



General Guide for Initial Registration with the Attorney General's Registry of Charitable Trusts

All charitable corporations, unincorporated associations, trustees, or other persons holding assets in trust for charitable purposes must register with the Attorney General's Registry of Charitable Trusts **within 30 days** of initially receiving assets (funds, property, etc.) in/from California.

To complete initial registration, submit the following documents and information to the Registry:

1. Form CT-1, available for download at: <http://oag.ca.gov/charities/forms>.
2. Founding documents, as follows:
 - Corporations: endorsed articles of incorporation, all amendments, and current bylaws.
 - Associations: instrument creating the organization (bylaws, constitution, and/or articles of association).
 - Trusts: trust instrument or will and decree of final distribution.
 - Trustees for charitable purposes: statement describing your operations and charitable purpose.
3. IRS Form 1023 or IRS Form 1024, if submitted to the IRS.
4. IRS determination letter, if received from the IRS.
5. \$25.00 initial registration fee (check or money order-payable to the Department of Justice).

Once the organization is registered and has been assigned a state charity registration number (CT#), the Registration Renewal Fee report (RRF-1), and IRS Form 990 report (if applicable) must be filed annually. If the organization has been operating as an unregistered entity in California in previous fiscal years, past RRF-1 reports (plus fees if applicable) must be filed to clear the delinquent status.

Please wait until the organization is registered and provided a CT# before submitting any RRF-1 reports.

MAILING ADDRESS

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Registry of Charitable Trusts
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