintained by the Registry that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

Possible Disclosure of Personal Information. In order to process the applicable registration or report, we may need to share the information on this form with other government agencies. We may also share the information to further an investigation, including an investigation by other government or law enforcement agencies. In addition, the information is available and searchable on the Attorney General's website.

The information provided may also be disclosed in the following circumstances:

- With other persons or agencies where necessary to perform their legal duties, and their use of your information is compatible and complies with state law, such as for investigations or for licensing, certification, or regulatory purposes;
- To another government agency consistent with state or federal law.

Contact Information. For questions about this notice or access to your records, contact the Registrar of Charitable Trusts, 1300 I Street, Sacramento, CA 95814 at rct@doj.ca.gov or (916) 210-6400.

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400

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

Instructions for Application for Registration Nonprofit Raffle Program (CT-NRP-1)



Before conducting raffle activities, including selling tickets, organizations must first register for the raffle and also obtain a written confirmation of raffle registration from the Attorney General's Registry of Charitable Trusts (Registry). Raffles cannot be operated, nor may tickets be sold, traded or redeemed over the internet. At least 90 percent of gross receipts (total amount before deduction of expenses) from the raffle tickets sales must be used for the charitable or beneficial purposes of the organization conducting the raffle or for the benefit of another eligible organization. Review Penal Code section 320.5 to ensure your organization complies with all statutory requirements. The Penal Code and Frequently Asked Questions (FAQs) for raffles is available on the Attorney General's website at www.oag.ca.gov/charities.

To apply for a Raffle Registration use the Registry's form (CT-NRP-1) and complete all fields. Incomplete applications will not be processed.

1. Name: The name of the raffle applicant must match exactly the name of the organization as it appears on the organization's Secretary of State (SOS) or Franchise Tax Board (FTB) documents. If your organization is in a parent/child relationship with another organization, the parent organization must register for raffle activities.

2. Identification Numbers: Provide at least one of the organization's nonprofit identification numbers:

- State Charity Registration Number (CT # from the Registry of Charitable Trusts);
- Federal Employer Identification Number (nine-digit number received from the IRS);
- Corporation number (number from the SOS) or Exempt organization number (the number you received from the FTB). An organization will either have a corporation number or an organization number (not both).

3. One-Year Requirement: The applicant must be qualified to conduct business in California for at least one year before applying for a raffle registration. (Penal Code, § 320.5.) "Qualified to conduct business in California" means: (1) registered and in good standing with the Registry of Charitable Trusts, if required by California law, and (2) in good standing with the SOS and FTB. Eligibility is based on tax-exempt status under California law pursuant to the Revenue & Taxation Code. A federal 501(c) status letter does not determine the one-year eligibility. Provide the tax exempt status effective date found on the FTB exemption letter, or the date the organization incorporated with the SOS.

4. Tax-Exempt Status: Check the box of the appropriate tax-exempt status. This number may be found on the FTB tax-exemption determination or status letter. A copy of the organization's Section 23701 tax exempt status determination letter can be obtained from the FTB at www.ftb.ca.gov or by telephone at (916) 845-4171.

5. Date of Raffle: Provide a proposed raffle date (month/day/year). The registration year is from January 1 to December 31. After December 31, a new registration is required. If you plan to sell raffle tickets during one year, but conduct the drawing the next year, you must register for both years.

6. Signature: The CT-NRP-1 Form must be signed by an authorized officer or director of the organization (e.g., president or chief executive officer, treasurer or chief financial officer).

Submit the CT-NRP-1 Form, a copy of your FTB determination letter or entity status letter, and a check made payable to "Department of Justice" in the amount of \$30, at least 60 days prior to raffle activity. Applications are processed in the order received and no expedited services are available.

Mail to: Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

Contact the Registry of Charitable Trusts if you have questions at raffles@doj.ca.gov.

Appendix E
NONPROFIT RAFFLE REPORT



MAIL TO:
Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

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

A report must be completed for each year in which a raffle was conducted (January 1 through December 31).

The report is due on or before February 1.
(California Penal Code section 320.5)

(For Registry Use Only)

PART A: General Organization Reporting Information

Name of Organization: _____

Address of Organization: _____

City or Town, State and ZIP Code: _____

E-mail Address: _____

Telephone Number: _____

Fax Number: _____

Provide at least one of the following:

State Charity Registration Number: _____

Raffle Registration Number: _____

Federal Employer Identification Number (FEIN): _____

SOS Corporation Number or FTB Organization Number: _____

Part B: Raffle Information

1. Raffle year ending December 31, _____ (Year)

2. Aggregate gross receipts from the operation of raffle(s): \$ _____

3. Aggregate direct costs incurred by the organization from the operation of raffle(s): \$ _____

At least 90% of the gross receipts received from ticket sales must be used for the beneficial or charitable purpose of the eligible organization or for the benefit of another eligible organization. Did direct costs exceed 10% of gross receipts and did your organization use funds from sources *other* than from ticket sales to offset costs? ☐ Yes ☐ No

If yes,

4(A) Total funds *from sources other than ticket sales* used for the administration or other costs of conducting the raffle(s)?

\$ _____

4(B) What was the source of these funds?

5. Describe the charitable or beneficial purpose for which the raffle proceeds were used. _____

NONPROFIT RAFFLE REPORT



6. Were some or all of the raffle proceeds used for the benefit of another eligible nonprofit organization? ☐ Yes ☐ No

If the answer is yes, provide the following information below for each organization for which the proceeds were used. Attach additional sheets of paper, if necessary.

Recipient Organization	\$ Dollar Amount of Raffle Proceeds to Recipient Organization
Address of Recipient Organization	Contact Person for Recipient Organization
City, State, and ZIP Code	Telephone Number of Recipient Organization

Part C: Certification by Authorized Officer or Director of Reporting Organization

I hereby certify that:

	True	False
1) At least 90% of the gross receipts (total dollar amount prior to deduction of expenses) received from the sale of raffle tickets was used for the beneficial or charitable purposes of the eligible organization conducting the raffle or for the benefit of another eligible organization.		
2) None of the funds required to be used for beneficial or charitable purposes were provided to an officer, director or member (as defined by Corporations Code section 5056) of the organization which conducted the raffle(s).		
3) No person involved in or connected with the conduct of the raffle(s) was compensated by the organization conducting the raffle(s) from raffle proceeds required to be used for beneficial or charitable purposes.		
4) No gaming machine, apparatus or device, including but not limited to one which meets the definition of a slot machine as described in California Penal Code sections 330a, 330b, or 330.1, was used in conducting the raffle(s).		
5) No individual corporation, partnership or other legal entity has or holds a financial interest in the conduct of the raffle(s) other than the organization conducting the raffle(s) or any private, nonprofit eligible organization which received funds from the raffle(s).		
6) No raffle was conducted, and no raffle tickets were sold, traded, or redeemed, within an operating racetrack enclosure, satellite wagering facility, or gambling establishment.		
7) Tickets were not sold, traded or redeemed over the Internet.		
8) Raffle funds were not used for any purpose outside of California.		

If the answer to any question in Part C, Items 1 through 8, was "False," please explain the circumstances that support the answer. Use additional sheets of paper, if necessary, for the explanation. If the answer to more than one question in Part C was "False," reference the question number next to each explanation.

I declare under penalty of perjury under the laws of the State of California that I have examined this report, including accompanying documents, that the content is true, correct and complete, and I am authorized to sign.

Signature of Authorized Officer or Director Who Prepared the
Report

Date

Printed Name of Authorized Officer or Director

Title of Authorized Officer or Director



(Rev. 08/2022)

Office of the Attorney General
Registry of Charitable Trusts
Privacy Notice
As Required by Civil Code § 1798.17

Collection and Use of Personal Information. The Attorney General's Registry of Charitable Trusts (Registry), collects the information requested on this form as authorized by Penal Code section 320.5 and regulations adopted pursuant to the statute (Cal. Code Regs., tit. 11, §§ 410-426). The Registry uses the information to register or to prepare reports pursuant to the statute and nonprofit raffle program regulations. The Attorney General may also use the information for additional purposes, including in support of investigations and law enforcement actions, providing public access to information as required by the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Gov. Code § 12580 et seq.), and making referrals to other law enforcement agencies. Any personal information collected by state agencies is subject to the limitations in the Information Practices Act and state policy. The Department of Justice's general privacy policy is available at www.oag.ca.gov/privacy-policy.

Providing Personal Information. All the personal information requested in the form must be provided. An incomplete submission may result in the Registry not accepting the form, and cause your organization to be out of compliance with legal requirements to operate in California.

Access to Your Information. The completed form is a public filing that will be made available on the Attorney General's website at www.oag.ca.gov/charities pursuant to the public access requirements of the Act. You may review the records maintained by the Registry that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

Possible Disclosure of Personal Information. In order to process the applicable registration or report, we may need to share the information on this form with other government agencies. We may also share the information to further an investigation, including an investigation by other government or law enforcement agencies. In addition, the information is available and searchable on the Attorney General's website.

The information provided may also be disclosed in the following circumstances:

- With other persons or agencies where necessary to perform their legal duties, and their use of your information is compatible and complies with state law, such as for investigations or for licensing, certification, or regulatory purposes;
- To another government agency consistent with state or federal law.

Contact Information. For questions about this notice or access to your records, contact the Registrar of Charitable Trusts, 1300 I Street, Sacramento, CA 95814 at rct@doj.ca.gov or (916) 210-6400.

Instructions for Nonprofit Raffle Report (CT-NRP-2)



MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400

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

The Nonprofit Raffle Report (CT-NRP-2) is a single aggregate report for all raffles an organization conducts during the reporting year, and is due on or before **February 1st**. Precise record-keeping is required. The Registry of Charitable Trusts will not accept reports that include **estimates** of proceeds and expenses. Organizations that conduct raffles as part of a larger fundraising event must maintain a record of raffle proceeds and expenses **separate** from all other event monies: **only** raffle proceeds and expenses are to be listed on the CT-NRP-2 Report.

Mail to: Department of Justice
Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

Part A. General Organization Reporting Information

List the name exactly as it appears on the organization's Secretary of State (SOS), or Franchise Tax Board (FTB) documents. If your organization is in a parent/child relationship with another organization, the parent organization must report. Provide at least one of the organization's nonprofit identification numbers:

- State Charity Registration Number (CT # from the Registry of Charitable Trusts);
- Raffle Registration Number (number listed on your confirmation of registration letter);
- Federal Employer Identification Number (nine-digit number received from the IRS);
- Corporation number (number from the SOS) or Exempt organization number (the number you received from the FTB). An organization will either have a corporation number or an organization number (not both).

Part B: Raffle Information

1. Raffle year ending December 31 (year may be found on the raffle confirmation of registration letter).
2. Aggregate gross receipts (total funds received from ticket sales).
3. Aggregate direct costs incurred by the organization (total expenses).
4. At least 90% of the gross receipts received from ticket sales must be used for the beneficial or charitable purpose of the eligible organization. If expenses exceed 10% of gross receipts, and your organization used funds from sources *other* than the raffle proceeds to offset the expenses, please mark "Yes" and complete 4 (A) & (B).
5. Charitable or beneficial purpose(s) (describe purpose; do not simply list the organization name).

6. If raffle proceeds benefited **another** eligible nonprofit organization, complete 6 in its entirety for each organization receiving raffle funds. List only exact **raffle** funds used to benefit **another** eligible nonprofit organization. Do not list your own organization. Do not include money from other fundraising sources. Use additional sheets of paper if necessary. ** Note that raffle funds must remain in California.

Part C: Certification by Authorized Officer or Director of Reporting Organization

Answer Questions 1 through 8 "True" or "False." If the answer to any question is "False" please explain the circumstances that support the answer. Use additional sheets of paper if necessary.

The Nonprofit Raffle Report (CT-NRP-2) must be signed by an authorized officer or director of the organization (president, chief executive officer, treasurer or chief financial officer).

Complete all fields in the Nonprofit Raffle Report (CT-NRP-2). Incomplete reports will not be processed.

No raffles conducted during the year in which an organization was registered.

If an organization did not conduct any raffle activities during the registration year it must still file a report. Submit a CT-NRP-2 Form with the organization's name, contact information, and identification numbers. Complete Part B, Question 1 that asks for Raffle year (raffle year may be found on the raffle confirmation of registration letter). Then enter, "Raffles not held during the ____ registration year." Leave the rest of the form blank, and have an authorized officer of the organization complete the signature section on the second page and submit to the Registry of Charitable Trusts.

Ticket sales only during the year in which an organization was registered.

If an organization sells tickets during the current registration year, but will conduct the final draw during the *next* registration year, the organization must still file for the current registration year in which tickets are sold. Submit an NRP-2 Form with the organization's name, contact information, and identification numbers. Under Part B, Question 1 that asks for Raffle year enter, "Tickets sold during the ____ registration year. Drawing will be held in ____ (year)." Leave the rest of the form blank, and have an authorized officer or director complete the signature section on the second page and submit to the Registry of Charitable Trusts.