

INSTRUCTIONS FOR FILING FORM RRF-1

Registration/Renewal Fee Report to Attorney General of California.

The purpose of the Form RRF-1 is to assist the Attorney General's Office with early detection of charity fiscal mismanagement and unlawful diversion of charitable assets. The Form RRF-1 is a short form calling for the most current information available to the charity and is designed to close the reporting delays on significant issues of charity fiscal accountability.

WHO MUST FILE A FORM RRF-1?

Every charitable nonprofit corporation, association or trustee holding assets for charitable purposes that is required to register with the Attorney General's Office is also required to annually file Form RRF-1 regardless of whether the corporation files Form 990s annually or is on extended reporting. Nonprofit corporations and organizations not required by law to register with the Attorney General are not required to file the RRF-1. These 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 Corporations, Health Care Service Plan Bureau.
- (7) corporate trustees which are subject to the jurisdiction of the Superintendent of Banks 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

No later than four months and fifteen days after the end of the calendar or fiscal year, **ALL REGISTERED** charities, regardless of receipts or assets, except for those listed above as being exempt, must file the Registration/Renewal Fee Report (RRF-1) with the Attorney General's Registry of Charitable Trusts. **NO FILING EXTENSIONS FOR FORM RRF-1 WILL BE GRANTED.**

Four months and fifteen days after the close of the organization's calendar or fiscal year, charities with gross receipts or total assets over \$25,000 must file a copy of the IRS Form 990, 990-EZ, or 990-PF and attachments with the Attorney General's Registry of Charitable Trusts. IRS extensions for Form 990, 990-EZ, or 990-PF will be honored. There are no extensions for filing the RRF-1.

WHO MUST PAY A FEE

Charities and trustees registered with the Attorney General's Registry of Charitable Trusts that had gross receipts or total assets of ONE-HUNDRED THOUSAND DOLLARS (\$100,000) OR MORE during the reporting period must pay a \$25 annual fee when filing the Registration/Renewal Fee Report (RRF-1).

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, check the "Database Search" on the Charitable Trusts Website at <http://caag.state.ca.us/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 assigned by the Office of the Secretary of State and is stamped on the organization's Articles of Incorporation.

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

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

The following will assist you in responding to certain questions contained in the RRF-1 report:

PART B, QUESTION #1

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

- 1) Full name of the director, trustee, or officer involved and relationship status with the organization.
- 2) Nature of the transaction, i.e., 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 #4

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

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

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

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

Failure to submit this report annually no later than the 15th day of the 5th month 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 as defined in Government Code section 12586.1. IRS extensions will be honored.



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

State Charity Registration Number _____ Name of Organization _____ Address (Number and Street) _____ City or Town, State and ZIP Code _____	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report Corporate or Organization No. _____ Federal Employer I.D. No. _____
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ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)
Make Check Payable to Attorney General's Registry of Charitable Trusts

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

PART A - ACTIVITIES

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

~~Gross receipts~~ Total Revenue \$ _____ ~~Total assets~~ \$ _____

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

Note: 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 were there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		
3. During this reporting period, did non-program expenditures exceed 50% of gross total revenues?		
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service for this reporting period , attach a copy.		
5. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial co-venturer used? If "yes," provide an attachment listing the name, mailing address, and telephone number, and e-mail address of each commercial fundraiser, fundraising counsel, or commercial coventurer of the service provider.		
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing each funding source , the name of the agency, mailing address, contact person, and telephone number.		
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) on which each they occurred.		
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.		
9. Did your the organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?		
10. During At the end of this reporting period, did the organization have sufficient unrestricted net assets to cover the restricted net assets? (Complete Worksheet #1 in the instructions.) has the organization acted as a fiscal sponsor/fiscal agent, or otherwise held funds in trust for one or more unrelated charitable entities?		

Organization's area code and telephone number (_____) _____
 Organization's e-mail address _____

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.