OFFICE OF THE ATTORNEY GENERAL
liberty and justice under law
CALIFORNIA DEPARTMENT OF JUSTICE

C A L I F O R N I A

DEPARTMENT OF JUSTICE

Maintaining Compliance with the Registry of Charities and Fundraisers

October 2025

Views expressed are of the presenter, and do not necessarily reflect the views of California Department of Justice.

The Attorney General's Authority Over Charities

Attorney General Oversight of Charities

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, resides in the Attorney General. (Gov. Code, § 12598 in California's Charitable Supervision Act.)

Registry of Charities and Fundraisers

The Attorney General shall establish and maintain a register of charitable corporations, unincorporated associations, and trustees subject to this article and of the particular trust or other relationship under which they hold property for charitable purposes and, to that end, may conduct whatever investigation is necessary, and shall obtain from public records, court officers, taxing authorities, trustees, and other sources, whatever information, copies of instruments, reports, and records are needed for the establishment and maintenance of the register. (Gov. Code, § 12584.)

How The Attorney General Oversees Charities

DOJ's Charitable Trusts Section

Registry of Charities and Fundraisers	Legal and Audits Unit

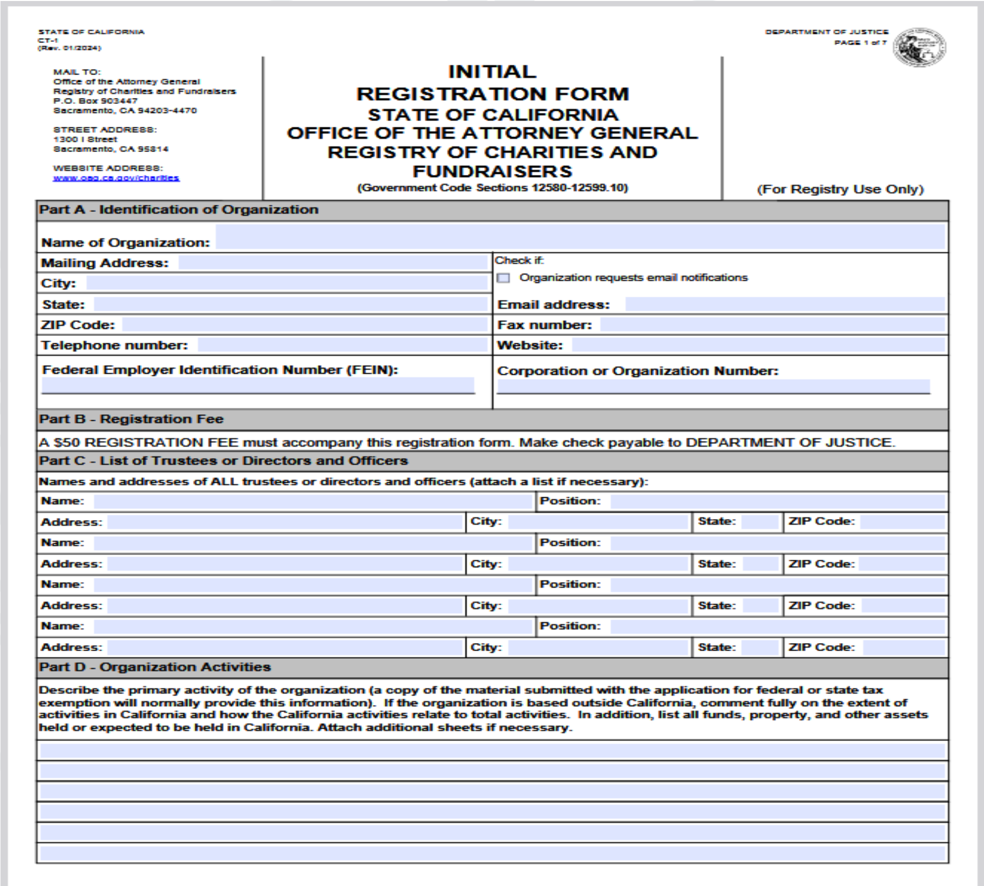
▪ Manages registration and reporting from charitable entities
▪ Charity programs
  ▪ Registration
  ▪ Annual Registration Renewal
  ▪ Delinquency
  ▪ Dissolution
▪ Fundraiser programs
  ▪ Nonprofit Raffles
  ▪ Fundraising Professionals
  ▪ Charitable Fundraising Platforms
▪ Complaints
	▪ Performs investigations and audits
	▪ Brings enforcement actions
	  ▪ Administrative
	  ▪ Civil enforcement

Registration as a Charity

To register as a charity with the Registry of Charities and Fundraisers:

- Fill out and submit Form CT-1 (within 30 days of receipt of property for charitable purposes)
- Provide governing documents (e.g., articles of incorporation, bylaws)
- Provide IRS application for recognition of tax exemption (if submitted to IRS)
- Provide IRS determination letter (if received from IRS)
- Pay $50 initial registration fee
- For more info: oag.ca.gov/charities/initial-reg

Form CT-1 for Charity Registration



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

DEPARTMENT OF JUSTICE
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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.oag.ca.gov/charities

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:	Check if: ☐ Organization requests email notifications
City:	
State:	Email address:
ZIP Code:	Fax number:
Telephone number:	Website:
Federal Employer Identification Number (FEIN):	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.

Coming Soon: file Form CT-1 and pay fees electronically through the Registry's early release Online Filing Service

Charity Registration Renewal and Reporting

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 4 months and 15 days following the close of the fiscal year. IRS extensions of time honored. Example for calendar fiscal year: filings due May 15, with the IRS extension, now due November 15
- For more info: oag.ca.gov/charities/renewals

Form RRF-1 for Charity Registration Renewal & Reporting

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

DEPARTMENT OF JUSTICE
PAGE 1 of 5

MAIL TO:
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P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

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

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 $800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

(For Registry Use Only)

Name of Organization

List all DBAs and names the organization uses or has used

Address (Number and Street)

City or Town, State, and ZIP Code

Telephone Number | Email Address

Check if:
- ☐ Change of address
- ☐ Amended report
- ☐ Organization requests email notifications

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 $ (Including noncash contributions) | Noncash Contributions $ | Total Assets $

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

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

Form CT-TR-1 for Charities with Revenue Below $50,000

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

DEPARTMENT OF JUSTICE
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MAIL TO:
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P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

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

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

Address (Number and Street)

City or Town, State and ZIP Code

State Charity Registration Number

Corporation or Organization No.

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	$

REVENUE STATEMENT

REVENUE

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

NET REVENUE

Total Revenue less Total Expenses	$

EXPENSES

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

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

Deficient Registration Renewal Filings

Examples of deficient renewal filings that can lead to delinquent registration:

- Failure to timely file
- No renewal fee attached (or check not signed, wrong amount)
- Gap in accounting period (fiscal year)
- Not answering all Form RRF-1 questions
- Not signing Form RRF-1, which must be signed under penalty of perjury
- Submitting Form RRF-1 but not IRS Form 990 or Form CT-TR-1, or vice versa

Avoid a Delinquent Registration Status

- A charity's registration must be in good standing to solicit or operate in California; charities with a delinquent or suspended registration are not in good standing with the Registry (Cal. Code Regs., tit. 11, § 312)
- A charity's registration must also be in good standing to participate in solicitations on, or collect donations through, charitable fundraising platforms (Gov. Code, § 12599.9, subd. (d)(2))
- Indicates possible charity mismanagement, and increases likelihood of an audit or other law enforcement
- Late fees accrue (Gov. Code, § 12586.1)

Registry Search Tool and Other Online Resources

- Use the Registry Search Tool for checking registration status, copies of filings, the cause for deficient or delinquent filings, and communications from Registry
- New modernized Registry Search Tool will be released in Spring 2026, replacing the current Registry Search Tool
- The early release Online Filing Service for newly registered charities will be expanded in Spring 2026 for all registrants, and will replace the current Online Renewal System
- Visit oag.ca.gov/charities for the Registry's latest information, webinars, and answers to frequently asked questions
- If questions are not answered online, Registry contact forms are available; the Registry's delinquency program can also be contacted at 916-210-6607

Registry Search Tool

HOME ABOUT MEDIA CAREERS REGULATIONS RESOURCES PROGRAMS CONTACT

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:

Search Clear

Available at rct.doj.ca.gov

Registry Search Tool

Status of Filing:	Accepted
Accounting Period Begin Date:	1/1/2020
Accounting Period End Date:	12/31/2020
Filing Received Date:	6/14/2021
Form RRF-1 Reject/Incomplete Reason:	
Form CT-TR-1 Reject/Incomplete Reason:	
IRS Form 990 Reject/Incomplete Reason:	
Notes From Registry Staff:	
Status of Filing:	Accepted
Accounting Period Begin Date:	1/1/2021
Accounting Period End Date:	12/31/2021
Filing Received Date:	7/19/2022
Form RRF-1 Reject/Incomplete Reason:	
Form CT-TR-1 Reject/Incomplete Reason:	
IRS Form 990 Reject/Incomplete Reason:	
Notes From Registry Staff:	
Status of Filing:	Incomplete
Accounting Period Begin Date:	1/1/2022
Accounting Period End Date:	12/31/2022
Filing Received Date:	10/11/2023
Form RRF-1 Reject/Incomplete Reason:	
Form CT-TR-1 Reject/Incomplete Reason:	
IRS Form 990 Reject/Incomplete Reason:	
Notes From Registry Staff:	Copy of IRS Form 990 is required.

Use the Registry Search Tool to determine the cause for deficient or delinquent filings

Other Registry Programs

Raffles

- Only eligible nonprofit organizations may conduct raffles to raise funds for beneficial or charitable purposes (Pen. Code, § 320.5)
- Register before conducting raffles by filing Form CT-NRP-1; Registration is for the calendar year
- 90% of the gross receipts from the raffles must go towards beneficial or charitable purposes
- Raffle activities cannot be conducted over the internet
- Report on raffles by filing Form CT-NRP-2 for all raffles held in the prior year by February 1
- For more info, visit oag.ca.gov/charities/raffles

Dissolution

To wind up a California nonprofit corporation:

- Get approval from the board and/or members
- File an action in superior court to dissolve OR
- Comply with dissolution procedures for the Secretary of State and Attorney General, including (visit oag.ca.gov/charities/dissolution for more info)
    - File a "certification of election to wind up" with the SOS
    - Submit same to the Registry and request a waiver of objections to dissolution concerning the distribution of remaining corporation assets, or a written confirmation that the corporation has no assets
    - Submit the Attorney General's waiver or the confirmation of no assets to the SOS

Thank You

Brian Gerard Armstrong (he/him/his)
Supervising Deputy Attorney General
Charitable Trusts Section