

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

WEB SITE ADDRESS:  
<http://ag.ca.gov/charities/>

**INSTRUCTIONS FOR FILING  
REGISTRATION/RENEWAL FEE REPORT  
TO ATTORNEY GENERAL OF CALIFORNIA**  
Sections 12586 and 12587, California Government Code  
11 Cal. Code Regs. Sections 311 and 312  
**(FORM RRF-1)**



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 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 REGISTERED** charities, regardless of receipts or assets, except for those listed above as being exempt, must annually 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 gross receipts or total assets of \$25,000 or more 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.

### EXTENSIONS FOR FILING

Extensions of time for filing the 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, or 990-EZ. An organization should file both forms (RRF-1 and IRS Form 990, 990-PF, or 990-EZ) with the Registry of Charitable Trusts at the same time, along with copies 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.**

### 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).

**NOTE: A REGISTRATION FEE IS NOT DUE WITH AN AMENDED REPORT FOR ANY REPORT PERIOD IN WHICH A FEE HAS ALREADY BEEN PAID.**

### 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://ag.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 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 the questions on 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 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 reasons why they exceeded 50% of gross revenues. If you believe that

non-program expenditures were reasonable, furnish a signed statement explaining the reasons why. If not, describe the steps the organization will take to lower non-program expenditures.

Non-program expenditures are any expenditures that do not meet the definition of "program services" set forth in the Internal Revenue Service Instructions for Form 990 and Form 990-EZ. The IRS Instructions are set forth on the Attorney General's website (<http://ag.ca.gov/charities/>). See the IRS Instructions for a discussion of the expenses that are attributable to program services.

#### 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. Also indicate 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; date of payment; and the amount of the fine, penalty, or judgment.
- 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, address, telephone number, and e-mail address of the commercial fundraiser, fundraising counsel, or commercial coventurer.

#### PART B, QUESTION #6

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

#### PART B, QUESTION #7

If "yes," provide an attachment indicating the number of raffles and the date(s) they 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.