



SUBMIT TO:  
Registry of Charitable Trusts  
at [\[web address\]](#)

WEBSITE ADDRESS:  
[oag.ca.gov/charities](http://oag.ca.gov/charities)

## FORM PL-4: ANNUAL REPORT FOR CHARITABLE FUNDRAISING PLATFORMS OR PLATFORM CHARITIES FOR 20\_\_

California Government Code section 12599.9  
California Code of Regulations, title 11, section 315

Failure to electronically file Form PL-4 by July 15 of each calendar year may result in assessment of late fees and automatic suspension of registration status (Gov. Code, § 12586.1, Cal. Code Regs., tit. 11, § 341)

### PART A

(For Registry Use Only)

#### Contact Information

1. Official name of registrant (full legal name, e.g., exact name where legally formed)

2. Doing business as name(s) (used currently or during the reporting period)

3. Official address (principal executive office, do not use P.O. Box)

City or Town, State and Zip Code

4. Mailing address (if different from official address)

City or Town, State and Zip Code

5. Website address (principal executive office)

Check if:

- ☐ Amended report  
☐ Name Change  
☐ Address/contact information change

6. E-mail address (principal executive office)

7. Telephone number (principal executive office)

8. Federal employer identification number (FEIN)

9. Contact person name and title (for Registry inquiries, does not have to be person who signs form)

10. Contact person e-mail address

11. Contact person telephone number

#### Registration Information and Types of Platform Fundraising

12. Registrant type (if registrant meets the definition of both a charitable fundraising platform and platform charity, only select charitable fundraising platform):

- ☐ Charitable fundraising platform (must be registered as a charitable fundraising platform)  
☐ Platform charity (must be registered as a charitable corporation or trustee)

13. Registration number as a charitable fundraising platform: \_\_\_\_\_

14. Registration number as a charitable corporation or trustee: \_\_\_\_\_

15. If registrant is a charitable fundraising platform, is this Form PL-4 being submitted directly by the registrant charitable fundraising platform, or its partnering platform charity or another charitable fundraising platform retained to facilitate solicitations on the registrant's platform ("partner")? If partner, specify the partner's official name and registration number. If partner is selected and the registrant previously was not deemed eligible and did not provide authority, the Form PL-4 filing will be rejected.

- ☐ This form is submitted directly by the registrant charitable fundraising platform  
☐ This form is submitted by partner, on registrant's behalf (specify name and registration number of partner: \_\_\_\_\_)  
☐ N/A because registrant is a platform charity



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**16.** If registrant is a charitable fundraising platform, specify the type(s) of charitable fundraising platform for the prior calendar year. Check all that apply. If “commercial charitable fundraising platform,” complete Parts B and C. If “peer-to-peer charitable fundraising platform,” complete Parts B and D. If “marketing charitable fundraising platform,” complete Parts B and E. If “coventuring charitable fundraising platform,” complete Parts B and F. If “consulting charitable fundraising platform,” complete Part G.

☐ Commercial charitable fundraising platform

☐ Peer-to-peer charitable fundraising platform

☐ Marketing charitable fundraising platform

☐ Coventuring charitable fundraising platform

☐ Consulting charitable fundraising platform

☐ N/A

**17.** In the prior calendar year, did the registrant partner with other charitable fundraising platform(s) to facilitate solicitations on the other platform(s) (“partnering platforms”)? This includes the registrant receiving, holding, or controlling donations made on or through the partnering platform that were sent to recipient charitable organizations listed or referenced by name on the partnering platform, or the registrant sending donations to recipient charitable organizations based on purchases made or other activity performed by persons who use the partnering platform. If “Yes,” complete Part H.

☐ Yes

☐ No

## Signature

I certify under penalty of perjury that I have examined this form, including accompanying information, and to the best of my knowledge and belief, the content is true, correct, and complete, and I am authorized to sign this form for the registrant.

\_\_\_\_\_  
Signature of Registrant’s Authorized Agent

\_\_\_\_\_  
Name and Title

\_\_\_\_\_  
Date

Only provide this signature, if an authorized partner is submitting this form on the registrant’s behalf (see Part A, Question 15).

I certify under penalty of perjury that I have examined this form, including accompanying information, and to the best of my knowledge and belief, the content is true, correct, and complete.

\_\_\_\_\_  
Signature of Partner’s Authorized Agent

\_\_\_\_\_  
Name and Title of Agent

\_\_\_\_\_  
Name of Partner

\_\_\_\_\_  
Date



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## Office of the Attorney General

### Registry of Charitable Trusts

#### Privacy Notice

#### As Required by Civil Code § 1798.17

**Collection and Use of Personal Information.** The Attorney General's Registry of Charitable Trusts (Registry), a part of the Public Rights Division, collects the information requested on this form as authorized by the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Gov. Code § 12580 et seq.) and regulations adopted pursuant to the Act (Cal. Code Regs., tit. 11, § 300 et seq.). The Registry uses the information in the administration and enforcement of the Act, including to register, renew, or update your organization's registration or to prepare reports pursuant to the Act. The Attorney General may also use the information for additional purposes, including in support of investigations and law enforcement actions, providing public access to information as required by the Act (Gov. Code §§ 12587, 12587.1, 12590), and making referrals to other law enforcement agencies. Any personal information collected by state agencies is subject to the limitations in the Information Practices Act and state policy. The Department of Justice's general privacy policy is available at [www.oag.ca.gov/privacy-policy](http://www.oag.ca.gov/privacy-policy).

**Providing Personal Information.** All the personal information requested in the form must be provided. An incomplete submission may result in the Registry not accepting the form, and cause your organization to be out of compliance with legal requirements to operate in California.

**Access to Your Information.** The completed form is a public filing that will be made available on the Attorney General's website at [www.oag.ca.gov/charities](http://www.oag.ca.gov/charities) pursuant to the public access requirements of the Act. You may review the records maintained by the Registry that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

**Possible Disclosure of Personal Information.** In order to process the applicable registration, renewal, registration update, application, or report, we may need to share the information on this form with other government agencies. We may also share the information to further an investigation, including an investigation by other government or law enforcement agencies. In addition, the information is available and searchable on the Attorney General's website.

The information provided may also be disclosed in the following circumstances:

- With other persons or agencies where necessary to perform their legal duties, and their use of your information is compatible and complies with state law, such as for investigations or for licensing, certification, or regulatory purposes;
- To another government agency consistent with state or federal law.

**Contact Information.** For questions about this notice or access to your records, contact the Registrar of Charitable Trusts, 1300 I Street, Sacramento, CA 95814 at [rct@doj.ca.gov](mailto:rct@doj.ca.gov) or (916) 210-6400.

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## INSTRUCTIONS FOR ANNUAL REPORT FOR CHARITABLE FUNDRAISING PLATFORMS OR PLATFORM CHARITIES (FORM PL-4)



### Who must file a Form PL-4?

Every charitable fundraising platform operating in California must file a Form PL-4 with the Attorney General's Registry of Charitable Trusts to report on fundraising activities that occurred during the prior calendar year.

Every platform charity operating in California must file a Form PL-4 with the Attorney General's Registry of Charitable Trusts to report on fundraising activities of the prior calendar year.

A charitable fundraising platform may have a Form PL-4 filed on its behalf by the registrant's partner (a partnering platform charity or another charitable fundraising platform retained to facilitate solicitations on the registrant's platform, "partner"). This is **only** permitted when the registrant was deemed eligible and provided authority for the partner to file on its behalf in the registrant's Form PL-2 (for registration renewal) on file for the current calendar year. See [Form PL-2](#) for instructions on determining eligibility and providing authority.

### When must a Form PL-4 be filed?

The deadline for filing a Form PL-4 is July 15 of the current calendar year to report on fundraising activities that occurred during the prior calendar year.

### General Instructions

The Form PL-4 is used to report on fundraising activities of charitable fundraising platforms or platform charities that occurred during the prior calendar year. Other than contact and registration information, questions are limited to the timeframe of the prior calendar year. Do not provide answers that cover other timeframes.

The header of Form PL-4, including the headers in all parts and attachments, contains a blank field for entering the prior calendar year. Specify the prior calendar year in this field.

Instructions for each question are specified with the question. For the terms defined below, they have the meaning reflected in the below definitions.

The Form PL-4 contains attachments to be filed with the Form PL-4 as applicable. See below chart for additional information on the attachments.

Use Attachment 1 to provide narrative answers to questions that specifically permit use of Attachment 1. If additional sheets are needed, provide answers on an additional PDF with the registrant's name and registration number, and file the PDF as instructed on [\[web address\]](#).

Use Attachment 2 to provide narrative answers to questions that specifically permit use of Attachment 2. Attachment 2 is only used to provide narrative answers that in good faith are reasonably deemed confidential or trade secret information by the registrant (this is the only portion of Form PL-4 not made public).

When providing narrative answers to questions in Attachments 1 or 2, do not incorporate by reference any documents or hyperlinks (unless specifically instructed to provide hyperlinks). Narrative answers must include all information required by a question.

When required to submit Attachments 3 to 9, file the attachment as a CSV file. The column headers or other data elements in the templates for Attachments 3 to 9 must not be modified when filing. Do not add or remove any columns to Attachments 3 to 9. Before filing, although not required, please name each attachment as follows: [Attachment Number]-[Reporting Year]-[Registration Number] (e.g., 3-2023-FP0000001).

To file a Form PL-4, submit the completed and signed form at [\[web address\]](#). Electronic signatures are accepted. Only complete and file the Parts a registrant is required to answer. For example, a charitable fundraising platform that was only a commercial charitable fundraising platform in the prior calendar year would complete Parts A to C with corresponding attachments, and a charitable fundraising platform that was a commercial, marketing, and coventuring charitable fundraising platform in the prior calendar year would complete Parts A to C, E, and F with corresponding attachments. Before filing, although not required, please name each attachment as follows: [Part Letter]-[Prior Calendar Year]-[Registration Number] (e.g., A-2023-FP0000001). Follow the instructions at [\[web address\]](#) for filing each required Part or attachment.



# Repeal

## When to complete and file Attachments to Form PL-4

Number	File Type	Purpose and When to Attach to Form PL-4
1	PDF	To answer questions requiring narrative answers
2	PDF	To answer questions requiring narrative answers that in good faith are reasonably deemed confidential or trade secret information by the registrant (this Attachment is not made available to the public)
3	CSV	To submit data on commercial or peer-to-peer charitable fundraising platforms, and recipient charitable organizations that were sent or not sent donations
4	CSV	To submit data on commercial, peer-to-peer, marketing, or coventuring charitable fundraising platforms, and alternate recipient charitable organizations that were sent donations
5	CSV	To submit data on peer-to-peer charitable fundraising platforms, and donations sent to platform users engaging in peer-to-peer charitable fundraising for recipient charitable organizations
6	CSV	To submit data on marketing charitable fundraising platforms, and recipient charitable organizations that were sent donations
7	CSV	To submit data on coventuring charitable fundraising platforms, and recipient charitable organizations that were sent donations
8	CSV	To submit data on consulting charitable fundraising platforms, and charitable organizations that were sent donations
9	CSV	To submit data on consulting charitable fundraising platforms, and alternate charitable organizations that were sent donations

## Definitions for Form PL-4

**“Charitable fundraising platform”** means any person or entity that uses the internet to provide a website, service, or other platform to persons in California, and performs, permits, or otherwise enables acts of solicitation to occur. Acts of solicitation include solicitations performed as a commercial, consulting, coventuring, marketing, or peer-to-peer charitable fundraising platform. See Government Code section 12599.9, subdivision (a)(1), and California Code of Regulations, title 11, section 314, subdivisions (a), (c), (d), (g), and (i), for complete definitions.

**“Commercial charitable fundraising platform”** means a charitable fundraising platform that lists or references by name recipient charitable organizations to receive donations made by persons who use the platform. See Government Code section 12599.9, subdivision (a)(1)(A), and California Code of Regulations, title 11, section 314, subdivision (a), for complete definition.

**“Consulting charitable fundraising platform”** means a charitable fundraising platform that provides a customizable version of its fundraising platform to charitable organizations, who solicit or receive donations through the platform. See Government Code section 12599.9, subdivision (a)(1)(E), and California Code of Regulations, title 11, section 314, subdivision (c), for complete definition.

**“Coventuring charitable fundraising platform”** means a charitable fundraising platform that lists or reference by name recipient charitable organizations to receive donations made by the platform based on purchases made or other activity performed by persons who use the platform. See Government Code section 12599.9, subdivision (a)(1)(D), and California Code of Regulations, title 11, section 314, subdivision (d), for complete definition.

**“Digital payment processing fee”** means a fee incurred by a charitable fundraising platform or platform charity from a payment processor, credit card network, or a bank to accept and process payments of donations made online via credit card or debit card, or bank accounts See California Code of Regulations, title 11, section 314, subdivision (e), for complete definition.

**“Donor(s)”** means for commercial or peer-to-peer charitable fundraising platforms, a donor is the platform user who makes a donation to a recipient charitable organization listed or referenced by name on the platform for solicitation purposes; for marketing or coventuring charitable fundraising platforms, a donor is the person who makes a donation based on purchases made or other activity performed by persons who use the platform; for consulting charitable fundraising platforms, a donor is the platform user who makes a donation to a charitable organization that uses the platform to solicit or receive donations.

**“Donation”** means a donation or recommended donation, when a donation is made by a donor. When a donation is sent to a recipient charitable organization or other charitable organization, “donation” means a donation or grant of a recommended donation.

**“Fee”** means any amount that is charged or asked by a charitable fundraising platform, platform charity, or a vendor that provides services to a charitable fundraising platform or platform charity, involving donations made pursuant to solicitations on a charitable fundraising platform. A fee includes amounts deducted from or added to donations for recipient charitable organizations or other charitable organizations. When donations are made and any amount paid is not passed on to recipient charitable organizations or other charitable organizations, the amount not passed on is a fee. Examples of a fee include distribution, platform, service, technology, or transaction fees to receive or process a donation, digital payment processing fees, and tips requested to cover





# Repeal

expenses incurred by a charitable fundraising platform. See California Code of Regulations, title 11, section 314, subdivision (f), for complete definition.

**“Good standing”** means that a platform charity, recipient charitable organization, or other charitable organization's tax-exempt status has not been revoked by the Internal Revenue Service, or the Franchise Tax Board, or is not prohibited from soliciting or operating in California by the Attorney General. See Government Code section 12599.9, subdivision (a)(1)(3), for complete definition.

**“Marketing charitable fundraising platform”** means a charitable fundraising platform that permits persons who use the platform to select recipient charitable organizations to receive donations made by the platform or others, based on purchases made or other activity performed by platform users. See Government Code section 12599.9, subdivision (a)(1)(C), and California Code of Regulations, title 11, section 314, subdivision (g), for complete definition.

**“Misuse”** means the failure to send the full amount of donations made by donors, but for fees, to recipient charitable organizations or alternate recipient charitable organizations (or charitable organizations for donations made through consulting charitable fundraising platforms), or incorrectly holding or spending donations prior to the donations being sent. This includes commingling the donations with other funds belonging to a charitable fundraising platform or platform charity, or borrowing from the donations and paying them back.

**“Peer-to-peer charitable fundraising”** means a solicitation campaign created by a platform user to support a recipient charitable organization, through or with other assistance provided by a charitable fundraising platform or platform charity. See Government Code section 12599.9, subdivision (a)(1)(4), for complete definition.

**“Peer-to-peer charitable fundraising platform”** means a charitable fundraising platform that permits persons who use the platform to solicit donations for recipient charitable organizations made by other platform users. See Government Code section 12599.9, subdivision (a)(1)(B), and California Code of Regulations, title 11, section 314, subdivision (i), for complete definition.

**“Platform charity”** means a charitable corporation or trustee that facilitates acts of solicitation on a charitable fundraising platform, including by soliciting donations for itself through the platform with the implied or express representation that the platform charity may grant donations to recipient charitable organizations, or granting funds to recipient charitable organizations based on purchases made or other activity performed by persons who use the platform. See Government Code section 12599.9, subdivision (a)(5) for complete definition. A platform that meets the definition of both a platform charity and charitable fundraising platform is deemed a charitable fundraising platform. See Government Code section 12599.9, subdivision (b)(1).

**“Platform user”** means a person who uses a charitable fundraising platform.

**“Prior calendar year”** means January 1 to December 31 of the immediately preceding year for which the Form PL-4 is filed. For example, if the current calendar year is 2024 and the Form PL-4 is timely filed by July 15, 2024, the prior calendar year is 2023. When a Form PL-4 is not timely filed, or for amended filings of Form PL-4, prior calendar year means January 1 to December 31 for the year intended to be covered by the filing. For example, if the registrant seeks to amend its original filing for 2023 in 2025, the prior calendar year is 2023. A Form PL-4 filing shall only cover one prior calendar year.

**“Recipient charitable organization”** means a charitable corporation or trustee that is listed or referenced by name on a charitable fundraising platform for solicitation purposes. See Government Code section 12599.9, subdivision (a)(7), for complete definition.

## For Additional Information

Additional information is available on the Attorney General's website at [oag.ca.gov/charities](https://oag.ca.gov/charities). You may also contact the Attorney General's Registry of Charitable Trusts at (916) 210-7613 or [PF@doj.ca.gov](mailto:PF@doj.ca.gov). The street address of the Registry of Charitable Trusts is 1300 I Street, Sacramento, CA 95814, and mailing address is Office of the Attorney General, Registry of Charitable Trusts, P.O. Box 903447, Sacramento, CA 94203-4470. Do not mail Form PL-4. It must be filed electronically.