



C A L I F O R N I A

DEPARTMENT OF JUSTICE

**Attorney General's Supervision of Charities,
Charitable Trusts, and Professional Fundraisers**

Overview of Presentation

- Attorney General's statutory and common law authority
- Introduce the Registry of Charities and Fundraisers and the Charitable Trusts Section
- Cover registration and renewal processes and timelines to stay current
- Charitable fundraising platform updates (AB 488)
- Registry goals, including the Business Modernization Project
- Registry data



Why does the Attorney General have enforcement and supervisory powers over charities?

Statutory Authority:

Attorney General has the primary responsibility for supervising charitable trusts in California, for ensuring compliance with trusts and articles of incorporation, and for protection of assets held by charitable trusts and public benefit corporations. (Gov. Code, section 12598.) The Attorney General has broad powers to carry out charitable trust enforcement responsibilities under common law and California statutory law. (*Id.*)

Relevant Statutes: Supervision of Trustees and Fundraisers for Charitable Purposes Act (Gov. Code, sections 12580-12599.10); Nonprofit Corporation Law (Corp. Code, section 5000 et seq.); Trust Laws (Probate Code – various provisions); Representations to the Public in Solicitations (Business & Professions Code, section 17510.8); Charity Raffles (Penal Code, section 320.5)

Examples of Case Law:

The Attorney General has been empowered to oversee charities as the representative of the public since there is usually no one willing to assume the burdens of a legal action or who could properly represent the interests of the public. (*Holt v. College of Osteopathic Physicians & Surgeons* (1964) 61 Cal.2d 750)

The Attorney General represents the public beneficiaries of the charitable Trust. (*In re Veterans Industries, Inc. v. Lynch* (1970) 8 Cal.App.3d 902.)



Attorney General's Oversight Responsibilities

Nonprofit Corporations	For-Profit Corporations	Trusts/Unincorporated Associations
Public Benefit Corporations (501(c)(3))	Fundraising professionals	Charitable Trusts
Mutual Benefit Corporations (hold assets in charitable trust)	Anyone accepting property to be used for a charitable purpose	Charitable Bequests in Wills and Trusts
Religious* (exempt from registration and reporting)		



How Attorney General's Oversight Responsibilities Are Undertaken

Registry of Charities & Fundraisers (Sacramento)

- Registration
- Registration Renewals
- Delinquency
- Dissolution
- Raffles
- Fundraisers
- Complaints

Charitable Trusts Section: Legal and Audit Unit (Los Angeles, San Francisco)

- Investigations/audits
- Enforcement actions
 - Administrative
 - Civil enforcement



Initial Registration for Charities and Charitable Trusts

To register*:

- Fill out and submit Form CT-1 (within 30 days of receipt of property for charitable purposes)
- Provide charity's or trust's governing documents (e.g., Articles of Incorporation, Trust document)
- Provide IRS determination letter
- Provide copy of application for recognition of exemption
- Pay initial registration fee of \$50
- Of note: over 109,000 charities operate in California

Resources to Assist:

- Attorney General's webpage on Charity Initial Registration - oag.ca.gov/charities/initial-reg
- Webinar on Initial Registration
- FAQ on Initial Registration

*The filings are for public use – provides transparency on the charitable purpose, tax-exemption status, assets, etc.



Initial Registration Form CT-1 Page 1

STATE OF CALIFORNIA
CT-1
(Rev. 01/2024)

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

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

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

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INITIAL REGISTRATION FORM STATE OF CALIFORNIA OFFICE OF THE ATTORNEY GENERAL REGISTRY OF CHARITIES AND FUNDRAISERS

(Government Code Sections 12580-12599.10)

(For Registry Use Only)

Part A - Identification of Organization

Name of Organization:

Mailing Address:

City:

State:

ZIP Code:

Telephone number:

Federal Employer Identification Number (FEIN):

Check if:

Organization requests email notifications

Email address:

Fax number:

Website:

Corporation or Organization Number:

Part B - Registration Fee

A \$50 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.



Charity Registration Renewal

Registration must be renewed annually to avoid delinquent status

How and When:**

- File Form RRF-1 with IRS Form 990, or if revenue is below \$50,000 file Form RRF-1 with Form CT-TR-1
- Pay renewal fee – amount depends on revenue.
 - Example: Revenue under \$50K, pay \$25; revenue between \$50K-\$100K pay \$50
- Renew registration annually by May 15 (Fiscal Year 1/1-12/31) or by November 15 (Fiscal Year 7/1-6/30)
 - Gov. Code §12586: file 4 months and 15 days following the close of the calendar or fiscal year
 - IRS extensions of time honored
 - Example: if filing due May 15, with the IRS extension, now due November 15
- Volume of mail received during two recent renewal filing deadlines:
 - November 2023: over 22,000
 - May 2024: over 20,000
 - *For charities that are current (not delinquent) in registration status - option available to renew registration online

**Filings are for public use – provides transparency as to donations/grants received and how these charitable assets were used; helps donors make informed decisions about giving



Charity Registration Renewal

When does a charity's registration status turn delinquent?

- Nothing filed for the May 15 or November 15 renewal deadline
- 6-month IRS extension honored, but still no filing. Example:
 - Renewal due 5/15/24 = now due 11/15/2024 with the IRS extension
 - Renewal due 11/16/24 = now due 5/15/2025 with the IRS extension
- Registry staff processes and reviews all renewal filings for compliance and possible law violations (30-90 days):
 - status changes to delinquent if no filing received.
 - Paper notices sent and notes put into publicly available Registry Search Tool alerting the charity (and the public) of the delinquent status and providing time to fix

Resources to Assist for Registration Renewal:

- Attorney General's webpage on registration renewals - oag.ca.gov/charities/renewals
- Webinar on annual registration renewals
- Webinar on completing Form CT-TR-1
- FAQ on annual registration renewal requirements



Annual Registration Renewal Form RRF-1

STATE OF CALIFORNIA
 REG-1
 (Rev. 01/2024)
 MAIL TO:
 Registry of Charities and Fundraisers
 P.O. Box 90347
 Sacramento, CA 95833-4470
 STREET ADDRESS:
 1202 I Street
 Sacramento, CA 95814
 WEBSITE ADDRESS:
www.sos.ca.gov/charities

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 (For Registry Use Only)

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
 11 Cal. Code Regs. sections 301-307, and 310

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 \$300, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRB extensions will be honored.

Name of Organization		Check if:	
List all DBAs and names the organization uses or has used		<input type="checkbox"/> Change of address	
Address (Number and Street)		<input type="checkbox"/> Amended report	
City or Town, State, and ZIP Code		<input type="checkbox"/> Organization requests email notifications	
Telephone Number	Email 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, and 310)
 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 \$ _____ Noncash Contributions \$ _____ Total Assets \$ _____
 (including noncash contributions)

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?	<input type="radio"/>	<input type="radio"/>
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="radio"/>	<input type="radio"/>
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?	<input type="radio"/>	<input type="radio"/>
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?	<input type="radio"/>	<input type="radio"/>
5. During this reporting period, did the organization receive any governmental funding?	<input type="radio"/>	<input type="radio"/>
6. During this reporting period, did the organization hold a raffle for charitable purposes?	<input type="radio"/>	<input type="radio"/>
7. Does the organization conduct a vehicle donation program?	<input type="radio"/>	<input type="radio"/>
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	<input type="radio"/>	<input type="radio"/>
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?	<input type="radio"/>	<input type="radio"/>

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
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Annual Treasurer's Report (Form CT-TR-1)

STATE OF CALIFORNIA
CT-TR-1
(Rev. 01/2024)

MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 503447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

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

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**ANNUAL TREASURER'S REPORT
ATTORNEY GENERAL OF CALIFORNIA**
Section 12586, California Government Code
11 Cal. Code Regs., Section 301
(FORM CT-TR-1)

(For Registry Use Only)

Name of Organization	State Charity Registration Number
Address (Number and Street)	Corporation or Organization No.
City or Town, State and ZIP Code	Federal Employer I.D. No.

For annual accounting period (beginning / / ending / /)

BALANCE SHEET

ASSETS

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

LIABILITIES

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

FUND BALANCE

Total Assets less Total Liabilities	\$	
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REVENUE STATEMENT

REVENUE

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

EXPENSES

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

NET REVENUE

Total Revenue less Total Expenses	\$	
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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
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Incomplete Registration Renewal Submissions

Examples of incomplete renewal submissions:

- No renewal fee attached (or check not signed, wrong amount)
- Failure to sign the RRF-1 renewal form. Renewal documents are submitted under penalty of perjury and attesting that they are authorized to sign
- Submitted Form RRF-1 but not IRS Form 990 or Form CT-TR-1, vice versa
- Failure to answer all 9 questions on the RRF-1
 - E.g., did not answer that there were no loans or contracts between charity and directors; no embezzlement during the reporting period

*Notice of incomplete submission sent, and notes put into the Registry's Search Tool





Registry Search Tool

Search the Files of the Registry of Charities and Fundraisers

The Registry Search Tool allows you to query the Registry's database and verify whether a charitable organization or fundraiser has complied with the Attorney General's registration and reporting requirements. You may also review and download records and public filings that a charitable organization or fundraiser has submitted to the Attorney General's Registry of Charities and Fundraisers. This includes copies of annual registration renewal forms (Form RRF-1), IRS Forms 990, raffle reports and fundraising reports that are in the Registry's database. Information is retrieved from the database in real-time but data and statuses may change intraday as filings are processed.

Potential donors are encouraged to research organizations using this query tool and those available from the [Secretary of State](#), [Franchise Tax Board](#) and [IRS](#) to determine an organization's tax-exempt status and compliance status with all appropriate state and federal agencies. Each agency maintains their own database and independently determines the disposition of organizations relative to their statutory oversight. Each should be considered carefully and collectively to gain the most complete assessment possible. Donors may also benefit from reviewing our [Resources](#) and [Donation Tips](#).

State Charity Registration Number:

SOS/FTB Corporate/Organization Number (numbers only):

FEIN (numbers only):

Organization Name:

DBA:

Program Type: **All**

Record Type: **All**

Registry Status: **All**

County:

City:

State: **--All--**


ZIP Code:

Note: On the organization details page, under **Filings & Correspondence**, if incorrect documents seem to open when you try to download or view them, try clearing your browser's cache and then also refreshing that page. The order of the documents may change, but those two steps should clear up most issues with the links.

[Registry Status Definitions & Search Tips](#) [Downloadable Lists of Charities](#) [Charities Home Page](#)



Registry Search Tool

State of California Department of Justice				Office of the Attorney General			
HOME	ABOUT	MEDIA	CAREERS	REGULATIONS	RESOURCES	PROGRAMS	CONTACT
Registrant Details							
Entity type: Corporate Class as registered with the Secretary of State or based on founding & registration documents.							
Organization Name:	BILL AND MELINDA GATES FOUNDATION	IRS FEIN:	562618866				
Entity Type:	Trust	SOS/FTB Corporate/Organization Number:	8105907				
Registry Status:	Current - Awaiting Reporting	Renewal Due/Exp. Date:	5/15/2024				
RCT Registration Number:	CT0219451	Issue Date:	5/12/2015				
Record Type:	Charity Registration	Effective Date:	5/12/2015				
Date of Last Renewal:	1/18/2024	DBA:					
Mailing Address							
Street:	PO BOX 23350						
Street Line 2:							
City, State Zip:	SEATTLE WA 98102						
Filings & Correspondence							
Missing Reports Letter	Missing Reports Letter						
Confirmation of Registration Letter	Confirmation of Registration Letter						
Renewal Filing	2022						
Renewal Filing	2021						
Renewal Filing	2020						
IRS Form 990 Series	2019						
CT-550 Form RRF-1 Incomplete	2019						
Form RRF-1	2019						
CT-551 Form RRF-1 Refund	2018						
Renewal Filings	2018						
Renewal Filings	2017						
IRS Form 990 Series	2016						
CT-550 Form RRF-1 Incomplete	2016						
Form RRF-1	2016						
2015 RRF-1	2015 RRF-1						
2015 IRS Form 990-PF	2015 IRS Form 990-PF						
2014 RRF-1	2014 RRF-1						
2014 IRS Form 990-PF	2014 IRS Form 990-PF						
2013 RRF-1	2013 RRF-1						
2013 IRS Form 990-PF	2013 IRS Form 990-PF						
2012 RRF-1	2012 RRF-1						
2012 IRS Form 990-PF	2012 IRS Form 990-PF						
2011 RRF-1	2011 RRF-1						
2011 IRS Form 990-PF	2011 IRS Form 990-PF						
Form RRF-1	2010						
Annual Renewal Data							
Related Registrations & Event Reports							
The related records shown below depend on the record type being viewed:							
• Charity Registrations relate to Professional Fundraising Events which relate to Professional Fundraiser Registrations.							
• Raffle Registrations relate to Raffle Reports.							
• Click on the RCT Registration No to navigate to the related record.							



Registry Search Tool

<p>Form RRF-1 Reject/Incomplete Reason: Form CT-TR-1 Reject/Incomplete Reason: IRS Form 990 Reject/Incomplete Reason: Notes From Registry Staff:</p>	<p>Accepted 1/1/2015 12/31/2015 2/1/2017</p>
<p>Form RRF-1 Reject/Incomplete Reason: Form CT-TR-1 Reject/Incomplete Reason: IRS Form 990 Reject/Incomplete Reason: Notes From Registry Staff:</p>	<p>Accepted 1/1/2016 12/31/2016 11/16/2017</p>
<p>Form RRF-1 Reject/Incomplete Reason: Form CT-TR-1 Reject/Incomplete Reason: IRS Form 990 Reject/Incomplete Reason: Notes From Registry Staff:</p>	<p>Accepted 1/1/2017 12/31/2017 11/13/2018</p>
<p>Form RRF-1 Reject/Incomplete Reason: Form CT-TR-1 Reject/Incomplete Reason: IRS Form 990 Reject/Incomplete Reason: Notes From Registry Staff:</p>	<p>Accepted 1/1/2018 12/31/2018 11/12/2019</p>
<p>Form RRF-1 Reject/Incomplete Reason: Form CT-TR-1 Reject/Incomplete Reason: IRS Form 990 Reject/Incomplete Reason: Notes From Registry Staff:</p>	<p>Accepted 1/1/2019 12/31/2019 11/16/2020 Resubmission/Correction Accepted</p>
<p>Form RRF-1 Reject/Incomplete Reason: Form CT-TR-1 Reject/Incomplete Reason: IRS Form 990 Reject/Incomplete Reason: Notes From Registry Staff:</p>	<p>Accepted 1/1/2020 12/31/2020 11/12/2021</p>
<p>Form RRF-1 Reject/Incomplete Reason: Form CT-TR-1 Reject/Incomplete Reason: IRS Form 990 Reject/Incomplete Reason: Notes From Registry Staff:</p>	<p>Accepted 1/1/2021 12/31/2021 11/15/2022</p>
<p>Form RRF-1 Reject/Incomplete Reason: Form CT-TR-1 Reject/Incomplete Reason: IRS Form 990 Reject/Incomplete Reason: Notes From Registry Staff:</p>	<p>Accepted 1/1/2022 12/31/2022 11/21/2023</p>



Charitable Fundraiser Registration

- Professional fundraisers operating in California must register and report:
 - Commercial Fundraisers: solicits on charity's behalf and collects/receives solicited funds
 - Fundraising Counsels: provides counsel/advice and may prepare materials, but does not solicit donations
 - Commercial Co-Venturers: raises \$ for charities by giving certain % from the sale of goods/services to charities
- New: Charitable Fundraising Over the Internet Using Platforms (AB 488)



AB 488: Charitable Fundraising Platforms

- Regulations implementing Government Code sections 12599.9 and 12599.10 were approved by OAL on 3/26/2024
 - Added sections 314 – 323 to Title 11 of the California Code of Regulations
- Section 315 on registration and filing requirements for charitable fundraising platforms and platform charities became effective 6/12/2024
- We provided a grace period, to 10/12/2024, for charitable fundraising platforms to register
- Attorney General's webpage updated to provide information, including laws and FAQs on each form (oag.ca.gov/charities/pl)
- Registration and payment is done electronically - file Form PL-1 and pay \$625 registration fee
- Other forms:
 - Form PL-2: Renew registration
 - Form PL-3: Notification from platform charities of partnering platforms
 - Form PL-4: Fundraising report (due 7/15 to report on fundraising activities of the prior year)



Key Registry Goals

- Complete Business Modernization Project (Phase I and II)
- Continue to improve current to delinquent status ratio
- Restore the import of SOS data and enhance with e-mail address
- Leverage/Apply enhanced automation and data to improve analytics and compliance
- Leverage automation to improve service delivery and communication with the public (e.g., revised forms ask for email addresses)



Registry's Business Modernization (BMP)

Goal – Upgrade the Registry's technical platform to improve efficiency, service and delivery standards; enhance data management for purposes of advanced analytics, quality control, and retention compliance; integrate/broaden payment processing with electronic transaction submission (forms, fees, data).

The following elements define the key components of the project

- Submission workflows for Platform Fundraisers (AB488) and ALL Registry process forms, fees, and inquiries
- Payment Expansion
- Payment/transaction integration via electronic workflow
- Automation of workflows and notifications
- Replacement of Database software

Project Timeline

- Phase I Initiation July 2023
- Phase I Completion June 2024
- Phase II Initiation July 2024
- Phase II Completion estimated to be July 2025



Registry Compliance Data

Charity Registration Status

Total Registered: 109,287

Registry of Charities and Fundraisers Statistics	2022-2024 Biennial Volume
Initial Charity Registration Forms Processed	12,989
Annual Charity Renewal Reports Processed	139,071
Charity Delinquency Notices Issued	78,175



Summary:

- Charities have longstanding responsibility to register and remain in good standing to operate and receive donations. Attorney General's Registry enforces this.
- DOJ places a strong emphasis on and devotes resources to prevent charities from becoming delinquent in the first place (“Upstream approach”).
- With respect to curing delinquencies:
 - Resolving a delinquency involves a legal compliance review by DOJ staff.
 - To prioritize its resources and ensure fairness to all, DOJ generally processes filings in the order they are received.



Questions and Answers

