

Delinquency Webinar - Registry of Charitable Trusts

Original Video: <https://www.youtube.com/watch?v=8MRE8yxUgKE>

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Office of the California State Attorney General [00:00:00] Welcome to the delinquency webinar for the California State Attorney General's Registry of Charitable Trusts, referred to as 'the Registry'. In the next few minutes, we will go over the filing requirements for our office, how to complete the annual registration renewal fee report - form RRF1. And how to use the Registry's web site to find organization information. Our goal is to give you the information and tools needed to bring your organization up to date with the Registry. You're likely here because your organization's status is either delinquent, suspended, or reporting incomplete, and you want to become current. The cause of your organization's status may be the result of missing documents, unpaid fees or rejected filings. [00:00:56] **Delinquent organizations are not in good standing and may not conduct business or solicit donations in California.** [6.7s] It is important to cure the organization's delinquent status as soon as possible to avoid consequences of delinquency. These may include late fees, suspension, revocation, loss of tax exempt status, violations of law and loss of donations and reputation. In order to avoid or cure delinquency, organizations must complete the basic filing requirements annually. The organization must submit the annual registration renewal fee report, also called Form RRF1 with the applicable renewal fee and a complete copy of the IRS Form 990 when the gross annual revenue is over \$50,000. We recommend that you visit our web site frequently to check your organization's status. Form RRF1 is the annual renewal form required by the Registry.

Office of the California State Attorney General [00:02:06] The current version of the RRF1 may be downloaded from oag.ca.gov/charities/delinquency. The RRF1 is due four months and fifteen days after the organization's accounting period has ended. For example, the report's for a calendar year accounting period are due by May 15th. And for a mid-year accounting period ending June 30th, the reports are due by November 15th. Please refer to the web site for different accounting period due dates. Charities operating in California are required to file the RRF1 regardless of their revenue or activity level. The RRF1 gives a synopsis of the organization's yearly activity on a single page. A separate RRF1 must be completed for each year. Let's go over the required information at the top of the form. The RRF1 requires a state charity, registration number, organization, name and organization address. If you are providing a new mailing address, please mark the change of address box. If the organization is submitting changes to a previously accepted RRF1, please mark the amended report box. Next, please include the corporate or organization number and the federal tax I.D. number on the form. We will go over the various I.D. numbers for an organization later in this webinar. The next section of the RRF1 is the annual registration renewal fee schedule, which breaks down the amount of renewal fees due based on the gross annual revenue reported on the form. If the organization's revenue is less than \$25,000, then a renewal fee is not required. If the organization's revenue is greater than \$25,000, please use the fee schedule to determine the correct renewal fee to submit for each RRF1. For example, if the organization's revenue is \$2.5 million, then the renewal fee will be \$150. Payments may be made in the form of a check or money order payable to the Attorney-General's Registry of Charitable Trusts. If you are filing multiple years of RRF1, you may submit a separate check for each renewal fee or a single check for the total amount of the renewal fees do. Part A of the RRF1 requires the organization's