



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

WEBSITE ADDRESS:
oag.ca.gov/charities

**FORM PL-4: ANNUAL FUNDRAISING 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)

(For Registry Use Only)

Part A. Contact and Registration Information

Check if:

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

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 prior calendar year)

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)

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

12. Is registrant a charitable fundraising platform or platform charity? If registrant meets the definition of both a charitable
fundraising platform and platform charity, only select charitable fundraising platform. If a charitable fundraising platform, complete
Part B. If a platform charity, complete Part C.

- ☐ 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, if registered as such: _____

14. Registration number as a charitable corporation or trustee, if registered as such: _____

15. If registrant is a charitable fundraising platform, was the registrant a partner to other charitable fundraising platform(s) in the
prior calendar year, because the registrant was retained by other charitable fundraising platform(s) to facilitate solicitations on
their platforms pursuant to a contract? If "Yes," complete Part C.

- ☐ Yes
☐ No
☐ N/A because registrant is a platform charity



16. If registrant is a charitable fundraising platform, is this Form PL-4 being submitted directly by the registrant charitable fundraising platform, or by the registrant's partner, on the registrant's behalf? 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 the registrant's partner, on the registrant's behalf (specify name and registration number of partner: _____)

☐ N/A because registrant is a platform charity

Signature Block

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 of Agent

Date

Only provide this signature, if an authorized partner is submitting this form on the registrant's behalf (see Part A, Question 16).

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



Part B. To Be Completed by All Charitable Fundraising Platforms. Complete if registrant was a charitable fundraising platform for any time during the prior calendar year. Provide all information requested for the prior calendar year. See instructions in Form PL-4.

Name and registration number of registrant: _____

☐ Checkbox if Part B does not apply because registrant is a platform charity

1. Specify the type(s) of charitable fundraising platform for the prior calendar year. Check all that apply.

- | | |
|---|--|
| <input type="checkbox"/> Soliciting charitable fundraising platform | <input type="checkbox"/> Consulting charitable fundraising platform |
| <input type="checkbox"/> Peer-to-peer charitable fundraising platform | <input type="checkbox"/> Charitable fundraising platform that performs, permits, or enables charitable solicitations to occur, but is not a soliciting, peer-to-peer, coventuring, or consulting charitable fundraising platform |
| <input type="checkbox"/> Coventuring charitable fundraising platform | |

2. What types of internet-based user interfaces were used to perform, permit, or enable solicitations? Check all that apply and provide the supplemental information.

- ☐ Website(s) (specify address of home or landing web page for each domain name)
- ☐ Mobile device application(s) (specify name(s) for each application)
- ☐ Computer software application(s) (specify name(s) for each application)
- ☐ Other (describe the platform(s) and how platform users accessed and used the platform)

3. When donations were made by platform user donors, who were donations made to? Check all that apply.

- ☐ Registrant, and not directly to charitable organization(s)
- ☐ Partner(s) of registrant, and not directly to charitable organization(s)
- ☐ Platform user(s) engaged in peer-to-peer charitable fundraising (because donated funds were sent to their financial accounts and not directly to charitable organizations)
- ☐ Directly to charitable organization(s)
- ☐ N/A because no platform users made donations

4. If in response to 3 "Platform user(s) engaged in peer-to-peer charitable fundraising" or "Directly to charitable organization(s)" is selected, did the registrant or another person or entity receive and hold the donations made by donors before donations were sent to platform users engaged in peer-to-peer charitable fundraising or directly to charitable organizations? Check all that apply and provide the supplemental information, if applicable.

- ☐ Registrant received and held donations
- ☐ Another person or entity received and held donations (specify the official name(s) of the person(s) who received and held the donations)
- ☐ No
- ☐ N/A



5. Was any fee deducted from donations made based on solicitations performed, permitted, or enabled by the registrant's charitable fundraising platform? It does not matter if a fee was deducted before or after donated funds were sent to charitable organizations. If "Yes," identify each type of fee that was deducted, and explain its purpose and how it was calculated. Include digital payment processing fees deducted from donations. Also, for each type of fee, identify the official name of the person or entity who charged the fee (e.g., registrant, partner, vendor). Use Attachment 1 for information that is publicly available. Use Attachment 2, for information that the registrant reasonably and in good faith deems is confidential or trade secret information.

☐ Yes

☐ No

☐ Checkbox if answer specified in Attachment 1

☐ Checkbox if answer specified in Attachment 2

6. Specify whether the good standing status of charitable organizations with the Internal Revenue Service (IRS) was determined for each of the following, when applicable. If "No," explain why in Attachment 1.

		Yes	No	N/A
a.	Before listing or referencing the names of recipient charitable organizations for solicitation purposes (not applicable for registrants that are only consulting charitable fundraising platforms)			
b.	Before sending donated funds to charitable organizations (not applicable for registrants that are only consulting charitable fundraising platforms)			
c.	For registrants that are only consulting charitable fundraising platforms, before charitable organizations could solicit			
d.	For registrants that are only consulting charitable fundraising platforms, before sending donations to charitable organizations on a monthly basis or more frequently			

☐ Checkbox if answer specified in Attachment 1

7. Specify whether the good standing status of charitable organizations with the California Franchise Tax Board (FTB) was determined for each of the following, when applicable. If "No," explain why in Attachment 1.

		Yes	No	N/A
a.	Before listing or referencing the names of recipient charitable organizations for solicitation purposes (not applicable for registrants that are only consulting charitable fundraising platforms)			
b.	Before sending donated funds to charitable organizations (not applicable for registrants that are only consulting charitable fundraising platforms)			
c.	For registrants that are only consulting charitable fundraising platforms, before charitable organizations could solicit			
d.	For registrants that are only consulting charitable fundraising platforms, before sending donations to charitable organizations on a monthly basis or more frequently			

☐ Checkbox if answer specified in Attachment 1

8. Specify whether the good standing status of charitable organizations with the Attorney General's Registry of Charitable Trusts was determined for each of the following, when applicable. If "No," explain why in Attachment 1.

		Yes	No	N/A
a.	Before listing or referencing the names of recipient charitable organizations for solicitation purposes (not applicable for registrants that are only consulting charitable fundraising platforms)			
b.	Before sending donated funds to charitable organizations (not applicable for registrants that are only consulting charitable fundraising platforms)			
c.	For registrants that are only consulting charitable fundraising platforms, before charitable organizations could solicit			
d.	For registrants that are only consulting charitable fundraising platforms, before sending donations to charitable organizations on a monthly basis or more frequently			

☐ Checkbox if answer specified in Attachment 1



9. Other than when a charitable organization was not in good standing with the IRS, FTB and the Attorney General's Registry of Charitable Trusts, were there any circumstances under which a charitable organization was deemed ineligible to be sent donated funds based on solicitations performed, permitted, or enabled by the registrant's charitable fundraising platform? Examples of such circumstances may be reflected in policies established by the registrant, or in terms of use or other agreements between the registrant and charitable organizations or platform users. If yes, identify and explain all circumstances in Attachment 1.

- ☐ Yes, and answer specified in Attachment 1
- ☐ No

10. For coventuring charitable fundraising platforms, what activities did platform users perform that caused donations to be sent to recipient charitable organizations based on solicitations performed, permitted, or enabled? Check all that apply and provide the supplemental information, if applicable.

- ☐ Purchasing goods or services sold on the platform
- ☐ Using service(s) offered by platform (identify and explain each service)
- ☐ Other activities (identify and explain all other activities, e.g., making social media posts about the platform, performing exercises)
- ☐ N/A because registrant was not a coventuring charitable fundraising platform

11. For coventuring charitable fundraising platforms, provide the following and supplemental information, if applicable. For this question, platform user means a person who makes purchases or performs other activity through use of a coventuring charitable fundraising platform that causes donated funds to be sent to a recipient charitable organization, and quarterly basis means sending donating funds within 30 days after the end of a 90-day period.

		Yes	No	N/A
a.	Was any minimum donation amount required to be met before sending donated funds to recipient charitable organizations? If "Yes," specify in Attachment 1 the minimum donation amount(s) and the timeframes when each minimum donation amount applied.			
b.	If "Yes" in response to 11a, when platform users caused donated funds to be sent to recipient charitable organizations and the donation minimum amounts were met, were the donated funds sent on a quarterly basis, or more frequently?			
c.	If "No" in response to 11a, when platform users caused donated funds to be sent to recipient charitable organizations, were the donated funds sent on a quarterly basis, or more frequently?			
d.	If platform users chose to learn whether donated funds were sent to charitable organizations, could platform users learn this no later than 15 days after the donated funds were sent? If "No," explain why in Attachment 1.			
e.	If registrant selected recipient charitable organizations to be sent donated funds based on platform user purchases or other activity, was there a written agreement between the registrant and each recipient charitable organization that permitted the registrant to use the recipient charitable organizations' names for solicitation purposes before the solicitations began on the registrant's platform? If "No," specify in Attachment 1 the name and Federal Employer Identification Number of each recipient charitable organization the registrant did not have a prior written agreement with, and explain why for each such recipient charitable organization.			

- ☐ Checkbox if answer specified in Attachment 1
- ☐ Checkbox if N/A because registrant was not a coventuring charitable fundraising platform



12. For coventuring fundraising platforms that let platform users select or change recipient charitable organizations to be sent donated funds based on their purchases or other activity, did the registrant provide disclosures listed below in solicitations before platform users could select or change recipient charitable organizations? If “Yes,” submit a PDF copy of the disclosure language as viewable by donors and the type of user interface (e.g., website, mobile device application). If the disclosure language changed in the prior calendar year, provide all versions of the language and specify the timeframes the version was used.

		Yes	No	N/A
a.	When donations were made based on platform user purchases or other activity, a statement as to who donations were made to.			
b.	If there were circumstances under which a recipient charitable organization may not be sent donated funds based on platform user purchases or other activity, a statement that a recipient charitable organization may not be sent the donated funds, and an explanation identifying the most pertinent reasons for these circumstances.			
c.	The maximum length of time it takes to send donated funds based on platform user purchases or other activity, with an explanation as to the length of time.			
d.	If fees or other amounts were deducted from or added to donations made based on platform user purchases or other activity (other than digital payment processing fees), a statement explaining the fees or other amounts deducted from or added to donations.			
e.	If registrant did not obtain prior written consent to list or reference by name one or more recipient charitable organizations for solicitation purposes, a statement that non-consenting recipient charitable organizations did not provide consent or permission for the solicitation.			

☐ Checkbox if disclosure language is attached

☐ Checkbox if N/A because registrant was not a coventuring charitable fundraising platform that let platform users select or change recipient charitable organizations to be sent donated funds based on their purchases or other activity

13. For soliciting or peer-to-peer charitable fundraising platforms, did the registrant provide disclosures listed below in solicitations to donors before donations could be completed? If “Yes,” submit a PDF copy of the disclosure language as viewable by donors and the type of user interface (e.g., website, mobile device application). If the disclosure language changed in the prior calendar year, provide all versions of the language and specify the timeframes the version was used.

		Yes	No	N/A
a.	When donors made donations, a statement as to who donations were made to.			
b.	If there were circumstances under which a recipient charitable organization may not be sent donated funds made by a donor, a statement that a recipient charitable organization may not be sent the donated funds, and an explanation identifying the most pertinent reasons for these circumstances.			
c.	If donated funds were not sent contemporaneously to recipient charitable organizations after donations were made, the maximum length of time it takes to send the donated funds, with an explanation as to the length of time.			
d.	The fees or other amounts, if any, deducted from or added to donations made by donors, other than digital payment processing fees.			
e.	A statement as to the tax deductibility of a donation.			
f.	If registrant did not obtain prior written consent to list or reference by name one or more recipient charitable organizations for solicitation purposes, a statement that non-consenting charitable organizations did not provide consent or permission for the solicitation, and did not review or approve the content generated by platform users engaged in peer-to-peer charitable fundraising, when applicable.			

☐ Checkbox if disclosure language is attached

☐ Checkbox if N/A because registrant was not a soliciting or peer-to-peer charitable fundraising platform



14. For soliciting or peer-to-peer charitable fundraising platforms, provide the following:

		Yes	No
a.	Was a tax donation receipt sent to donors in accordance with Business and Professions Code sections 17510.3, subdivision (a)(1) to (4), and 17510.4 no later than 5 business days after donations were made? If "No," explain why in Attachment 1.		
b.	If donors chose to learn whether their donations were sent to charitable organizations, could donors learn this no later than 15 days after the donated funds were sent? If "No," explain why in Attachment 1.		

☐ Checkbox if answer specified in Attachment 1

☐ Checkbox if N/A because registrant was not a soliciting or peer-to-peer charitable fundraising platform

15. Complete Attachment 3, if applicable, for donations made from donors directly to charitable organizations based on solicitations performed, permitted, or enabled by the registrant's charitable fundraising platform. For each charitable organization, provide the total number and amount of donations made from platform user donors, the total number and amount of donations made based on platform user purchases or other activity (for coventuring charitable fundraising platforms), fee information, the total amount of donations minus fees, the total amount of donations sent, and whether donations from platform user donors were sent within the maximum number of days under California Code Regulations, title 11, section 320, subdivisions (a), (c), & (d). Also, specify the total amount of donations not sent to charitable organizations due to ineligibility, and the total amount of donations sent to alternate charitable organizations. Only report on donations made in the prior year, including donations made in the prior year but sent in the current year. Charitable organizations should only be listed once.

☐ Checkbox if Attachment 3 is attached

☐ Checkbox if N/A because no donations were made directly from donors to charitable organizations based on solicitations performed, permitted, or enabled by the registrant's charitable fundraising platform

16. Provide the following, if applicable, for donations made from donors directly to charitable organizations based on solicitations performed, permitted, or enabled by the registrant's charitable fundraising platform. Use data from Attachment 3 to provide information.

a.	Total number of donations from all platform user donors (say 0 if no platform user donors made donations)	
b.	Total \$ amount of donations from all platform user donors (say 0 if no platform user donors made donations)	
c.	Total number of donations based on platform user purchases or other activity (say 0 if no there were no donations because registrant was not a coventuring charitable fundraising platform)	
d.	Total \$ amount of donations based on platform user purchases or other activity (say 0 if there were no donations because registrant was not a coventuring charitable fundraising platform)	
e.	Total \$ amount of fees deducted from all donations (say 0 if no fees deducted)	
f.	Total \$ amount of all donations minus fees	
g.	Total \$ amount of all donations sent to all charitable organizations	
h.	Total number of charitable organizations that were sent donations	
i.	Total number of charitable organizations that were sent donations from platform user donors within the maximum number of days required (see Cal. Code Regs., tit. 11, § 320, subds. (a), (c), & (d))	
j.	Total number of charitable organizations that were deemed ineligible, and not sent donations (say 0 if no charitable organizations were deemed ineligible)	
k.	Total \$ amount of donations that were not sent to all charitable organizations because they were deemed ineligible (say 0 if no charitable organizations were deemed ineligible)	
l.	Total number of alternate charitable organizations that were sent donations because another charitable organization was deemed ineligible (say 0 if no donations sent to alternates)	
m.	Total \$ amount of donations sent to all alternate charitable organizations because another charitable organization was deemed ineligible (say 0 if no donations sent to alternates)	

☐ Checkbox if N/A because no donations were made directly from donors to charitable organizations based on solicitations performed, permitted, or enabled by the registrant's charitable fundraising platform



17. Complete Attachment 4, if applicable, for donations made to the registrant or its partner(s) concerning charitable organizations and solicitations performed, permitted, or enabled by the registrant's charitable fundraising platform. For each charitable organization, provide the total number and amount of donations made from platform user donors, the total number and amount of donations made based on platform user purchases or other activity (for coventuring charitable fundraising platforms), fee information, the total amount of donations minus fees, the total amount of donated funds sent, and whether donations from platform user donors were sent within the maximum number of days under California Code Regulations, title 11, section 320, subdivisions (a), (c), & (d). Also, specify the total amount of donated funds not sent to charitable organizations due to ineligibility, and the total amount of donated funds sent to alternate charitable organizations. Only report on donations made in the prior year, including donations made in the prior year but sent in the current year. Charitable organizations may be listed more than once depending on who donations were made to.

☐ Checkbox if Attachment 4 is attached

☐ Checkbox if N/A because no donations were made to the registrant or its partner(s) concerning charitable organizations and solicitations performed, permitted, or enabled by the registrant's charitable fundraising platform

18. Provide the following, if applicable, for donations made to the registrant or its partner concerning charitable organizations and solicitations performed, permitted, or enabled by the registrant's charitable fundraising platform. Use data from Attachment 4 to provide information.

a.	Total number of donations from all platform user donors (say 0 if no platform user donors made donations)	
b.	Total \$ amount of donations from all platform user donors (say 0 if no platform user donors made donations)	
c.	Total number of donations based on platform user purchases or other activity (say 0 if there were no donations because registrant was not a coventuring charitable fundraising platform)	
d.	Total \$ amount of donations based on platform user purchases or other activity (say 0 if there were no donations because registrant was not a coventuring charitable fundraising platform)	
e.	Total \$ amount of fees deducted from all donations (say 0 if no fees deducted)	
f.	Total \$ amount of all donations minus fees	
g.	Total \$ amount of all donated funds sent to all charitable organizations	
h.	Total \$ amount of donated funds that were not sent to all charitable organizations because they were deemed ineligible (say 0 if no charitable organizations were deemed ineligible)	
i.	Total \$ amount of donated funds sent to all alternate charitable organizations because another charitable organization was deemed ineligible (say 0 if no donations sent to alternates)	

☐ Checkbox if N/A because no donations were made to the registrant or its partner(s) concerning charitable organizations and solicitations performed, permitted, or enabled by the registrant's charitable fundraising platform

19. Complete Attachment 5 for donations made to platform users engaged in peer-to-peer charitable fundraising. For each recipient charitable organization, provide the total number and amount of donations made, fee information, the total amount of donations minus fees, and the total amount of donated funds sent to platforms users engaged in peer-to-peer charitable fundraising. Only report on donations made in the prior year, including donations made in the prior year but sent in the current year. Recipient charitable organizations should only be listed once.

☐ Checkbox if Attachment 5 is attached

☐ Checkbox if N/A because no donations were made to platform users engaged in peer-to-peer charitable fundraising

20. Provide the following, if applicable, for donations made to platform users engaged in peer-to-peer charitable fundraising. Use data from Attachment 5 to provide information for 20a to f.

a.	Total number of donations from all platform user donors	
b.	Total \$ amount of donations from all platform user donors	
c.	Total \$ amount of fees deducted from all donations (say 0 if no fees deducted)	
d.	Total \$ amount of all donations minus fees	
e.	Total \$ amount of all donated funds sent to all platform users engaged in peer-to-peer charitable fundraising	
f.	Total number of recipient charitable organizations referenced in solicitations by platform users engaged in peer-to-peer charitable fundraising	



		Yes	No
g.	Were donated funds sent to all platform users engaged in peer-to-peer charitable fundraising within 30 days of donations being made?		
h.	Before platform users engaged in peer-to-peer charitable fundraising could create a solicitation campaign that allowed donated funds to be sent to such platform users, did registrant disclose that the platform users can not divert or misuse the donated funds, and that they must send the donated funds to the recipient charitable organization referenced in solicitations no later than five business days after receipt (as required by Cal. Code Regs., tit. 11, § 323)? If "Yes," submit a PDF copy of the disclosure language as viewable by such platform users and the type of user interface (e.g., website, mobile device application). If the disclosure language changed in the prior calendar year, provide all versions of the language and specify the timeframes the version was used.		

☐ Checkbox if disclosure language is attached

☐ Checkbox if N/A because no donations were made to platform users engaged in peer-to-peer charitable fundraising

21. Were any charitable organizations deemed ineligible to be sent donations made based on solicitations performed, permitted, or enabled, and the donated funds were not sent to alternate charitable organizations? If "Yes," specify in Attachment 1 the name and Federal Employee Identification Number of each charitable organization, and explain why for each charitable organization.

☐ Yes, and answer specified in Attachment 1

☐ No

22. Before donated funds were sent to charitable organizations, was there any theft, embezzlement, diversion, and/or other misuse of donations made based on solicitations performed, permitted, or enabled by the registrant's charitable fundraising platform? If "Yes," explain the occurrence in Attachment 1 and summarize the steps taken to resolve the misuse.

☐ Yes, and answer specified in Attachment 1

☐ No



Part C. To Be Completed by Platform Charities and Certain Charitable Fundraising Platforms. Complete if registrant is a platform charity, or a charitable fundraising platform that answered “Yes” to Part A Question 15. All questions are limited in time to the prior calendar year. See instructions in Form PL-4.

Name and registration number of registrant: _____

☐ Checkbox if Part C does not apply because registrant is a charitable fundraising platform that answered “No” to Part A Question 15

1. Provide the total number of partnering platforms that the registrant facilitated solicitations on pursuant to a partnership, and the official name and registration number for each partnering platform.

Total number of partnering platforms: _____

2. Which of the following was the registrant responsible for pursuant to any partnership with a partnering platform? Check all that apply.

- ☐ Determine whether recipient charitable organizations are eligible to be listed or referenced by name on the partnering platform for solicitation purposes
- ☐ Obtain consent from recipient charitable organizations to be listed or referenced by name on the partnering platform for solicitation purposes
- ☐ Work with the partnering platform to facilitate removal requests from non-consenting recipient charitable organizations
- ☐ Provide information about recipient charitable organizations reflected in solicitations on the partnering platform
- ☐ Work with the partnering platform on solicitation disclosures provided to platform users
- ☐ Receive donations made to the registrant, in lieu of donations being made to recipient charitable organizations listed or referenced by name on the partnering platform for solicitation purposes
- ☐ Work with the partnering platform on the tax donation receipts sent to donors who made donations on the partnering platform
- ☐ Hold donations made on the partnering platform
- ☐ Determine whether charitable organizations are eligible to be sent donated funds
- ☐ Communicate with donors regarding alternate charitable organizations, when originally selected recipient charitable organizations on the partnering platform are deemed ineligible to be sent donated funds
- ☐ Send donated funds to charitable organizations
- ☐ Provide information on donated funds sent to recipient charitable organizations required by California Code Regulations, title 11, section 321
- ☐ Provide an ability, if they so choose, for donors to find out whether their donations were sent to charitable organizations
- ☐ Provide an ability, if they so choose, for platform users of the partnering platform who make purchases or perform other activity that cause donated funds to be sent to charitable organizations to find out whether the donated funds were sent



3. Was any fee deducted from donations made to the registrant, based on solicitations performed, permitted, or enabled by any partnering platform? It does not matter if a fee was deducted before or after donated funds were sent to charitable organizations. If "Yes," identify each type of fee that was deducted for each partnering platform, and explain its purpose and how it was calculated. Include digital payment processing fees deducted from donations. Also, for each type of fee, identify the official name of the person or entity who charged the fee (e.g., partnering platform, vendor). Use Attachment 1 for information that is publicly available. Use Attachment 2, for information that the registrant reasonably and in good faith deems is confidential or trade secret information.

- ☐ Yes
- ☐ No
- ☐ Checkbox if answer specified in Attachment 1
- ☐ Checkbox if answer specified in Attachment 2

4. If registered as a charitable corporation or trustee, provide the following concerning the registrant's good standing status with the Internal Revenue Service (IRS), the California Franchise Tax Board (FTB), and the Attorney General.

	Yes	No
a. Was registrant's tax-exempt status revoked by the IRS at any time in the prior calendar year?		
b. Was registrant's tax-exempt status revoked by the FTB at any time in the prior calendar year?		
c. Was registrant prohibited from operating or soliciting in California by the Attorney General at any time in the prior calendar year because its registration with the Registry of Charitable Trusts was delinquent, suspended, or revoked (see Cal. Code Regs, tit. 11, § 312)?		

- ☐ Checkbox if N/A because registrant was not registered as a charitable corporation or trustee

5. Complete Attachment 4 for donations made to the registrant concerning charitable organizations and solicitations performed, permitted, or enabled by all partnering platforms. For each partnering platform and charitable organization, provide the total number and amount of donations made from platform user donors, the total number and amount of donations made based on platform user purchases or other activity (for partnering platforms that were coventuring charitable fundraising platforms), fee information, the total amount of donations minus fees, the total amount of donated funds sent, and whether donations from platform user donors were sent within the maximum number of days under California Code Regulations, title 11, section 320, subdivisions (a), (c), & (d). Also, specify the total amount of donated funds not sent to charitable organizations due to ineligibility, and the total amount of donated funds sent to alternate charitable organizations. Only report on donations made in the prior year, including donations made in the prior year but sent in the current year. Charitable organizations may be listed more than once depending on the number of partnering platforms.

- ☐ Checkbox if Attachment 4 is attached

6. Provide the following for donations made to the registrant concerning charitable organizations and solicitations performed, permitted, or enabled by all partnering platforms. Use data from Attachment 4 to provide information.

a.	Total number of donations from all platform user donors for all partnering platforms (say 0 if no platform user donors made donations)	
b.	Total \$ amount of donations from all platform user donors for all partnering platforms (say 0 if no platform user donors made donations)	
c.	Total number of donations based on platform user purchases or other activity for all partnering platforms that were coventuring charitable fundraising platforms (say 0 if there were no donations because no partnering platforms were coventuring charitable fundraising platforms)	
d.	Total \$ amount of donations based on platform user purchases or other activity (say 0 if there were no donations because no partnering platforms were coventuring charitable fundraising platforms)	
e.	Total \$ amount of fees deducted from all donations for all partnering platforms (say 0 if no fees deducted)	
f.	Total \$ amount of all donations minus fees for all partnering platforms	
g.	Total \$ amount of donated funds sent to all charitable organizations for all partnering platforms	



h.	Total \$ amount of donated funds that were not sent to all charitable organizations for all partnering platforms because they were deemed ineligible (say 0 if no charitable organizations were deemed ineligible)	
i.	Total \$ amount of donated funds sent to all alternate charitable organizations for all partnering platforms because another charitable organization was deemed ineligible (say 0 if no donations sent to alternates)	

7. Were any charitable organizations deemed ineligible to be sent donations made to the registrant based on solicitations performed, permitted, or otherwise enabled by any partnering platform, and the donated funds were not sent to alternate charitable organizations? If “Yes,” specify in Attachment 1 the name of the applicable partnering platform, the name and Federal Employee Identification Number of each charitable organization, and explain why for each charitable organization.

☐ Yes, and answer specified in Attachment 1

☐ No

8. Before donated funds were sent to charitable organizations, was there any theft, embezzlement, diversion, and/or other misuse of donations made to the registrant, based on solicitations performed, permitted, or enabled by any partnering platform? If “Yes,” for each partnering platform, explain the occurrence in Attachment 1 and summarize the steps taken to resolve the misuse.

☐ Yes, and answer specified in Attachment 1

☐ No

Name and registration number of registrant:

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

ADOPT
All New Text



Blank lined area for text entry.



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.

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 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.

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

WEBSITE ADDRESS:
oag.ca.gov/charities

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 or 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 that occurred during the prior calendar year.

A charitable fundraising platform may have a Form PL-4 filed on its behalf by the registrant's partner (a 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. This is the case regardless of the fiscal year a charitable fundraising platform or platform charity follows for financial recordkeeping.

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.

The Form PL-4 contains Parts A to C and Attachments 1 to 5, as indicated in this overview:

Part or Attachment	Purpose
A	To provide contact and registration information, and signatures
B	To answer questions for charitable fundraising platforms
C	To answer questions for platform charities, and certain charitable fundraising platforms that act similarly to platform charities
1	To answer certain questions requiring narrative answers
2	To answer certain 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	To submit data on donations made from donors directly to charitable organizations
4	To submit data on donations made from donors to registrants concerning charitable organizations
5	To submit data on donations made from donors to platform users engaging in peer-to-peer charitable fundraising

Answer all questions for all parts and attachments, as applicable. For the terms defined below, they have the meaning reflected in the below definitions.

The header of Form PL-4 and Attachment 2 contain a blank field for entering the prior calendar year. Specify the prior calendar year in this field.

Attachment 1 can be found at the end of Form PL-4. Use Attachment 1 to provide narrative answers to questions that specifically permit use of Attachment 1. If additional space is needed, provide answers on an additional PDF file with the registrant's name and registration number.



Attachment 2 is a separate PDF file, even though it is part of Form PL-4. 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. Narrative answers must include all information required by a question.

Attachments 3 to 5 are separate files, even though they are part of Form PL-4. When required to submit Attachments 3 to 5, submit each attachment as a comma separated values (CSV) file. Do not submit as an Excel file. Do not modify the attachments but for providing the requested data.

In Part B, questions 12, 13, and 20 request copies of disclosures. When applicable, provide the copies as PDF files.

Before filing, please name the Form PL-4 as follows: [Prior Calendar Year]-[Your Registration Number] (e.g., 2024-FP0000001). Name Attachments 2 to 5 as follows: [Prior Calendar Year]-[Your Registration Number]-[Attachment Number] (e.g., 2024-FP0000001-2). For Part B questions concerning disclosures, name the PDF as follows: [Prior Calendar Year]-[Your Registration Number]-[Part B Question Number] (e.g., 2024-FP0000001-12)

To file a Form PL-4, submit the completed and signed form at [\[web address\]](#). Electronic signatures are accepted. Follow the instructions at [\[web address\]](#) for submitting attachments and requested PDF files.

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 consulting, coventuring, peer-to-peer, or soliciting charitable fundraising platform. See Government Code section 12599.9, subdivision (a)(1), and California Code of Regulations, title 11, section 314, subdivisions (b), (c), (j), and (l), for complete definitions.

“Consulting charitable fundraising platform” means a charitable fundraising platform that is customizable and enables charitable organizations to solicit donations made to them from donors, including when charitable organizations manage peer-to-peer charitable fundraising campaigns enabled by the charitable fundraising platform. See Government Code section 12599.9, subdivision (a)(1)(E), and California Code of Regulations, title 11, section 314, subdivision (b), for complete definition.

“Coventuring charitable fundraising platform” means a charitable fundraising platform that performs solicitations by listing or referencing by name one or more recipient charitable organizations to be sent donated funds based on purchases made or other activity performed by platform users, including by permitting platform users to select one or more recipient charitable organizations to be sent donated funds. Donated funds for recipient charitable organizations would come from the charitable fundraising platform, or, when platform users can select recipient charitable organizations, from the charitable fundraising platform or other third party persons who are not platform users. See Government Code section 12599.9, subdivision (a)(1)(C) & (D), and California Code of Regulations, title 11, section 314, subdivision (c), 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, debit card, bank accounts, or cryptocurrency. See California Code of Regulations, title 11, section 314, subdivision (d), for complete definition.

“Donor” means, for charitable fundraising platforms that are not coventuring charitable fundraising platforms, a platform user who makes a donation based on solicitations performed, permitted, or enabled by the charitable fundraising platform. For coventuring charitable fundraising platforms, “donor” means a person or entity who is not a platform user and makes a donation based on solicitations performed, permitted, or enabled by the charitable fundraising platform, and purchases made or other activity performed by platform users.

“Donated funds” means a donation or grant of a recommended donation, such as when a charitable fundraising platform or platform charity sends a donation or grant of a recommended donation to a charitable organization. See California Code of Regulations, title 11, section 314, subdivision (e), for complete definition.

“Donation” means a donation or recommended donation made by a donor.

“Fee” means any amount that is charged by a charitable fundraising platform, platform charity, or a vendor that provides services to a charitable fundraising platform or platform charity, for donations made pursuant to solicitations on a charitable fundraising platform, and deducted from donations. When donations are made, any amount deducted and not passed on to charitable organizations constitutes a fee, and it does not matter if a fee is deducted before or after donated funds are sent to charitable organizations. Examples of a fee include distribution, platform, service, technology, or transaction fees to receive or process a donation and digital payment processing fees. See California Code of Regulations, title 11, section 314, subdivision (f), for complete definition.

“Good standing” means that a platform charity or charitable organization’s tax-exempt status has not been revoked by the Internal Revenue Service, or the California 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)(3), for complete definition.



“Misuse” means failing to send the full amount of donations made by donors, minus fees, to charitable organizations, or incorrectly holding or spending donations before the donated funds are sent to charitable organizations. This includes borrowing from or using donations or recommended donations as collateral, or commingling the donations or recommended donations with other funds belonging to a charitable fundraising platform or platform charity. See California Code of Regulations, title 11, section 314, subdivision (h), for complete definition.

“Partner” means a platform charity that was retained by a charitable fundraising platform to facilitate solicitations on its charitable fundraising platform pursuant to a contract. “Partner” also means a charitable fundraising platform (platform A) that acts similarly to a platform charity and was retained by another charitable fundraising platform (platform B) to facilitate solicitations on the other charitable fundraising platform (platform B) pursuant to a contract. A charitable fundraising platform acts similarly to a platform charity when it meets the definition of both a platform charity and charitable fundraising platform, but is deemed only a charitable fundraising platform pursuant to Government Code section 12599.9, subdivision (b)(1).

“Partnering platform” means a charitable fundraising platform that retained a platform charity or another charitable fundraising platform (that acts similarly to a platform charity) to facilitate solicitations on its charitable fundraising platform pursuant to a contract.

“Partnership” means a contractual relationship between a charitable fundraising platform and a platform charity, or between two charitable fundraising platforms, where one of the direct or indirect purposes of the contract is to facilitate acts of solicitation on a charitable fundraising platform. See California Code of Regulations, title 11, section 314, subdivision (i), for complete definition.

“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 or enables platform users to solicit donations made by other platform users for one or more recipient charitable organizations. See Government Code section 12599.9, subdivision (a)(1)(B), and California Code of Regulations, title 11, section 314, subdivision (j), 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 platform users. See Government Code section 12599.9, subdivision (a)(5) for complete definition. A person or entity 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. A platform user includes a donor who makes a donation to a charitable organization through use of a charitable fundraising platform, a person who engages in peer-to-peer charitable fundraising through use of a charitable fundraising platform, and a person who makes purchases or performs other activity through use of a charitable fundraising platform that causes donated funds to be sent to a charitable organization. See California Code of Regulations, title 11, section 314, subdivision (k), for complete definition.

“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 2025 and the Form PL-4 is timely filed by July 15, 2025, the prior calendar year is 2024. 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 2024 in 2026, the prior calendar year is 2024. 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.

“Soliciting charitable fundraising platform” means a charitable fundraising platform that solicits donations from donors who use the platform by listing or referencing by name one or more recipient charitable organizations to be sent donated funds. See Government Code section 12599.9, subdivision (a)(1)(A), and California Code of Regulations, title 11, section 314, subdivision (l), for complete definition.

For Additional Information

Additional information is available on the Attorney General’s website at oag.ca.gov/charities. You may also contact the Attorney General’s Registry of Charitable Trusts at 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 this form. It must be filed electronically.