

TITLE 11. LAW

DIVISION 1. ATTORNEY GENERAL

CHAPTER 4: REGULATIONS ADOPTED PURSUANT TO THE SUPERVISION OF TRUSTEES AND FUNDRAISERS FOR CHARITABLE PURPOSES ACT

§ 300. Filing Trust Instrument

Every charitable corporation, trustee or other person required by the provisions of that act entitled the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Article 7, Chapter 6, Part 2, Division 3, Title 2, of the Government Code commencing with Section 12580) shall file with the Attorney General as required by that Act a copy of the articles of incorporation and by-laws, trust agreement, decree of distribution or other instrument providing for his title, powers or duties.

§ 301. Periodic Written Reports

Every charitable corporation, trustee, or other person, required by the provisions of the Supervision of Trustees and Fundraisers for Charitable Purposes Act shall also file with the Attorney General periodic written reports, under oath, setting forth information as to the nature of the assets held for charitable purposes and the administration thereof by such corporation, trustee, or other person

§ 302. Place of Filing

All instruments, reports or other data required to be filed pursuant to these regulations, or pursuant to the provisions of the Uniform Supervision of Trustees for Charitable Purposes Act shall be filed with the Registrar of Charitable Trusts in the office of the Attorney General, Sacramento, California.

§ 303. Filing Forms

All periodic written reports required to be filed under the provisions of Section 12586 of the Government Code and by Section 301 of these regulations shall be reported on forms obtainable upon request from the Registrar of Charitable Trusts.

§ 304. Time of Filing Reports

The first such periodic report shall be filed as required by paragraph (d) of Section 12586 of the Government Code.

§ 305. Annual Filing of Reports

The periodic written reports shall thereafter be reported on an annual basis unless specifically required or permitted to be filed on other than an annual basis as set forth in these regulations, or when filing has been suspended by the Attorney General pursuant to Government Code Section 12586. The time for filing of an annual report subsequent to the filing of the first periodic report required to be filed on an annual basis shall be not later than four (4) months and fifteen (15) days following the close of each calendar or fiscal year subsequent to the filing of the first report, but in no event less than once annually, unless for good cause extension for such annual filing has been granted by the Attorney General, or otherwise excused.

§ 306. Contents of Reports

(a) Every periodic report required to be filed shall be submitted under oath. For reporting periods ending on or after December 31, 1973, every periodic report shall be reported on then current official forms which may be obtained from the Registrar of Charitable Trusts, office of the Attorney General, Sacramento, California. Reports shall set forth in detail all of the information required by the form. Incomplete or incorrect reports will not be accepted as meeting the requirements of the law.

(b) A copy of an account filed by a trustee in a court having jurisdiction of the trust shall not be accepted in lieu of a report on official forms unless such court accounting is identical in form and content with the official forms and is compatible without alteration with electronic data processing equipment in the same manner as reports on official forms.

(c) When requested by the Attorney General any periodic report shall be supplemented to include such additional information as the Attorney General deems necessary to enable him to ascertain whether the corporation, trust or other relationship is being properly administered.

§ 307. Extended Reporting Period

A charitable corporation, trustee, or other person otherwise required to file an annual periodic written report pursuant to Section 305, which has gross revenue under twenty-five thousand dollars (\$25,000) during any fiscal year and which has gross assets under \$25,000 at all times during such year, shall file a report subsequent to the first report required by Section 304, or its last report filed pursuant to Section 305, or subsection (ii) of this Section 307, upon the earlier of (I) the lapse of ten years after any such filing or (ii) the occurrence of any of the following:

- (1) the total gross revenue or assets of the charitable corporation or trust was \$25,000 or more;
- (2) the corporation was dissolved or merged; the trust was terminated or modified; all or substantially all of the assets of the corporation or trust were sold or transferred; or the corporate articles were amended to change the charitable purposes of the corporation;
- (3) the charitable trust purposes of the corporation or trust were abandoned by the directors or

trustees;

(4) there were self dealing transactions, as defined in California Corporations Code Section 5233, or Civil Code Section 2228, or loans made by the corporation or trust to a director, officer or trustee.

The report filed pursuant to this Section 307 shall cover the most recent preceding fiscal year of the charitable registrant.

It shall be the continuing responsibility of the directors or trustees to notify the Attorney General, c/o Registry of Charitable Trusts, P.O. Box 13447, Sacramento, CA 95813, of any change of mailing address for the corporation or trust.

All such charitable corporations and trusts having gross revenue or gross assets under \$25,000 shall be subject to periodic audit review by the Attorney General, notwithstanding these extended reporting periods.

§ 308. Reports of Co-Trustees, Trusts of the First Class

(Repealed, 1974)

§ 309. No Activity Report

(Repealed, 1974)

§ 310. Public Inspection of Charitable Trust Records

The register, copies of instruments and the reports filed with the Attorney General, except as provided in Government Code Section 12590, shall be open to public inspection at the Office of the Attorney General in Sacramento at such reasonable times as the Attorney General may determine. Such inspection shall at all times be subject to the control and supervision of an employee of the Office of the Attorney General.

§ 311. Annual Registration Fee

(a) A charitable corporation, trustee, or other person required to file an annual periodic written report pursuant to Government Code section 12586 and section 305, which has gross revenue of one-hundred thousand dollars (\$100,000) or more during any fiscal year, or which has gross assets of one-hundred thousand dollars (\$100,000) or more during any fiscal year, shall pay an annual registration fee of twenty-five dollars (\$25), payable to the Attorney General's Registry of Charitable Trusts. No periodic written report from any charitable corporation, trustee or other person subject to this section shall be accepted for filing unless accompanied by the annual registration fee.

(b) This section does not apply to commercial fundraisers for charitable purposes, as defined by Government Code section 12599, fundraising counsel, as defined by Government Code section 12599.1, or commercial coventurers, as defined by Government Code Section 12599.2.

(Effective, November 8, 1999)

§ 312 Use of Annual Registration Fee

Annual registration fees paid pursuant to Government Code section 12587 and section 311, and registration or renewal fees paid pursuant to Government Code Sections 12599, 12599.1 and 12599.2, shall be used solely to operate and maintain the Attorney General's Registry of Charitable Trusts and provide public access via the Internet to reports filed with the Attorney General.

(Effective, November 8, 1999)