

Charitable Trust Registration Renewal Fee Report and Raffles

Filing requirements from California's Attorney General:

- All units and councils must file the Annual Registration Renewal Fee Report (form RRF-1) annually, along with fee and a copy of the federal tax return.
- Annual Application for Registration for non-profit raffles is due by September 1.
- The Non-Profit Raffle Report is due by October 1 for any raffles held between September 1 – August 31.

Charitable Trust Registration Renewal Fee Report (RRF-1):

- Complete the Unit Treasurer Annual Report first, as you will need the gross receipts from the fiscal year (July 1 thru June 30) to complete the RRF-1.
- Gross receipts on RRF-1 should match tax returns.
- Fees paid with RRF-1 depend on gross receipts.
- A copy of the federal tax return must be sent with the RRF-1, unless the PTA filed an e-postcard, 990N.
- RRF-1 is due to the Registry of Charitable Trusts by November 15. Extensions are allowed if the PTA has been given an extension by the IRS for the federal tax return.
- **Name of Organization:** PTA California Congress Parents, Teachers, and Students, Inc.
- **List all DBAs and names the organization uses or has used:** <enter your unit name>

Raffles:

- CT number is required, but there are additional steps to register for permission to hold a raffle.
- 90% of gross receipts from selling raffle tickets must go toward charitable purposes (at most 10% can be used for administrative costs, purchasing prizes, etc.). 50/50 raffles are illegal.
- The registration period for raffles is September 1–August 31. Any raffles planned for that period must be included on the registration form (form CT-NRP-1), which is due to the Office of the Attorney General prior to September 1.
- Any raffles held during the period of September 1 – August 31 must be reported on the Nonprofit Raffle Report (form CT-NRP-2) by October 1.
- Please read the FAQs about raffles on the Attorney General's website prior to planning any raffles.
- Please read the questions on the Nonprofit Raffle Report prior to planning any raffles.
- Charity poker events, casino nights, and bingo games all have many regulations. Please check with Attorney General's website, local law enforcement, capta.org, the school district and PTA's insurance broker prior to planning this type of event.

Resources:

- To look up your PTA's CT number or status at the Registry of Charitable Trusts, enter your PTA's EIN at <http://rct.doj.ca.gov/Verification/Web/Search.aspx?facility=Y>
- Go to <http://oag.ca.gov/charities/forms> for the RRF-1 form and instructions, raffle forms, and FAQs for Charitable Trust Numbers, Renewals, and Raffles.