



CGCI Group Tax Exemption Program Handbook 2023-2025

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The information contained in this document is intended to provide guidance to those applying for or renewing GTEP membership. 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).

CGCI is a member of National Garden Clubs, Inc., Pacific Region Garden Clubs, Inc. and is a 501(c)(3) organization listed on the California Registry of Charitable Trusts

Revised 2023

CGCI Group Tax Exemption Program (GTEP)

What is it?

- It is the opportunity for a member Garden Club or District to obtain Tax-Exempt Status under the CGCI exemption “umbrella”.

Why is this allowed?

- California Garden Clubs, Inc. is a not-for-profit educational organization under Section 501(c)(3) of the Internal Revenue Code. This section affords CGCI tax-exempt status.
- CGCI applied for and received a group exemption letter recognizing subordinate clubs and districts of the type described in
 - Section 501 (c)(3) of the Internal Revenue Code on November 15, 2006
 - Revenue and Tax Code Section 23701d of the California Franchise Tax Board on November 9, 2010, retroactive to November 15, 2006.
- By obtaining these Group Exemptions, CGCI is able to pass along to its subordinates its tax exemption status under both Federal and California codes.
- Thus, qualifying member clubs and districts are eligible to be considered tax-exempt organizations under the same status as CGCI, *as long as they follow the guidelines set by CGCI on the basis of IRS and California FTB requirements.*
- In order to continue in the CGCI Group Exemption, the member clubs and districts also need to meet all Federal and California tax form and filing requirements.

What are the benefits?

- By being included in the Group Exemption Letter
 - subordinates do not have to file an application for exemption
 - members of the Group Exemption can accept donations that are tax-deductible under the law
 - (Bequests, legacies, devises, transfers, or gifts are deductible for federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106 and 2522 of the Code.)
 - members of the Group Exemption do not have to pay the fees to obtain an exemption letter

WHAT ARE THE GTEP REQUIREMENTS?

- Your club must
 - be federated as a member club and carry on the mission of CGCI.
 - have been ratified as a member of CGCI and have one or more objectives in common.
 - be a member of a CGCI district
 - be subject to, and participate in, CGCI's general supervision and control.
- In addition, *according to the IRS, to qualify, your club must:*
 - have complied with the IRS requirement to file an annual information return or electronic notice [the *e-postcard* Form 990-N] for tax years beginning in 2007 and subsequently.
 - The Pension Protection Act of 2006 mandated annual reporting by non-profit organizations.
 - The IRS has the right to revoke the tax-exempt status of organizations that failed to file for three consecutive years.
 - be exempt under the same paragraph of IRC 501(c)(3) as CGCI
 - In other words, your club must qualify for tax exemption as an *educational and charitable organization*, having objectives and activities that are the same as those of CGCI. The MAJORITY of activities must be educational. (Flower shows, speakers, tours, and the like are all “educational” activities.)
 - have club bylaws, which include the required IRS language
 - have articles of association/affiliation mirror with CGCI.
 - This is a form your club needs to read, discuss, and agree to.
 - **use the same accounting period as CGCI. (July 1– June 30)**
 - maintain a detailed description of the purposes and activities of your club, including the sources of receipts and the nature of expenditures.
 - This description of activities shows that the majority of your club or district activities are educational.
 - **renew this information with CGCI by FEBRUARY 1 of each year.**
 - have an authorized officer of your club give permission on the appropriate form to CGCI IN WRITING, each year by February 1, that states your club wants to be included in the CGCI Group Tax Exemption Program for the next fiscal year.
 - *CGCI Districts are eligible to apply for membership in the CGCI Group Tax Exemption Program if they comply with the above procedures.*

PLEASE NOTE: The GTEP application form is submitted
ONLY ONE TIME...
when initially applying for group membership
In subsequent years you submit the RENEWAL FORM

HOW DO WE APPLY?

PLEASE NOTE!!! Your club **must be a member in good-standing** of California Garden Clubs, Inc. and of your district **BEFORE** you can apply for this 501(c)(3) Group Exemption!

- We have tried to make the process as easy as possible.
- Every requirement your club or district must fulfill (except the application fee) is a requirement made by the Internal Revenue Service, not CGCI.
- The application fee is to defray the costs of administering the program and of professional assistance.

Complete and submit the following to the CGCI Group Tax Exemption Program Chairman

1. THE APPLICATION FORM (You submit this form **ONLY ONE TIME** when initially applying. In subsequent years you submit the RENEWAL FORM)
 - a. The form clearly lists all the steps needed to comply.
 - b. **See Appendix A for sample**
 - c. The form is also available on the CGCI website. Go to www.californiagardenclubs.com/gtep
 - i. Click on the FORMS TAB
 - ii. The online form can be completed electronically, saved to your computer and printed when ready for mailing
 - iii. Forms are in pdf format.
2. ARTICLES OF AFFILIATION
 - a. Your club must be affiliated and subordinate to CGCI in the eyes of the IRS.
 - b. This form formally defines the relationship between CGCI and your club as required by the IRS
 - c. **See Appendix B for sample**
 - d. The form is also available on the CGCI website. Go to www.californiagardenclubs.com/gtep
 - i. The online form can be completed electronically, saved to your computer and printed when ready for mailing
 - ii. Forms are in pdf format.
3. A COPY OF YOUR BYLAWS
 - a. To be included in the Group Exemption, your club or district must be organized as a legitimate non-profit, educational organization in the eyes of the IRS.
 - b. To determine if your organization complies with the IRS definition of a non-profit, CGCI must review your organization's organizing document (its bylaws) to be sure it contains the specific language required by the IRS for the operation of a legitimate 501(c)(3) organization.
 - c. Make sure your bylaws
 - i. Are dated with the date these bylaws were legally approved by club membership/governing body.
 - ii. Are signed by two (2) officers with the date they are signed to certify the copy is a true copy of the bylaws (governing document) of your organization.
 - iii. include the NAME of your organization
 - iv. must reflect the 501(c)(3) charitable and educational purpose of your organization in both the purpose and membership statements
 - d. **See Appendix C for the IRS-approved language to be included in your bylaws**
4. LIST OF CLUB ACTIVITIES: The IRS has granted CGCI the non-profit exemption on the basis of CGCI being a non-profit education organization. The majority of your clubs activities must also be educational. Things like programs, speakers, tours and flower shows are all educational.
 - a. **See Appendix D for sample activities form**

5. FINANCIAL STATEMENT:

- a. The IRS requires that CGCI keep on file a yearly simple financial statement from your club.
- b. It merely needs the amount of income your club received (itemized into broad categories not transaction by transaction) and a list of expenses (also itemized into broad categories not transaction.)
- c. **See Appendix D for sample financial statement**

6. FILING FEE

- a. Check payable to CGCI for \$35
- b. MAIL TO the CGCI Group Tax Exemption Program Chairman listed on the application form.

HOW DO WE RENEW?

- Once a club [or district] is included in the CGCI Group Tax Exemption Program and wishes to continue to do so from year to year
 - the IRS requires that the club [or district] inform CGCI in writing that they wish to be included, once again, in the Group Tax Exemption Program.
 - Renewals are for the July 1-June 30 fiscal year and must be postmarked by February 1 prior to the July 1 date.
- **Your 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] 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
 - submit this information to CGCI by FEBRUARY 1 of each 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
 - **ALL THE ABOVE INFORMATION WILL BE INCLUDED IN THE RENEWAL PACKET EMAILED TO CLUB PRESIDENTS [or DISTRICT DIRECTORS] AND TREASURERS.**

WHAT ARE THE IRS REQUIREMENTS?

NOTE: For more information see the **IRS Compliance Guide for Public Charities (updated)**.

It can be downloaded from the GTEP page on the CGCI website.

(<https://californiagardenclubs.com/gtep>)

YOU must file an annual Federal tax return (go to <https://www.irs.gov/charities-non-profits/annual-filing-and-forms> for complete details, instructions and forms):

1. **Who?** Any non-profit 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 non-profits 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. **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.
 - a. The tax year for CGCI and most of the members of its Group Exemption is **July 1-June 30**. Filing is due by **November 15**.
5. **Instructions for filing a Form 990-N (e-Postcard)**
 - 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. **Submitting Form 990-N (e-Postcard)**
 - c. **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.

When accessing the **Form 990-N Electronic Filing system**, you will have three options:

1. 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.
2. 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.
3. 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.

Review the [IRS Form 990-N Electronic Filing System \(e-Postcard\) User Guide.PDF](#) for step by step instructions on how to create an account and submit electronic Form 990-N (e-Postcard). Most common problems can be avoided by following the User Guide.

d. Completing the e-Postcard requires the eight items listed below:

- i. **Employer identification number (EIN)**, also known as a Taxpayer Identification Number (TIN).
- ii. Tax year (calendar or fiscal filer)
- iii. Legal name and mailing address
- iv. Any other names the organization uses
- v. Name and address of a principal officer
- vi. Website address if the organization has one
- vii. Confirmation that the organization's annual gross receipts are \$50,000 or less
- viii. If applicable, a statement that the organization has terminated or is terminating (going out of business)

Refer to <https://www.irs.gov/charities-non-profits/required-filing-form-990-series>

Do not use a smart phone or tablet to file your Form 990-N.

WHAT ARE THE CALIFORNIA REQUIREMENTS?

You 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 non-profit 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 <https://www.ftb.ca.gov/file/business/types/charities-nonprofits/annual-and-filing-requirements.html> for detailed information on FTB requirements.
2. **What?** Electronic form 199N is the FTB e-Postcard filed online.
 - a. Go to <https://www.ftb.ca.gov/file/business/types/charities-nonprofits/199N.asp> for complete instructions and to start the filing process
 - b. You will need your 7-digit California Corporation Number or ID number assigned by the state. (Ex: 1234567)
 - c. 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: ALL forms, instructions and guidelines can be downloaded from either the California Attorney General's website - <https://oag.ca.gov/charities> or CGCI's GTEP page - <https://californiagardenclubs.com/gtep/>.

ROCT INITIAL REGISTRATION SUBMISSION REQUIREMENTS

1. **CT-1 Form & Instructions (pdf): Initial Registration Form** - All charities that are required to register with the Attorney General's Registry of Charitable Trusts must file this one-time form.
 - a. A sample copy of CT-1 may be found in **Appendix E**
2. \$50.00 initial registration fee (payable to Department of Justice)
3. Organization's Founding documents:
 - a. Founding documents would include Articles of Incorporation, Articles of Organization,
 - b. Articles of Association, Trust Agreement, and/or Bylaws.
 - c. If incorporated, please make sure to submit endorsed/certified original Articles of Incorporation and any endorsed amended articles stamped by the state in which domiciled.
 - d. A copy of the most Current Bylaws.
4. IRS determination letter (if received from the IRS). If the determination letter has not yet been received, please provide the entity's EIN. If unavailable, a copy can be requested from the IRS at <https://www.irs.gov/charities-and-nonprofits>.
5. A copy of the Application for Recognition of Exemption (IRS Form 1023, 1023-EZ, or 1024), if submitted. If unavailable, a copy can be requested from the IRS at irs.gov.

ROCT ANNUAL REGISTRATION RENEWAL

- **Every** charitable corporation, unincorporated association, and trustee doing business or holding property in California is required to annually renew its registration with the Attorney General's Registry of Charitable Trusts. Each year an annual registration renewal report

(**Form RRF-1**) must be filed with the applicable renewal fee. The failure to renew the registration will lead to the charitable organization being listed as delinquent with the Attorney General's Registry of Charitable Trusts and may lead to the loss of tax exemption status with the Franchise Tax Board.

- **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:
 - **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 non-cash donations.
 - Depending on gross annual revenue and other factors, some or all of these may be required annually:
- 1. **RRF-1 Form & Instructions (pdf)**: Annual Registration Renewal Fee Report -Disclosure reporting form for use by registered charitable organizations required to renew their registration with the Attorney General's Registry of Charitable Trusts. Form RRF-1 must be filed annually within four months and fifteen days after the end of an organization's accounting period. A sample copy of RRF-1 may be found in **Appendix F**
- 2. **CT-TR-1 Form & Instructions (pdf)**: **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**
- 3. Renewal fees, if required.
- 4. Copies of IRS Form 990, 990-EZ, or 990-PF, including all schedules. Form 990-N is not required by this office.

RAFFLES:

- In California, charities and certain other private nonprofit organizations may conduct raffles to raise funds for beneficial or charitable purposes in the state.
 - This exception to the general constitutional prohibition against lotteries requires that at least 90 percent of the gross receipts from these raffles go directly to beneficial or charitable purposes in California.
 - Penal Code section 320.5 governs which organizations qualify and how the raffles must be conducted. The [Bureau of Gambling Control](#) regulates the 50/50 [Major League Sports Raffle Program](#) established by Penal Code 320.6.
- Unless specifically exempted, a nonprofit organization must register with the Attorney General's Registry of Charitable Trusts prior to conducting the raffle and file an aggregate financial disclosure report for all raffles held during the reporting year.
- An organization may register for raffles at any time during the calendar year.
 - The registration period during which organizations may conduct raffles is **JANUARY 1 through DECEMBER 31**. An organization must file the raffle registration form at least 60 days before the scheduled date of the raffle in order to give Registry staff sufficient time to process the form.
 - Registration via Form CT-NRP-1 must be filed and a confirmation letter from the Registry of Charitable Trusts must be received before conducting any raffle activities, including selling raffle tickets.
 - If you wish to conduct the drawing after September 1 of any year, but you wish to sell tickets prior to September 1 of that year, you must register for both years.
 - The Registry does not confirm receipt of raffle registration forms. An organization that wants confirmation that the Registry has received a form must submit the form to

the Registry by requesting "certified receipt," a service available at the U.S. Post Office.

- Regardless of the number of raffles held during the registration period, the nonprofit organization must file a single, aggregate report for all raffles held via Form CT-NRP-2.
 1. **Checklist (pdf): Nonprofit Raffles** - Checklist for nonprofit organizations seeking to hold charitable raffles is available on <http://californiagardenclubs.com/gtep>
 2. **CT-NRP-1 Form & Instructions (pdf) Nonprofit Raffle Registration Form**
Each nonprofit organization that intends to conduct a raffle during a year (September 1 through August 31) must complete and submit a raffle registration form.
 - a. A sample copy of CT-NRP 1 – **Appendix H**
 - b. Registration fee is \$30 per year. **NOTE this is increase for 2022**
 3. **CT-NRP-2 Form & Instructions (pdf) Nonprofit Raffle Report**
This is a single aggregate report for all raffles held during the reporting year --September 1 through August 31-- regardless of the number of raffles held).
 - a. A sample copy of CT-NRP 2 – **Appendix I**

FREQUENTLY ASKED QUESTIONS (FAQS):

1. **If our club is a member of CGCI, are we automatically included in the CGCI Group Tax Exemption Program as a non-profit 501(c)(3) club?**
 - a. NO. The IRS has specific requirements that make a club eligible to be deemed a 501(c)(3) non-profit organization. Not all clubs qualify.
2. **Does our club have to be in the Group Tax Exemption Program to belong to CGCI?**
 - a. NO. Participation in the program is strictly optional.
 - b. **But your club MUST BE A MEMBER OF CGCI and the local district to apply for participation in the Group Tax Exemption Program.**
3. **Our club has a fundraiser coming up. How long does it take to be approved?**
 - a. That depends. According to the IRS, if a club meets all the requirements and completes the necessary paperwork, the club will then be presented for approval as a new member of the CGCI Group Tax Exemption Program at the next meeting of the CGCI Board of Directors.
 - b. But the important thing to know is that no matter what actual date your club is approved, your exemption will be in effect for the entire calendar year.
 - c. Your club does not have to be a member of GTEP to conduct the event.
4. **Why do you want a list of our club activities?**
 - a. Not all "non-profits" qualify for 501(c)(3) status.
 - b. The IRS has only a few, specific categories it will allow.
 - i. The IRS granted CGCI its 501(c)(3) status as an **educational** non-profit organization. To be included under the CGCI exemption, it only follows that the club must also be an "**educational**" non-profit organization.
 - ii. Therefore, a club must demonstrate that its activities are mainly educational. Tours, speakers, programs, flower shows, scholarships and all like activities are considered "educational" and should be prominent in your list of activities for your IRS file.
5. **What kind of financial statement is required?**
 - a. The IRS wants a general idea of where your club gets its income and how it spends its money.

- i. Please do not send a list of checks and deposits. This does not help!
- b. A simple list of categories is much more appropriate.
 - i. For income, the list could include categories such as dues, fundraiser, donations, etc. The expenses could include rental, postage, programs, office supplies, etc.
 - ii. Appropriate reimbursements for services and travel are allowed. Even salaries are allowed. It must just be evident that funds do not accrue to one or a few select people who are skimming funds for their self-aggrandizement.

6. If we are a non-profit, do we still have to pay sales tax?

- a. Absolutely! 501(c)(3) status is granted by the US Federal government Internal Revenue Service.
 - i. It applies to Federal income tax. It also applies to state income tax in that state income tax returns are based on federal returns.
- b. It has nothing to do with state sales tax as these rules differ from state to state.
 - i. Sales tax applies to the revenue from plant/craft sales (any items sold), silent and live auctions etc.
- c. For complete information see the **Board of Equalization Pub 18**. It can be downloaded from the GTEP page on the CGCI website.

7. Once accepted, what do we have to do?

- a. Each club or district in the CGCI Group Tax Exemption Program is required to file an annual information return or notice with the **IRS** by November 15 (or the 15th day of the 5th month after the close of their fiscal year).
 - i. Organizations with gross receipts normally less than or equal to \$50,000 file the electronic postcard **Form 990-N** but may choose to file a full return.
 - ii. Those with gross receipts more than \$50,000 but less than \$200,000 and with assets less than \$500,000 must file **Form 990-EZ** or **Form 990**.
 - iii. It can only be done on a computer and must not be mailed to the IRS.
 - iv. The IRS will revoke the tax-exempt status of an organization that fails to file a return or notice for three consecutive years.
- b. Starting January 1, 2011, the State of California required each club or district in the CGCI Group Tax Exemption Program to file an annual information return or notice with the **State of California Franchise Tax Board** by November 15 (or the 15th day of the fifth month after the close of their fiscal year).
 - i. Organizations with gross receipts normally less than or equal to \$50,000 file the California electronic postcard **FTB Form 199N** but if eligible may choose to file a complete **FTB Form 199**.
 - ii. Those with gross receipts more than \$50,000 must file **FTB Form 199**.
- c. Please be aware that a member of the CGCI Group Tax Exemption Program may also be responsible for any Federal or State of California applicable filing requirements and taxes on unrelated business income.
- d. The IRS and California Franchise Tax Board require that CGCI check with each member of the Group Tax Exemption Program each year to verify that they want to remain in the Group Tax Exemption Program.
 - i. Each member of the Group will receive a renewal form during the first quarter of the CGCI fiscal year.
 - ii. It asks that you indicate that your club or district wishes to continue in

the Group Tax Exemption Program and the dates the required IRS and CA FTB returns or notices were filed, include an updated financial report and an updated list of club activities.

- iii. These papers will be filed in case of audit of CGCI's records. A \$15 fee is charged to defray administrative and professional expenses.

8. We are already a member of the CGCI Group Tax Exemption Program. Must we "renew" each year?

- a. **Yes.** This is a requirement of the IRS and the CA FTB.
- b. Renewal forms are sent out during the first quarter of CGCI's fiscal year.
- c. They must be completed and returned to the Group Tax Exemption Program chairman by February 1 for the club or district to be included in the Group Tax Exemption Program for the following fiscal year.

9. Once we become a nonprofit, are there any other requirements?

- a. Our mailing address and/or officer has changed. Should we notify the IRS?
 - i. You can file IRS Form 8822-B (business) and FTB form 3533. Once the form is on your computer screen, you can fill in the blanks and then print out and mail. (Note: Suggest you attach a copy of the minutes from meeting when elections held)
 - ii. Or, when you file your annual 990-N form, enter the new address and new principal officer information and the IRS will eventually recognize the change.
- b. Our officers have changed in mid-term. What do we do?
 - i. Notify the GTEP Chairman
- c. We don't know what our EIN is (or have never applied for one). What do we do?
 - i. The easiest way to find out what your EIN is to look at your bank statement or ask the bank where you have your checking account.
 - ii. Find a previously filed tax return for your existing entity
 - iii. Ask the IRS to search for your EIN by calling the Business & Specialty Tax Line at 800-829-4933. The hours of operation are 7:00 a.m. - 7:00 p.m. local time, Monday through Friday.
 - iv. If you've never had an EIN, you can apply online.
- d. OK, we've applied to the CGCI program, have been ratified by the CGCI Board of Directors and have received our letter acceptance. We contacted the IRS, and they don't show our group as a 501(c)(3) tax-exempt organization. Why not and what do we tell our donors?
 - i. The IRS has directed that **CGCI can only make one filing annually**, reporting renewing Clubs/Districts and newly recognized Clubs/Districts since the last annual filing.
 - ii. However, in its group exemption letter, the IRS has granted to CGCI the authority to confer tax- exempt status to its approved members between CGCI's annual filing.
 - iii. Clubs and Districts that are part of CGCI's Tax-Exempt Group are listed on the CGCI website on the Tax-Exempt Group List after they have been ratified by the CGCI Board of Directors.

10. If we have questions, whom do we contact?

- a. Contact the Chairman of the CGCI Group Tax Exemption Program as listed on the cover of this Handbook.

IMPORTANT DATES TO REMEMBER

- ✓ January 15 – deadline to submit premiums for liability insurance
- ✓ February 1 – deadline to submit renewal form for CGCI Group Tax Exemption Program
- ✓ July 1 – dues due to CGCI and your district
- ✓ July 31 – California sales tax due to **CA Board of Equalization** for fiscal year ending June 30
- ✓ September 1 – deadline for
 - ROCT raffle registration (CT-NRP-1 + \$20) for the coming year; due at least 60 days prior to raffle
- ✓ October 1 – deadline for
 - ROCT raffle report (CT-NRP-2 no fee) of raffles held previous year.
- ✓ November 15 – the following are due for organizations whose fiscal year ended June 30
 - IRS tax return (form 990N or 990)
 - FTB tax return (form 199N)
 - ROCT annual renewal report (form RRF-1 & CT-TR-1)

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 #) _____



California Garden Clubs Inc.
CGCI Group Tax Exemption
APPLICATION FORM

NOTE: Your club/district must be a member of CGCI and belong to a CGCI District with dues paid in full for the current year BEFORE submitting this application. The club/district must also have complied with IRS and California filing and reporting requirements.

1. Garden club/District name: _____

2. CGCI Membership Month/Year CGCI Ratification occurred? _____

3. Club/District Fiscal Year _____ beginning and ending (MM/DD/YYYY)

4. Federal Employer Identification Number (EIN): _____
(Note: Your garden club/district must have an EIN assigned by the IRS to complete this form.)

5. California Franchise Tax Board Entity Number: _____

6. Club Designated GTEP Information.

Place your initials in the appropriate boxes below for a) and b)

a) Our organization	<input type="checkbox"/>	<u>has a permanent mailing address</u> , and it is included below.
	<input type="checkbox"/>	<u>does not have a permanent mailing</u> address; therefore, the address included below is the mailing address of our organization's current president / director.
b) Private foundation	<input type="checkbox"/>	I affirm that our organization is NOT a private foundation.
	<input type="checkbox"/>	Our organization has changed and is NOW a private foundation.
	Note: Garden clubs are generally NOT a "private foundation" within the meaning of the tax code. A determination by the IRS that your garden club is a private foundation will jeopardize your ability to receive tax-exempt status.)	
The IRS requires the listing of an address for each local garden club for which the 501(c)(3) tax exempt status is sought.		
Contact Name		
Mailing Address		
City		Zip-code (5x4)
Contact Phone Number	Email	



California Garden Clubs Inc.
CGCI Group Tax Exemption
APPLICATION FORM

7. Requirements. *Please initial each box to indicate compliance.*

	We have reviewed the IRS-APPROVED LANGUAGE document and have checked to make sure that our club bylaws have all the language required by the IRS. A copy of our Bylaws, as approved by our club and signed and dated by our club president and another officer, is attached to this document.
	Our club has agreed to the Articles of Affiliation. A copy of the Articles of Affiliation, as approved by our club and signed by our club president, is attached to this document
	We affirm that the major portion of our garden club's activities in the past year have been to pursue nonprofit, educational purposes as stated in the Articles of Affiliation.
	Attached is a list with descriptions of the actual activities of our garden club that relate to the primary purpose of our non-profit organization as outlined in the Articles of Affiliation for the most recently completed fiscal year. NOTE: Attach a detailed description of the club's activities including how each activity furthers the <u>EDUCATIONAL</u> purpose(s) of your 501(c)(3) affiliation. (Include such things as educational programs/ tours, scholarships, awards, flower shows or other projects that educate the public and civic projects that beautify the community.)
	Attached is the financial report for our garden club's most recently completed fiscal year. The statement must show <u>actual</u> income received and expenses paid, and it is acceptable to sub-total by category.

8. Please fill in the dates the forms were filed. If never completed note that.

	DATE FORMS FILED
Our IRS Form 990-N was filed online on	
Our CA FTB Form 199-N was filed online on	
Our Annual Registration Renewal Report (Form RRF-1)	
Our Initial Registration Form (Form CT-1) https://oag.ca.gov/sites/all/files/agweb/pdfs/charities/charitable/ct1_form.pdf	
Our Annual Treasurers Report (Form CT-TR-1)	

9. Organization Activity. By placing your initials in each box below, you affirm the following statements as the authorized representative for this member of the CGCI Group Tax Exemption Program, I affirm that our CGCI CLUB or DISTRICT understands that:

	Our club will be relieved from having to file IRS Form 1023, <i>Application for Recognition of Exemption Under Section 501(c)(3) of the IRC</i> , and Form 1024 <i>Application for Recognition of Exemption Under Section 501(a)</i> .
	Our club will be subject to the general supervision of California Garden Clubs, Inc. as outlined in the Articles of Affiliation.



California Garden Clubs Inc.
CGCI Group Tax Exemption
APPLICATION FORM

	Our club will be required to submit a financial report for its most recently ended fiscal year to CGCI on or before the deadline specified by the CGCI Group Tax Exemption Chairman.
	Our club will be responsible for its own Federal and California tax return filings. California Garden Clubs, Inc. does not file group tax returns.

10. Application fee: There is a one-time application fee of \$35.00

11. Signature: I attest that to the best of my knowledge; the above information is correct. With the submission of this application, I affirm that our garden club wishes to be included in the California Garden Clubs Inc. Group Tax Exemption Program. This form must be signed by the president / director or treasurer of the CGCI Group Tax Exemption Program member organization.

Signature: _____

Print name: _____

Title: _____ Date: _____

12. Checklist for submitting completed Application form with related documentation and payment

	Signed APPLICATION FORM
	Signed copy of the CLUB BYLAWS
	Signed copy of the ARTICLES OF AFFILIATION
	LIST/ DESCRIPTION OF ACTIVITIES
	FINANCIAL REPORT
	One time APPLICATION FEE a check for \$35.00, payable to <u>CGCI</u> .
	Mail to: Sue Bennett, GTEP Chairman 7560 Shelborne Drive, Granite Bay, CA 95746-9459



California Garden Clubs Inc.

Articles of Affiliation

Garden Club: _____

District: _____

Date: _____

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, have this day associated ourselves together voluntarily under these Articles of Affiliation.

Article I – Affiliation

1. Agreement of Affiliation.

Acceptance of these Articles of Affiliation shall constitute a formal affiliation between California Garden Clubs, Inc., hereinafter referred to as CGCI, and the garden club seeking affiliation with CGCI.

2. Record of Affiliation.

- a. A copy of the bylaws of the AFFILIATED GARDEN CLUB shall be attached to the Agreement of Affiliation to establish a full record of the affiliation.
- b. To maintain a full and lawful record of affiliation, an “*Annual Affiliation Renewal Packet*” shall be completed by the AFFILIATED GARDEN CLUB each year and filed with the CGCI Affiliated Garden Clubs Chairman.
 - (1) All parts of the packet must be properly completed
 - (2) Supporting documents as indicated in the instructions on the “*Annual Affiliation Renewal Packet*” shall be attached
 - (3) Signatures of officers authorized by the AFFILIATED GARDEN CLUB shall be affixed in the appropriate places
 - (4) The completed packet shall be returned to the Affiliated Garden Clubs Chairman of CGCI by February 1 of each year.
- c. The AFFILIATED GARDEN CLUB shall maintain a detailed description of its purposes and activities, including the sources of receipts and the nature of expenditures, to comply with the rules set forth by the IRS.

3. Terms of Affiliation.

These Articles of Affiliation, along with the Bylaws and Articles of Incorporation of CGCI, shall govern the communication and collaboration between CGCI and the AFFILIATED GARDEN CLUB.

4. Duration.

The AFFILIATED GARDEN CLUB shall maintain affiliation with CGCI until such time as the affiliation is terminated, according to the conditions set forth in Article VII.

Article II - Purpose

1. The primary purpose of the AFFILIATED GARDEN CLUB shall be the same as the primary purpose of CGCI:
 - a) To create, promote and further interest in horticulture, gardening, floral and landscape design, plant and bird life, and appreciation of the natural beauties of the State of California.
 - b) To encourage civic beautification and roadside development.
 - c) To assist in projects for the conservation of our natural resources.
 - d) To educate the public in matters relating to horticulture, gardening, floral and landscape design, civic beautification and resource conservation.
2. The primary purpose of the Affiliation between CGCI and the AFFILIATED GARDEN CLUB shall be to coordinate and centralize the work of the various California garden clubs and associations, now or hereafter organized, under the general supervision of CGCI.

Article III - Governing Authority

1. Organization.

CGCI is incorporated under the laws of the state of California pursuant to Articles of Incorporation filed May 13, 1936. The provisions of the Bylaws of the AFFILIATED GARDEN CLUB shall not be in conflict with Bylaws and Articles of Incorporation of CGCI.
2. Affiliate.
 - a. The AFFILIATED GARDEN CLUB is an autonomous entity and is responsible for maintaining records in compliance with these Articles of Affiliation and all applicable Federal, state and local laws and regulations, including tax laws.
 - b. The Board of Directors of the AFFILIATED GARDEN CLUB shall have the final authority in all matters pertaining to the operations of the AFFILIATED GARDEN CLUB which are not governed by these Articles of Affiliation.
 - c. The AFFILIATED GARDEN CLUB shall be subject to and participate in CGCI's general supervision and control.
 - d. The AFFILIATED GARDEN CLUB shall participate in CGCI governance through membership at the District level and through voting delegates at the annual CGCI conventions as prescribed in the Bylaws of CGCI.

Article IV - Limitations of Activity

1. The AFFILIATED GARDEN CLUB shall not conduct or carry out any activities not permitted to be conducted or carried on by an organization exempt under Section 501 (c)(3) of the U.S. Internal Revenue Code and its Regulations as they now exist or as they may be amended.

2. The AFFILIATED GARDEN CLUB certifies by signing this agreement that it is not currently nor shall it become a private foundation during its period of affiliation.
3. Notwithstanding any other provision of these Articles or CGCI Bylaws, neither CGCI nor the AFFILIATED GARDEN CLUB shall be precluded from affiliating or collaborating with any other individuals or organizations.

Article V – Financial Relationship

1. Budgetary Independence.

The revenue and expenditures for CGCI and the AFFILIATED GARDEN CLUB shall be separate and independent in nature, except for any specific collaborations for which a distinct funding stream has been identified for the purpose of a collaborative activity between CGCI and the AFFILIATED GARDEN CLUB.

2. Affiliate Membership Dues.

The AFFILIATED GARDEN CLUB will be liable for any and all membership dues to CGCI. Dues will be levied on an annual basis, the exact amount of which will be set forth in the Bylaws of CGCI.

3. Tax reporting.

The AFFILIATED GARDEN CLUB is responsible for its own tax return filings, if necessary. California Garden Clubs, Inc. does not file group tax returns.

Article VI - Amendment of the Articles of Affiliation

1. Proposing Amendments.

- a. Amendment of these Articles of Affiliation may be proposed by a resolution of the CGCI Board of Directors.
- b. The AFFILIATED GARDEN CLUB may submit proposed Amendments to these Articles of Affiliation through the CGCI Executive Committee.

2. Acceptance of Amendments.

These Articles of Affiliation may be amended at an annual CGCI convention by a two-thirds vote, provided that at least 45 days prior to convention all voting members shall have been sent a copy of the proposed amendments with rationale.

Article VII – Termination of Affiliation

1. Automatic Termination.

The Affiliation as defined herein these Articles of Affiliation will be deemed terminated if the “*Annual Affiliation Renewal Packet*” is not submitted as set forth in these Articles of Affiliation, Article II, Section 2(b).

2. Proposing Termination.

The Affiliation as defined in these Articles of Affiliation may be terminated at any time by

- a. recommendation of the CGCI Membership Chairman due to the non-receipt of

- b. recommendation of the CGCI Affiliated Garden Clubs Chairman because conditions for the continued effectiveness of a group exemption have not been fulfilled by the AFFILIATED GARDEN CLUB
- c. written letter from the AFFILIATED GARDEN CLUB stating it wishes to terminate the affiliation
- d. resolution of the CGCI Board of Directors.

3. Resolution of Termination.

- a. Upon termination of the affiliation between CGCI and the AFFILIATE, the CGCI Affiliated Garden Clubs Chairman will issue a written acknowledgement of said termination, one copy of which will be sent to the AFFILIATED GARDEN CLUB and one copy included with the record of the affiliation thereby closing the file.
- b. Upon termination of the affiliation between CGCI and the AFFILIATED GARDEN CLUB, the CGCI Affiliated Garden Clubs Chairman will include the AFFILIATED GARDEN CLUB on the list of subordinates no longer to be included in the group exemption letter to the Internal Revenue Service.
- c. The AFFILIATED GARDEN CLUB will cease to claim itself a non-profit, 501(c)3 organization under the CGCI group exemption letter.

IN WITNESS WHEREOF, we, the undersigned, pursuant to the authority conferred upon us by California Garden Clubs, Inc. or the garden club seeking affiliation with California Garden Clubs, Inc., have executed these Articles of Affiliation upon this, the

_____ day of _____, 201____.

Date Month

Signed,

by _____
(Please print your name)

Signature _____

Title

for _____
Garden Club

Address: _____

by Susan C. Bennett

Signature
Chairman, CGCI Group Tax
Exemption Program

for California Garden Clubs, Inc.
7560 Shelborne Drive
Granite Bay, CA 95746-8617



California Garden Clubs, Inc.

Appendix C

CGCI 501(c)(3) Group Tax Exemption Information

Revising club bylaws to contain the IRS-approved language.

Instructions for amending your club bylaws to include the
“Requirements to be Exempt as an Organization described in section 501(c)(3) of the Internal Revenue Code”

The Internal Revenue Service requires that club bylaws include specific language in order for the club to be considered a nonprofit, exempt organization as described in section 501(c)(3) of the Internal Revenue Code. The five (5) paragraphs in the box below are the IRS-approved 501(c)(3) language that needs to be included in your clubs bylaws (organizing document) to demonstrate that your organization is, indeed, a non-profit public-benefit organization.

The **exact wording** in the five sections below are **all** required by the Internal Revenue Service: they include purpose, inurement, lobbying, notwithstanding, and dissolution clauses. The sections may be included separately within different articles of your bylaws or they may be added as one, complete amendment as appears below.

Contact the CGCI Group Tax Exemption Program Chairman if you have any questions: gtep@cagardenclubs.org

DIRECTIONS: Submit a full copy of your clubs bylaws (governing document) to CGCI. Make sure your bylaws are

- dated with the date these bylaws were legally approved by club membership/governing body
- signed by two (2) officers with the date they are signed to certify the copy is a true copy of the bylaws (governing document) of your organization.

•••PLEASE make sure the NAME of your organization is also included in the bylaws. •••

Please note that both the purpose and membership statements of your bylaws must reflect the 501(c)(3) charitable and educational purpose of your organization.

(If using the Article below as one unit, please give this article a new number to consistent with the numbering in your bylaws)

Article _____ Amendment to the By-laws Requirements to be exempt as an Organization described in section 501(c)(3) of the Internal Revenue Code

Section 1. Said organization is organized exclusively for charitable, educational, or scientific purposes, including, for such purposes, the making of distributions to organizations that qualify under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Section 2. No part of the net earnings of the organization shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the purpose clause hereof.

Section 3. No substantial part of the activities of the organization shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the organization shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

Section 4. Notwithstanding any other provision of these articles, the organization shall not carry on any other activities not permitted to be carried on (a) by an organization exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by an organization, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Section 5. Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the organization is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

What does the required language mean?

Below is a brief and very unprofessional explanation of what each section means in common language.

Section 1: This paragraph promises that the club or district was formed with the purpose of being “charitable” or “not-for-profit.” The government approves several types of activities as “charitable.” “Education” is an approved activity that is most applicable to garden clubs and districts. “Science” applies to a lesser degree. This paragraph promises that the majority of the effort put forth by the club or district will be educational and perhaps also scientific, as far as the science of gardening goes.

Section 2: This paragraph promises that the organization will not act to benefit an individual(s). In other words, no individual(s) will make money off this club or district. Members or others may be paid a “reasonable” compensation for services and expenses, but no one will personally profit (as in “get-something-for-nothing,” “skim money off the top” or charge unacceptable expenses to the organization.)

Section 3: This means that the **major part** of the club or district business will be for carrying on educational activities, but not activities of a political nature. Politics & promoting political candidates may **not** be a major activity of the club or district. Of course we all have freedom of speech in this country and we are not precluded from expressing our opinions. But to be a 501(c)(3) club or district, political posturing must be kept to a very small part of the day-to-day business of the club or district.

Section 4: This paragraph is basically stating that this club or district will behave as the IRS, and the public in general, expects a non-profit organization to behave.

Section 5: The IRS is giving a break to people who donate to your club or district. The government agrees to **not** charge the donor income tax on the amount of money given to your club or district. In effect, the government, itself, is giving-up the income it would have gotten from the taxes on the donation amount. So, the government rightly believes the money received by the club or district is “special.” (It wasn’t taxed.) Therefore, if the club or district decides to shut down, the government wants this “special” untaxed money to go to some other non-profit that has the same non-profit status [501(c)(3)] as your club or district. If your club or district can’t find another non-profit to give its money to if/when it closes down, the government says it will take the money and distribute it for you. That’s the deal. After legitimate expenses, donated money must stay in the hands of approved non-profit organizations or it all gets turned over to the government and the government will see that it gets used for charitable purposes.

My Town Garden Club

Fiscal Year July 1, 2019-June 30, 2020

Sample: Activities Report

Held 8 educational monthly meetings open to the public, covering conservation, horticulture, and other educational topics

Promoted CGCI educational projects

Awarded 2 Club educational scholarships

Gave horticulture scholarship money to District to deserving students to help with studies and books; donated to local 501(c)(3) nonprofit botanical garden.

Held plant sales open to the public

Provide volunteers on an ongoing basis to care for City Hall planter boxes, demonstrating proper pruning and care

Conducted flower arranging classes at Library, educating public and presented arrangements to library for decorations

My Town Garden Club

Fiscal Year July 1, 2019-June 30, 2020

Sample: Financial Report

Revenues

Membership Dues	\$1,840.00
Plant Sales	450.75
Spring Tea	66.50
Home Tour	2,200.00
Donations	66.43
Total Revenue	\$4,623.68

Expenses

Dues: CGCI& District	\$ 225.00
Rent	600.00
Insurance	125.00
Golden Gardens	180.00
Publications/Newsletter	84.33
Program Speakers	75.00
Flower Arrangements-Library	133.33
City Hall Beautification	250.00
District Expenses	30.00
Scholarships	500.00
CGCI President's project	300.00
Total Expenditures	\$2,502.66

Excess of Revenues over Expenses \$2,121.02

SAMPLE



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? ☐ Yes ☐ No

Date of application for Federal tax exemption:

Date of exemption letter: Exempt under Internal Revenue Code section 501(c) ()

If known, are contributions to the organization tax-deductible? ☐ Yes ☐ No

Attach a copy of the Application for Recognition of Exemption (IRS Form 1023 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 _____		Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report
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 _____	
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.

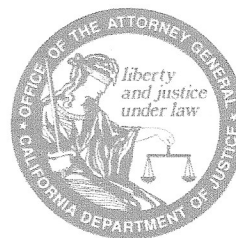
MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400

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 _____ Address (Number and Street) _____ City or Town, State and ZIP Code _____	State Charity Registration Number _____ Corporation or Organization No. _____ 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 _____

**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 94203-4470STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400WEBSITE ADDRESS:
www.oag.ca.gov/charities

The registration period is September 1 to August 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)

Raffle Registration Number: _____

Name of Organization: _____

Provide at least one of the following:

Address of Organization: _____

State Charity Registration Number: _____

City or Town, State and ZIP Code: _____

Federal Employer Identification Number (FEIN):

E-mail Address: _____

SOS Corporation Number: C _____

Telephone Number: _____

FTB Organization Number: _____

Fax 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 August 31, a new registration is required.)

By signing this application for registration, I hereby certify all of the following:

Applicant is a nonprofit organization and all information provided on this application is true and correct.

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:

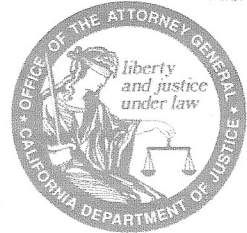
- With other persons or agencies where necessary to perform their legal duties, and their use of your information is compatible and complies with state law, such as for investigations or for licensing, certification, or regulatory purposes;
- To another government agency consistent with state or federal 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 September 1 to August 31. After August 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.



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 (September 1 through August 31).

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

(For Registry Use Only)

PART A: General Organization Reporting Information

Name of Organization:

Provide at least one of the following:

State Charity Registration Number:

Address of Organization:

Raffle Registration Number:

City or Town, State and ZIP Code:

Federal Employee Identification Number (FEIN):

E-mail Address:

SOS Corporation Number or FTB Organization Number:

Telephone Number:

Fax Number:

Part B: Raffle Information

1. Raffle year ending August 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): \$ _____

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 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.

In signing this Nonprofit Raffle Report, I hereby certify that all of the information contained herein is true and correct.

Signature of Authorized Officer or Director Who Prepared the Report

Date

Printed Name of Authorized Officer or Director

Title of Authorized Officer or Director