

NOVEMBER 15, 2022

Don't Get Rejected! Tips for Charities Filing Annual Renewal Reports with the California Attorney General

RELATED CATEGORIES

- › Attorney General, IRS, Franchise Tax Board, and Property Tax Proceedings
- › Private Foundations
- › Public Charities

AUTHOR



Elisabeth M. Ponsano
Senior Paralegal /
Department Coordinator

ABOUT OUR BLOG

Nonprofit Law Matters looks at legal issues in the nonprofit and tax-exempt organizations world. Written by the attorneys and paralegals of Adler & Colvin, it provides updates and analysis regarding philanthropy, charity, and other exempt organization issues.

EDITORS



Stephanie L. Petit
Principal



Eric K. Gorovitz
Principal

As of January 1, 2022, California's Office of the Attorney General ("OAG") requires all filings submitted to its Registry of Charitable Trusts (the "Registry") to be on current forms. The OAG revised most of its forms for charities during 2021, and these forms are available on the [Charities page of the OAG's website](#). In 2022, the Registry has routinely rejected filings made on outdated forms, often resulting in the filing entities being listed as **delinquent** if they weren't able to re-file on time.

While outdated forms account for a number of rejections this year, the Registry also rejects filings that do not meet other requirements, such as filings that:

- › are not signed by an officer of the organization.
- › do not include the required copy of the organization's federal tax return (or Form CT-TR-1 for organizations that filed a Form 990-N postcard return).
- › are missing the required payment or include an insufficient payment amount. (Note that the renewal fee schedule on the current form has changed.)
- › respond that an audit was not conducted when revenues indicate it was required.
- › do not include an explanation for any question that requires additional information.

Organizations can check on their status on the Registry's [website](#). Organizations that are listed with a **negative status** (such as delinquent) are not permitted to operate or solicit charitable contributions in California until the required annual reporting and/or fees are submitted to the Registry. As we have noted before in a [previous blog post](#), unresolved problems with one California regulatory agency may lead to issues with the other California regulatory agencies, so a negative status should never be ignored.

The OAG has published a [Guide for Charities](#), and provides online [information, guidance, and even webinars](#) to ensure that charities have the tools they need to meet their regulatory filing obligations.

This year's filing deadline for many organizations is nearing. (Organizations with a December 31 fiscal year end that have filed for an extension with the Internal Revenue Service typically have a November 15 filing due date.) The officers signing the Registry annual renewal forms should confirm that the filing was prepared on the current Form RRF-1 (as of the date of this post, the current Form RRF-1 shows the last revised date of February 2021), that the form is complete, and that the required payment and all required attachments are included.