

CALIFORNIA DEPARTMENT OF JUSTICE
TITLE 11. LAW
DIVISION 1. ATTORNEY GENERAL
CHAPTER 4. SUPERVISION OF TRUSTEES AND FUNDRAISERS FOR
CHARITABLE PURPOSES ACT
and
CHAPTER 4.6. NONPROFIT RAFFLE PROGRAM REGULATIONS CHAPTER 9 OF
PART 1, TITLE 9, PENAL CODE (SECTION 320.5, PENAL CODE)
and
CHAPTER 10. BUREAU FOR PRIVATE AND POSTSECONDARY EDUCATION
EXEMPTION VERIFICATION
FINAL STATEMENT OF REASONS

UPDATE OF INITIAL STATEMENT OF REASONS

None.

CORRECTIONS AND NON-SUBSTANTIAL EDITS

A “non-substantial change is one that clarifies without materially altering the requirements, rights, responsibilities, conditions or prescriptions contained in the original text. (Cal. Code Regs., tit. 1, § 40.) The following minor additional issues were noted since publication of the Notice of Proposed Rulemaking and Initial Statement of Reasons.

Section 301. In subdivision (b)(2), “or” was deleted to correct a typographical error.

Section 313. The Registry of Charities and Fundraisers Surety Bond Form (Form CT-4CF) was amended via a separate file-and-print process, which OAL approved on October 5, 2026. The reference to Form CT-4CF was revised to reflect the revision date of May 2026.

Section 416. In Section 416, “in the Office of the Attorney General, Sacramento, California” was mistakenly shown as stricken text, even though it was not in the previous version of Section 416. To correct the typographical error, this stricken text has been deleted.

Forms CT-1, RRF-1, CT-TR-1, CT-NRP-1, CT-NRP-2, and CT-SCHOOL-1. The following non-substantial edits were made to these forms:

- The data field in which an applicant or registrant enters its identification number has been amended: (1) to separate the field into two fields; and (2) to reflect the correct name of the identification numbers. Before the amendment, each of Forms CT-1, RRF-1, CT-TR-1, and CT-SCHOOL-1 contained a single field for the applicant’s or registrant’s “Corporation or Organization Number”; Form CT-NRP-2 contained a single field for “Secretary of State Corporation Number or Franchise Tax Board Organization Number”; and Form CT-NRP-1 contained two fields for “SOS Corporation Number” and “FTB

Organization Number.” With the amendment, each of these Forms has two separate fields: (1) “Secretary of State Entity Number” and (2) “Franchise Tax Board Entity Number.” This information was already required by the existing forms, but was merely separated into two distinct fields and to reflect the identification numbers’ correct names.

- The instructions to these Forms were amended to reflect the above changes. As stated above, this information was already required by the existing Forms, but merely amended to reflect the identification numbers’ correct names.
 - References to—and, where applicable, the subheadings for—“corporation number” were changed to “Secretary of State Entity Number.”
 - The explanation of “Secretary of State Entity Number” in Forms CT-1 and CT-SCHOOL-1 was changed from “all California and foreign corporations that have qualified to do business in California” to “all California corporations, and foreign corporations that have qualified to do business in California.” The instruction previously could be read to refer to California corporations that have qualified to business in California; however, “qualified to do business in California” is applicable only to foreign corporations.
 - The following instruction was added to Forms CT-1, RRF-1, CT-TR-1, and CT-SCHOOL-1: “If the organization has a Secretary of State Entity Number, enter the number.”
 - References to—and, where applicable, the subheadings for—“organization number” were changed to “Franchise Tax Board Entity Number.”
 - In Forms CT-1 and CT-SCHOOL-1, an explanation of “Franchise Tax Board Entity Number” was added to assist new registrants and applicants: “Various types of organizations (e.g., domestic corporations, foreign corporations qualified to do business in California, trusts, unincorporated associations) are assigned an entity number by the Franchise Tax Board.”
 - In Forms RRF-1 and CT-TR-1, which are filed after initial registration, a shorter explanation of “Franchise Tax Board Entity Number” was provided to assist registrants and applicants: “The Franchise Tax Board Entity Number is the number assigned to the organization by the Franchise Tax Board.”
 - In Forms CT-1, RRF-1, CT-TR-1, and CT-SCHOOL-1, the instructions for Franchise Tax Board Entity Number were edited: “If the organization has a Franchise Tax Board Number, but not a Secretary of State Entity Number, enter the Franchise Tax Board Entity Number. If the organization has both a Secretary of State Entity Number and a Franchise Tax Board Entity Number, do not provide the Franchise Tax Board Entity Number.”

- The revision date, both on these Forms, and within the text of the regulations referencing these Forms, was changed from “05/2026” to “08/2026” to reflect the date of the latest version of the Forms.
- Form CT-SCHOOL-1 was revised to correct a typographical error. In the first full paragraph of the instructions, Education Code Section 94871.1 was corrected to Section 94874.1.

SUMMARY OF COMMENTS AND DEPARTMENT RESPONSES

On May 1, 2026, the Department of Justice (Department) noticed to the public the text of the proposed regulations and Initial Statement of Reasons. This 45-day comment period ended on June 16, 2026. During this time, the Department received two written comments. The written comments are included in the rulemaking file as Exhibit 7. Summaries of the written comments and the Department’s responses are set forth below.

Comment No.	Name of Commenter	Affiliation
1	Jeannette Brown	California Association of Nonprofits
2	Chanel Crawford	Daryl Reese Law Group

General Comments

1. **Summary:** Commenter expresses “conceptual support for transitioning the Registry to a mandated electronic filing system,” noting that “California has lagged behind national best practices in registry modernization,” and agreeing “that eliminating manual, paper-heavy document-management tasks is a necessary step toward an efficient regulatory environment. This better supports nonprofit compliance and will confer benefits on nonprofit registrants without additional cost or burden.” Commenter “support[s] the Department’s goal of modernizing the Registry filing process,” and agrees that “[m]oving away from paper filings should reduce processing delays, avoid lost mail, improve filing confirmation, and make the process more efficient for both the Registry and registrants.” (Comments 1-1; 2-1.)

Response: No change has been made in response to these comments, as they are observations rather than specific recommendations. The Department appreciates these comments of support for mandating online filing.

2. **Summary:** Commenter raises concern about ensuring that the regulations align with pending Assembly Bill 2221. Commenter notes that the bill has been “crafted specifically to reform and modernize the Registry’s core operations,” and states that the regulations adopted “should mirror the statutory language and the exact scope worked out in AB 2221 to avoid contradictory standards and bureaucratic confusion.” Commenter “strongly urge[s] DOJ to coordinate the finalization of these regulations with the goals of the bill.” (Comment 1-2.)

Response: No change has been made in response to this comment, which does not suggest specific changes to the rulemaking, and instead asks only that it be generally coordinated with AB 2221. The purpose of the proposed rulemaking is to mandate the use of an online

system for submission of filings and payments to the Registry; it otherwise does not make any substantive changes. To the extent commenter seeks to have the current rulemaking conform to proposed Government Code section 12599.11 in AB 2221, that statute and the rulemaking already are aligned: each requires that registration, reporting, or other submissions to the Attorney General’s Registry of Charities and Fundraisers, including the submission of supporting documents and payment of fees, be made through the online filing system. By contrast, if the commenter seeks to have the rulemaking conform to other aspects of AB 2221, not related to online filing, AB 2221 was only recently chaptered into law. The Department will consider whether additional rulemaking is necessary, beyond mandating the use of an online system for submission of filings and payments to the Registry.

3. **Summary:** Commenter asserts that “charitable solicitation is protected speech under the First Amendment and cannot be subjected to open-ended administrative delays. True registry modernization . . . requires structural guarantees that keep nonprofits operating while paperwork is processed.” Commenter argues that “any statutory framework should keep in mind the regulatory guardrails of AB 2221”: (1) a 10-day processing window; and (2) a multi-stage, four-month “notice-and-opportunity to correct” framework. The Department is therefore urged to “coordinate the finalization of these regulations with the goals of” AB 2221, so that the regulations’ “technological rollout is paired with the essential due process and compliance remedies” set forth in AB 2221. (Comment 1-3.)

Response: No change has been made in response to this comment. The purpose of the proposed rulemaking is to mandate the use of an online system for submission of filings and payments to the Registry, rather than via paper documents and checks. The comment does not suggest changes to the proposed rulemaking, and instead seeks its coordination with AB 2221, in light of the commenter’s due process and First Amendment concerns. As AB 2221 was only recently adopted, the Department will consider whether additional rulemaking is necessary, beyond mandating the use of an online system for submission of filings and payments to the Registry.

4. **Summary:** Commenter asks the Department to consider implementing a “transition period or hardship procedure allowing paper filing when online account access cannot be timely established.” (Comment 2-5.)

Response: No change has been made in response to this comment. As to the suggested transition period allowing paper filing when online account access cannot be timely established, a transition period is already anticipated. The Department’s new online filing system went fully live on August 25, 2026—well before the proposed regulations are expected to go into effect on January 1, 2027. The several-month delay between the full release of the online filing system and the anticipated effective date of the regulations is, in effect, a transition period during which online filing is not mandatory.

As to the suggested hardship procedure when online account access cannot be timely established, the Registry has determined that creating a procedure for exceptions would undermine the goals of mandated online filing—that is, reducing the Registry’s hugely

burdensome document-management tasks, avoiding errors that could easily be avoided by online filing, and allowing the Registry to process filings more quickly and accurately.

User Access Concerns Relating to Sections 300(b) (Initial Registration); 301(b)–(c) (Periodic Written Reports); 302 (Place of Filing); 303 (Filing Forms); 305 (Annual Filing of Reports); 306(a) (Annual Registration Fees); and 311 (Address and Email of Record)

5. **Summary:** Commenter states the proposed regulations “do not appear to address how attorneys, accountants, and other professional representatives may assist registrants through the online system,” and “do not establish any formal representative-access role or authorization process.” Commenter requests that the Department revise the regulations or issue guidance to create a formal representative-access process that would, for example, “allow a registrant to authorize an attorney, CPA, or other professional representative to prepare and submit filings through a representative account, without requiring the registrant to share its organizational login credentials.” Commenter suggests the Department consider implementing “[a] representative or practitioner account system that allows one professional user to manage filings for multiple charitable organizations”; “[a] standard authorization form for registrants to appoint a filing representative”; and “[m]ultiple user roles, such as preparer, reviewer, and authorized signer.” (Comment 2-2.)

Response: No change has been made in response to this comment. When a form can be completed by an authorized agent, it already allows an authorized agent to complete and submit a filing on behalf of a registrant or applicant. Moreover, these regulations aim only to mandate online filing; the commenter’s suggested changes are directed towards the operation of the new online filing system. Moreover, the Department notes that the new online filing system already has the requested capabilities. The new system allows an applicant or registrant to link its account to multiple authorized users, who then would be able to prepare and submit filings on the entity’s behalf. Access is granted by the applicant or registrant sharing its registration code, not its login credentials. The online filing system allows a person to be granted access to multiple accounts, thus allowing professional users to manage filings for multiple entities.

6. **Summary:** Commenter states that the proposed regulations do not “address how an account is initially established or recovered.” “According to the Registry’s Online Renewal System Checklist, the ... Registration Code needed” to file online is “sent by postcard via U.S. Mail to the organization’s address of record,” which will lead to an “access problem” and an inability to file, with ensuing consequences, if the postcard goes astray. Commenter suggests creation of a “secure account recovery process that does not depend solely on a mailed postcard.” (Comment 2-3.)

Response: No change has been made in response to this comment. These regulations aim only to mandate online filing, and the account recovery process is beyond their scope. This comment is directed towards the design of the online filing system, rather than the proposed regulations. The Department notes, however, that the new online filing system allows a user to link an organization’s registration record to a user account, so the user can file forms for that organization. To do so, the organization’s registration code, previously provided to it, is needed.

If a new registration code is needed, a support request should be submitted through new online filing system.

Section 311. Address and Email of Record

7. **Summary:** Commenter proposes amending section 311 by replacing “or” with “and,” to deem a notice from the Department properly served if mailed and emailed to an applicant’s or registrant’s address and email of record. Commenter requests this change, however, only “during the initial implementation and transition period to the mandated electronic filing system,” “for a temporary, fixed duration or until a registrant has successfully logged in and verified their email profile within the new authenticated system,” because “relying solely on email during this phase poses a high risk of missed notices, leading to inadvertent and catastrophic status changes.” (Comment 1-4.)

Response: No change has been made to the proposed regulations in response to this comment. This requested temporary change would not be more effective in carrying out the purpose and intent of the online filing regulations—that is, reducing the Registry’s hugely burdensome document-management tasks, including sending notices by mail. Moreover, the regulatory process is lengthy and time-consuming, and the Department cannot go through the administrative process for a temporary regulation, only to begin it again shortly thereafter to amend the same regulation.

The Department notes, however, that it will seek an effective date for section 311 that is four months after the effective date of the remainder of these proposed regulations. During the four-month period preceding the delayed effective date of section 311, the Department will continue to send notices by both mail and email, thereby addressing the concerns raised by this comment.

Forms Incorporated by Reference

8. **Summary:** Commenter requests “clarification regarding electronic signatures,” explaining that “[t]he proposed amendments add the term ‘authorized agent’ to the signature blocks of several forms” and that “only an agent authorized to sign on behalf of the organization may sign” when using the online filing system, but that the proposed regulations “do not define who qualifies as an ‘authorized agent’” and fail to “clarify whether outside counsel or another professional representative may electronically sign as an authorized agent,” “what form of authorization is required,” or “whether the signer is signing personally or on behalf of the organization.” Commenter suggests the Department add language substantially similar to the following: “A registrant may authorize an attorney, certified public accountant, or other professional representative to prepare, submit, and electronically sign filings on the registrant’s behalf through the online filing service, provided the representative maintains written authorization from the registrant. The Department may prescribe a standard authorization form or other acceptable method for documenting such authority.” (Comment 2-4.)

Response: No change has been made in response to the comment. The question whether a person is an “authorized agent” is determined by the common law of agency, as codified in Civil Code sections 2295–2357. Whether a person is an authorized agent in any given instance will depend on application of that body of law to the specific facts of the case. As every case may present different facts, it would be futile to try to anticipate all scenarios in the regulations or forms.

The commenter’s proposed language is offered “[a]s an alternative to the proposed language.” However, the forms in which “authorized agent” was added to the signature line (Forms CT-1, CT-1CF, CT-3CF, CT-5CF, CT-10CF, and CT-11CF) already allowed signature by an “authorized agent” or a person “authorized to sign” on behalf of the charitable organization. This change is not a new requirement, but was to improve clarity and consistency among the forms.

In addition, the proposed language is less effective and more burdensome on charitable organizations and their agents. The proposed language narrows the definition of who may file documents on behalf of a charitable organization. The forms allow filing by any authorized agent—not just attorneys, accountants, and other “professional representatives” (itself an undefined term)—including, for example, an officer, director, employee, or trustee. There is no apparent reason to allow registrants to authorize only the subset of agents identified in the comment, but not other agents, to “prepare, submit, and electronically sign filings on the registrant’s behalf through the online filing service.”

The proposed language would also impose an additional burden on charitable organizations and their agents, by requiring representatives to maintain “written authorization” on a form prescribed by the Department. This would be costly and burdensome compared to the registrant’s control of who has authority to access their account on the online filing system, and the system’s acceptance of documents signed by persons who state, under penalty of perjury, that they are authorized by the registrant to file those documents.

LOCAL MANDATE DETERMINATION

The proposed regulation does not impose any mandate on local agencies or school districts.

ALTERNATIVES DETERMINATION

In accordance with Government Code section 111346.9, subdivision (a)(4), the Department has determined that no alternative it considered, or that it otherwise identified, or was brought to its attention, would be more effective in carrying out the purpose for which the action is proposed, would be as effective and less burdensome to affected private persons than the proposed action, or would be more cost-effective to affected private persons and equally effective in implementing the statutory policy or other provision of law.

This determination is based on the fact that the proposed regulatory action mandates the use of online filing through the Attorney General’s online filing system. In order to replace paper filing, and eliminate the problems caused by it, there is no alternative to online filing.

ALTERNATIVES THAT WOULD LESSEN ADVERSE ECONOMIC IMPACT ON SMALL BUSINESSES

Charitable entities are exempt from the definition of “small business” pursuant to Government Code section 11342.610, subdivision (b).

Some professional fundraisers may meet the definition of “small business.” The Department finds that no reasonable alternatives were presented to, or considered by, the Department that would lessen any adverse impact on small business.

DOCUMENTS INCORPORATED BY REFERENCE

1. Initial Registration Form (Form CT-1, Rev. 08/2026)
2. Annual Registration Renewal Fee Report (Form RRF-1, Rev. 08/2026)
3. Annual Treasurer’s Report (Form CT-TR-1, Rev. 08/2026)
4. Commercial Fundraiser for Charitable Purposes Annual Registration Form (Form CT-1CF, Rev. 05/2026)
5. Registry of Charities and Fundraisers Surety Bond Form (Form CT-4CF, Rev. 05/2026)
6. Deposit by Assignment in Lieu of Commercial Fundraiser for Charitable Purposes Surety Bond Form (Form CT-8CF, Rev. 05/2026)
7. Receipt for Notice of Assignment in Lieu of Commercial Fundraiser for Charitable Purposes Surety Bond Form (Form CT-9CF, Rev. 05/2026)
8. Commercial Fundraiser for Charitable Purposes Annual Financial Report (Form CT-2CF, Rev. 05/2026)
9. Commercial Fundraiser for Charitable Purposes/Thrift Store Operations Annual Financial Report (Form CT-2TCF, Rev. 05/2026)
10. Commercial Fundraiser for Charitable Purposes/Vehicle Donation Program Annual Financial Report (Form CT-2VCF, Rev. 05/2026)
11. Fundraising Counsel for Charitable Purposes Annual Registration Form (Form CT-3CF, Rev. 05/2026)
12. Commercial Coventurer Annual Registration Form (Form CT-5CF, Rev. 05/2026)
13. Commercial Coventurer Annual Financial Report Form (Form CT-6CF, Rev. 05/2026)
14. Notice of Intent to Solicit for Charitable Purposes -- Commercial Fundraiser for Charitable Purposes Form (Form CT-10CF, Rev. 05/2026)
15. Notice of Intent to Provide Services Related to Charitable Solicitation -- Fundraising Counsel for Charitable Purposes Form (Form CT-11CF, Rev. 05/2026)
16. Application for Registration/Nonprofit Raffle Program (Form CT-NRP-1, Rev. 08/2026)
17. Nonprofit Raffle Report (Form CT-NRP-2, Rev. 08/2026)
18. Application for Verification (Form CT-SCHOOL-1, Rev. 08/2026)

The above forms are incorporated by reference because it would be cumbersome, unduly expensive, or otherwise impractical to publish the forms in the California Code of Regulations. During the rulemaking proceeding, the forms were made available upon request, and were available for viewing on the Department’s website.

NON-DUPLICATION

Some of the regulations may repeat or rephrase in whole or in part a state or federal statute or regulation. This was necessary to satisfy the clarity standard set forth in Government Code section 11349.1, subdivision (a)(3).