

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

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

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

Section 12586 and 12587, California Government Code
11 Cal. Code Regs. section 301-307, 311 and 312



(FORM RRF-1)

The purpose of the Annual Registration Renewal Fee Report (Form RRF-1) is to assist the Attorney General's Office with early detection of charity fiscal mismanagement and unlawful diversion of charitable assets. [Form RRF-1 is a short form calling for the most current information available to a charity](#) and is designed to reduce reporting delays regarding significant issues of charity fiscal accountability.

WHO MUST FILE FORM RRF-1?

Every charitable nonprofit corporation, unincorporated association and trustee holding assets for charitable purposes [that is](#) required to register with the Attorney General is also required to annually file Form RRF-1, [even if the corporation files Form 990s annually or is on extended reporting](#). 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 19 of Division 3 of the Business and Professions Code,
- (4) a political committee defined in Section 82013 of the California Government Code which is required to and which does file with the Secretary of State any statement pursuant to the provisions of Article 2 (commencing with Section 84200) of Chapter 4 of Title 9,
- (5) a charitable corporation organized and operated primarily as a religious organization, educational institution or hospital,
- (6) a health care service plan that is licensed pursuant to Section 1349 of the Health and Safety Code and reports annually to the Department of Managed Health Care,
- (7) corporate trustees which are subject to the jurisdiction of the Commissioner of Financial Institutions of the State of California or to the Controller of Currency of the United States. Trustees of testamentary trusts, however, should file a copy of a complete annual financial summary which is prepared in the ordinary course of business. See Probate Code sections 16060-16063.

WHAT TO FILE

[ALL REGISTRANTS REGISTERED CHARITIES](#), regardless of the amount of [gross total revenue or assets](#), [except those entities listed above as exempt](#), must file Form RRF-1 with

the Attorney General's Registry of Charitable Trusts no later than the fifteenth day of the fifth month after the organization's accounting period ends (May 15 for a calendar-year filer).

A copy of IRS Form 990, 990-PF, or 990-EZ as filed with IRS, together with all attachments, must be filed with the Attorney General's Registry of Charitable Trusts, [together](#) with Form RRF-1. Organizations whose revenue falls below the threshold for filing IRS Form ~~990, 990-PF or~~ 990-EZ shall file Form RRF-1 with the Registry, together with a treasurer's report sufficient to identify and account for revenue, assets and disbursements. [\[See instructions for Form TR-1.\]](#)

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 IRS Form 990, 990-PF, or 990-EZ. An organization shall file both forms (RRF-1 and IRS Form 990, 990-PF, or 990-EZ) with the Registry of Charitable Trusts at the same time, together with (1) the applicable renewal fee; and (2) a copy 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 [gross receipts total revenue](#) (reported as gross revenue on Form 990, 990-PF, or 990-EZ) for the preceding fiscal year, as follows:

Gross Receipts Total Revenue	Fee
Less than \$25,000	0
Between \$25,000 and \$100,000	\$25
Between \$100,001 and \$250,000	\$50
Between \$250,001 and \$1 million	\$75
Between \$1,000,001 and \$10 million	\$150
Between \$10,000,001 and \$50 million	\$225
Greater than \$50 million	\$300

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

STATE CHARITY REGISTRATION NUMBER

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

OTHER IDENTIFICATION NUMBERS

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

The organization number is a seven-digit 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 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 the loss.

2) Description of the steps the organization took to recover the loss. Attach a copy of any police and/or insurance report.

3) Description of the procedures the organization implemented to prevent a recurrence of the situation.

PART B, QUESTION #3

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

Non-program expenditures are defined as any expenditures that do not meet the definition of "program services" set forth in the instructions for IRS Form 990 and Form 990-EZ, available on the IRS website at www.irs.gov.

PART B, QUESTION #4

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

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

PART B, QUESTION #5

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

PART B, QUESTION #6

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

PART B, QUESTION #7

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

PART B, QUESTION #8

If "yes," provide an attachment indicating whether the vehicle

donation program is operated by the charity or whether the charity contracts with a commercial fundraiser, together with the name, mailing address and telephone number for each, if not provided in response to Question #5.

PART B, QUESTION #10

If yes, provide the following information on the attachment:

- 1) a written statement under oath confirming that all restricted funds were used consistent with their restricted purpose.
- 2) proof of directors' and officers' liability insurance coverage.

WORK SHEET #1

1) Total unrestricted assets: \$ _____

2) Total liabilities unrelated to any restricted assets: \$ _____

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

\$ _____

4) Total restricted assets: \$ _____

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

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

\$ _____

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