



REGISTRY OF CHARITABLE TRUSTS
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INSTRUCTIONS FOR FILING FORM RRF-1

Registration/Renewal Fee Report to Attorney General of California

The Attorney General's Registry of Charitable Trusts has developed a new Form RRF-1 to replace the Form CT-2 for California charitable registrants. 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. By the time many charities file their Form 990 or other report on activities to the Registry, the information on the report may be more than two years old. 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 registered charitable nonprofit corporation, association or trustee holding assets for charitable purposes is required to file Form RRF-1 every year regardless of whether the corporation files Form 990's annually or is on extended reporting. Nonprofit corporations and organizations that are 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 licensed pursuant to Section 1349 of the Health and Safety Code and report 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

On or before January 15 of each year, ALL REGISTERED charities, regardless of revenue 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.

Four months and fifteen days after the close of the organization's calendar or fiscal year, charities with revenue or 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. Remember to write the organization's State Charity Registration number in the upper right corner on the form. The State Charity Registration Number (CT-#) can be found by looking on the Charitable Trusts Website under "Database Search." The website address is <http://www.caag.state.ca.us/charities>.

WHO MUST PAY A FEE

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

"ACCOUNTING PERIOD"

The "accounting period" should be the organization's most recently completed calendar or fiscal year. If an organization on calendar year reporting is unable to answer some questions relating to its most recent calendar year when filing the RRF-1 by January 15, the questions may be answered by making good faith estimates. Estimates of total revenue and assets should be based on the best information that is reasonably available at the time. If the amounts cannot be reasonably or appropriately estimated, use the total revenue and asset amounts from the organization's most recently completed accounting period. If, at a later date, it is determined that the information on the RRF-1 form is significantly different, an amended RRF-1 may be filed without penalty.

ORGANIZATION'S NAME AND ADDRESS

Complete the name and address section on the RRF-1 form. Check the appropriate box above the name if the organization's address has changed since the last financial report was filed.

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, check the "Database Search" on the Charitable Trusts Website at <http://www.caag.state.ca.us/charities>. If you are unable to locate the State Charity Registration Number, leave that line blank and the Registry staff will put the number on the report when it is received in the Registry of Charitable Trusts.

CORPORATE OR ORGANIZATION NUMBER

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.

2001 RRF-1 NOTICE TO CHARITABLE ORGANIZATIONS AND TRUSTEES

Attorney General 's Internet Address: <http://caag.state.ca.us/charities/>

CHANGES FOR FILING OF 2001 RRF-1:

- **NEW FILING DATE** - The filing date has changed. RRF-1 forms are now due no later than four months and fifteen days after the end of the organization's calendar or fiscal year.

NOTE: RRF-1 EXTENSIONS WILL NOT BE GRANTED. THE RRF-1 FILING REQUIREMENT IS INDEPENDENT OF AND NOT SUBJECT TO ANY IRS 990 EXTENSIONS. DO NOT REQUEST AN EXTENSION. NONE WILL BE GRANTED.

- **PENALTIES/FINES** - Assessment of a minimum tax of \$800 plus interest and/or fines or filing penalties may be imposed. Sections 23153 and 23703, California Revenue and Taxation Code; Sections 12586, 12586.1 (recently enacted), and 12587, California Government Code; 11 CCR Sections 311 and 312.

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 file Form RRF-1 annually. "Small" charities not required to pay the annual fee, and even if on extended reporting¹, must still submit Form RRF-1 annually no later than four months and fifteen days after the end of the organization's calendar or fiscal year.

NOTE: Additional reporting requirements apply to any charity engaged in solicitation or sales solicitation that collected more than 50% of its annual income and more than \$1,000,000 in contributions from California donors during the previous calendar year if the charity spent more than 25% of its annual income on nonprogram expenses. (See Business & Professions Code Sections 17510.9 and 17510.95.)

Form RRF-1 may be downloaded and printed from the "Forms" section of our Internet site.

WHO MUST PAY THE FEE AND HOW?

Charities and trustees registered with the Attorney General's Registry of Charitable Trusts with gross receipts OR total assets of one-hundred thousand dollars (\$100,000) or more must send the \$25 registration fee with the RRF-1. (Government Code Section 12586, 12587, and 11 CCR Sections 311 and 312). Make check payable to the Department of Justice, and mail it together with the completed RRF-1 to P.O. Box 903447, Sacramento, CA 94203-4470. The canceled check is your receipt.

HOW THE FEE IS USED

The law requires that the fee be used solely to operate the Attorney General's Registry of Charitable Trusts and to make charity reports received available to all on the Internet. New IRS regulations require charities to make copies of their Form 990 available to the public on request, or to make them "widely available." Registration fees are used to cover the cost of placing all Form 990s on the Internet.

WHAT IF THE FEE IS NOT PAID AND/OR FORM RRF-1 IS NOT FILED?

You will not be in compliance with the law. As a result, your Form 990, 990EZ or 990PF will not be accepted for filing. You may lose your tax exemption and be assessed a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code Section 12586.1

¹If you are on extended reporting, you are still required to file a Form 990EZ every tenth year.