California Society of the Sons of the American Revolution
Instructions for Filing the California Charitable Trust Registration Form CT-1
and
Annual Registration Report Form RRF-1

California Attorney General (AG) Requirements:

Pursuant to California Government Code sections 12585 and 12586 of the Supervision of Trustees and Fundraisers for Charitable Purposes Act, every charitable corporation, unincorporated association, and trustee holding assets (funds, property, etc.) for charitable purposes must register with the Attorney General’s Registry of Charitable Trusts. This includes the parent and the chapters, who would be required to register and report to the AG office as an individual unit, if they hold assets (funds, property, etc.) for charitable purposes and report individually to the IRS. After the initial registration is approved, every charitable organization that is registered with the AG office is required to annually file Form RRF-1.

In order to register with the AG office, please submit the following:

1) CT-1 form (completed and signed)
2) $25 initial registration fee (payable to Department of Justice)
3) Founding Documents
   a. Instrument creating the organization. Depending on how the entity was formed, the documents may be entitled Articles of Incorporation, Articles of Organization, Articles of Association, Constitution, and/or Bylaws.
4) IRS Form 1023 (if submitted to the IRS)
5) IRS determination letter (if received from the IRS)

Documents needed to complete the Form CT-1 and reference on Form:

A. Chapter By-Laws showing legal name of Chapter
B. Chapter Federal Employer Identification Number (FEIN) from IRS Form 990N
C. Chapter Entity ID Number from CA Franchise Tax Board Form 199N
D. IRS Determination Letter showing Group Exemption Number (see attached letter)

Instructions for completing the Form CT-1:

Name of Organization should be your Chapter’s legal entity name taken from your Chapter’s By-Laws.

Official Mailing Address for Organization should be the address you use for your Chapter tax and financial communications. Usually this is the name and address of the Chapter Treasurer.

Organization’s website should be your Chapter’s website address.

Federal Employer Identification Number (FEIN) should be your Chapter’s FEIN taken from your IRS Form 990N.

Group Exemption FEIN should be the NSSAR Group Exemption Number 0690, which was granted to the NSSAR by the IRS in August, 1944.
Corporate or Organization Number should be the Entity ID Number of your Chapter from the California Franchise Tax Board Form 199N.

Names and Addresses of Director and Officers should be the names and addresses of the Officers of your Chapter.

Describe the primary activity of the organization should be the following summary from the CASSAR website:

The California Society of the Sons of the American Revolution is a historical, educational, and patriotic non-profit, United States 501(c) 3, corporation that seeks to maintain and extend:

• The institutions of American freedom
• An appreciation for true patriotism
• A respect for our national symbols
• The value of American citizenship
• The unifying force of a pluribus unum that has created, from the people of many nations, one nation and one people.

We do this by perpetuating patriotism, courage, sacrifice, tragedy, and triumph of the men who achieved the independence of the American people in the belief that these stories are universal ones of man’s eternal struggle against tyranny, relevant to all time, and will inspire and strengthen each succeeding generation as it too is called upon to defend our freedoms on the battlefield and in our public institutions.

Date assets first received should be the date your Chapter began receiving funds from the members.

What annual accounting period should the accounting period for your Chapter’s financial reports, which is usually a Calendar Year.

Attach your founding documents which are the By-Laws for your Chapter.

Has the organization been granted IRS tax exempt status should be “Yes”.

Date of application for Federal tax exemption should be August 1944 for Group 0690.

Date of exemption letter should be August 1944.

Exempt under Internal Revenue Code section should be 501(c)3.

Are contributions to the organization tax deductible should be “Yes”.

Attach the IRS Determination Letter that is included with these instructions.

If your Chapter contracts with a commercial fundraiser, then provide the name and address of that organization. Usually the answer should be “N/A”.

Signature, Title and Date usually will be the signature of the Chapter Treasurer or the designated officer in the Chapter that files the Chapter tax returns.
Instructions for completing the Form RRF-1:

State Charity Registration Number should your Chapter’s registration number that you received from the Registry of Charitable Trusts after filing your Form CT-1.

Name of Organization should be your Chapter’s legal entity name taken from your Chapter’s By-Laws.

Official Mailing Address for Organization should be the address you use for your Chapter tax and financial communications. Usually this is the name and address of the Chapter Treasurer.

Corporate or Organization Number should be the Entity ID Number of your Chapter from the California Franchise Tax Board Form 199N.

Federal Employer Identification Number (FEIN) should be your Chapter’s FEIN taken from you IRS Form 990N.

Your most recent accounting period should be the financial accounting period for your chapter, which usually will begin January 1 and end December 31.

Gross Annual Revenue should be your chapter’s financial receipts from dues or donations for the past year which corresponds to the accounting period noted above.

Total Assets should be the value of your chapter’s assets at the end of your accounting period. Assets include the cash in your checking account and furniture and equipment owned by your chapter.

Part B Questions should be answered “Yes” or “No” as they pertain to the activities of your chapter. Usually, the answers for your chapter will be “No”, except for Question No. 7, which asks if your chapter held a raffle to raise funds for your chapter. If you answer “Yes” to Question No. 7 or any other Questions, you should include additional information with your form as requested on the AG website.

Organization’s telephone number should be the telephone number of an officer in your chapter.

Organization’s email address should be email address of an officer in your chapter.

Signature, Title and Date usually will be the signature of the Chapter Treasurer or the designated officer in the Chapter that files the Chapter tax returns.

Questions: Contact Jim Klingler, CASSAR Treasurer
E-Mail: klingler@sbcglobal.net
Phone: (949) 854-7698
**INITIAL REGISTRATION FORM**

**STATE OF CALIFORNIA**

**OFFICE OF THE ATTORNEY GENERAL**

**REGISTRY OF CHARITABLE TRUSTS**

(Government Code Sections 12580-12598.7)

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**NOTE:** A $25.00 REGISTRATION FEE MUST ACCOMPANY THIS REGISTRATION FORM. MAKE CHECK PAYABLE TO DEPARTMENT OF JUSTICE.

Pursuant to Section 12585, registration is required of every trustee subject to the Supervision of Trustees and Fundraisers for Charitable Purposes Act within thirty days after receipt of assets (cash or other forms of property) for the charitable purposes for which organized.

Every charitable (public benefit) corporation, association and trustee holding assets for charitable purposes or doing business in the State of California must register with the Attorney General, except those exempted by California Government Code section 12583. Corporations that are organized primarily as a hospital, a school, or a religious organization are exempted by Section 12583.

<table>
<thead>
<tr>
<th>Name of Organization:</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>The name of the organization should be the legal name as stated in the organization's organizing instrument (i.e., articles of incorporation, articles of association, or trust instrument).</td>
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<tr>
<td>Official Mailing Address for Organization:</td>
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</tr>
<tr>
<td>Address:</td>
<td></td>
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<tr>
<td>City:</td>
<td></td>
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<tr>
<td>State:</td>
<td></td>
</tr>
<tr>
<td>ZIP Code:</td>
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<tr>
<td>Organization's telephone number:</td>
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<tr>
<td>Organization's e-mail address:</td>
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<tr>
<td>Organization's fax number:</td>
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<tr>
<td>Organization's website:</td>
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</tbody>
</table>

All organizations must apply for a Federal Employer Identification Number from the Internal Revenue Service, including organizations that have a group exemption or file group returns.

| Federal Employer Identification Number (FEIN): |  |
| Group Exemption FEIN (if applicable): |  |

All California corporations and foreign corporations that have qualified to do business in California will have a corporate number. Unincorporated organizations are assigned an organization number by the Franchise Tax Board upon application for California tax exemption.

| Corporate or Organization Number: |  |
Names and addresses of ALL trustees or directors and officers (attach a list if necessary):

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
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<tbody>
<tr>
<td>Address</td>
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</tr>
<tr>
<td>City</td>
<td>State</td>
</tr>
<tr>
<td>Name</td>
<td>Position</td>
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<td>Address</td>
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<td>City</td>
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<td>Name</td>
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<td>Position</td>
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<td>Address</td>
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<tr>
<td>City</td>
<td>State</td>
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</tbody>
</table>

Describe the primary activity of the organization. (A copy of the material submitted with the application for federal or state tax exemption will normally provide this information.) If the organization is based outside California, comment fully on the extent of activities in California and how the California activities relate to total activities. In addition, list all funds, property, and other assets held or expected to be held in California. Indicate whether you are monitored in your home state, and if so, by whom. Attach additional sheets if necessary.

The organization will be required to file financial reports annually. All organizations must file the Annual Registration/Renewal Fee Report (RRF-1) within four months and fifteen days after the end of the organization’s accounting period. Organizations with $25,000 or more in either gross receipts or total assets are also required to file either the IRS Form 990, 990-EZ, or 990-PF. Forms can be found on the Charitable Trusts’ website at [http://aq.ca.gov/charities/](http://aq.ca.gov/charities/).

If assets (funds, property, etc.) have been received, enter the date first received:

Date assets first received: ___________________________

Registration with the Attorney General is required within thirty days of receipt of assets.

What annual accounting period has the organization adopted?

- [ ] Fiscal Year Ending __________________________  
- [ ] Calendar Year

CT-1 REGISTRATION FORM (6/2007)
Attach your founding documents as follows:

A) **Corporations** - Furnish a copy of the articles of incorporation and all amendments and current bylaws. If incorporated outside California, enter the date the corporation qualified through the California Secretary of State's Office to conduct activities in California.

B) **Associations** - Furnish a copy of the instrument creating the organization (bylaws, constitution, and/or articles of association).

C) **Trusts** - Furnish a copy of the trust instrument or will and decree of final distribution.

D) **Trustees for charitable purposes** - Furnish a statement describing your operations and charitable purpose.

Has the organization applied for or been granted IRS tax exempt status  Yes ☐ No ☐

Date of application for Federal tax exemption: ____________________________

Date of exemption letter: ____________________________ Exempt under Internal Revenue Code section 501(c) _____

If known, are contributions to the organization tax deductible?  Yes ☐ No ☐

Attach a copy of the Application for Recognition of Exemption (IRS Form 1023) and the determination letter issued by the IRS.

Does your organization contract with or otherwise engage the services of any commercial fundraiser for charitable purposes, fundraising counsel, or commercial coventurer? If yes, provide the name(s), address(es), and telephone number(s) of the provider(s):

<table>
<thead>
<tr>
<th>Commercial Fundraiser</th>
<th>Fundraising Counsel</th>
<th>Commercial Coventurer</th>
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</thead>
<tbody>
<tr>
<td>Name</td>
<td>Address</td>
<td>City</td>
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<td></td>
<td></td>
<td>State</td>
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<td>ZIP Code</td>
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</table>

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<tr>
<th>Telephone Number</th>
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<tbody>
<tr>
<td>Commercial Fundraiser</td>
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<tr>
<td>Name</td>
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I declare under penalty of perjury that I have examined this registration form, including accompanying documents, and to the best of my knowledge and belief, the form and each document are true, correct, and complete.

Signature ____________________________  Title ____________________________  Date ____________________________

If additional information is required, please refer to the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Government Code sections 12580-12599.7), the Administrative Rules and Regulations pursuant to the Act (California Code of Regulations, Title 11, Sections 300-312.1). If you have questions regarding registration, or need assistance, information is available on our website at [http://ag.ca.gov/charities/](http://ag.ca.gov/charities/) or you can reach us by telephone at (916) 445-2021 or fax at (916) 444-3651.
Dear Taxpayer:

This is in response to your May 13, 2015, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in August 1964, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106 and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Tamera Ripperda
Director, Exempt Organizations
MAIL TO:  
Registry of Charitable Trusts  
P.O. Box 903447  
Sacramento, CA 94203-4470  
Telephone: (916) 445-2021  
WEB SITE ADDRESS:  
http://ag.ca.gov/charities/  

ANNUAL  
REGISTRATION RENEWAL FEE REPORT  
TO ATTORNEY GENERAL OF CALIFORNIA  
Sections 12586 and 12587, California Government Code  
11 Cal. Code Regs. sections 301-307, 311 and 312  
Failure to submit this report annually no later than four months and fifteen days after the  
end of the organization’s accounting period may result in the loss of tax exemption and the  
assessment of a minimum tax of $900, plus interest, and/or fines or filing penalties  
as defined in Government Code section 12586.1. IRS extensions will be honored.

State Charity Registration Number ________________________________  
Name of Organization ________________________________  
Address (Number and Street) ________________________________  
City or Town, State and Zip Code ________________________________  

Check if:  
☐ Change of address  
☐ Amended report  
Corporate or Organization No. ________________________________  
Federal Employer I.D. No. ________________________________

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs, sections 301-307, 311 and 312)  
Make Check Payable to Attorney General’s Registry of Charitable Trusts

<table>
<thead>
<tr>
<th>Gross Annual Revenue</th>
<th>Fee</th>
<th>Gross Annual Revenue</th>
<th>Fee</th>
<th>Gross Annual Revenue</th>
<th>Fee</th>
</tr>
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<tbody>
<tr>
<td>Less than $25,000</td>
<td>0</td>
<td>Between $100,001 and $250,000</td>
<td>$50</td>
<td>Between $1,000,001 and $10 million</td>
<td>$150</td>
</tr>
<tr>
<td>Between $25,000 and $100,000</td>
<td>$25</td>
<td>Between $250,001 and $1 million</td>
<td>$75</td>
<td>Between $10,000,001 and $50 million</td>
<td>$225</td>
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<tr>
<td></td>
<td></td>
<td>Greater than $50 million</td>
<td>$300</td>
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PART A - ACTIVITIES

For your most recent full accounting period (beginning __/____/____ ending __/____/____) list:

Gross annual revenue $ __________  
Total assets $ __________

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer “yes” to any of the questions below, you must attach a separate sheet providing an explanation and details for each “yes” response. Please review RRF-1 instructions for information required.

1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?  
   Yes  No

2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization’s charitable property or funds?  
   Yes  No

3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?  
   Yes  No

4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.  
   Yes  No

5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If “yes,” provide an attachment listing the name, address, and telephone number of the service provider.  
   Yes  No

6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.  
   Yes  No

7. During this reporting period, did the organization hold a raffle for charitable purposes? If “yes,” provide an attachment indicating the number of raffles and the date(s) they occurred.  
   Yes  No

8. Does the organization conduct a vehicle donation program? If “yes,” provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.  
   Yes  No

9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?  
   Yes  No

Organization’s area code and telephone number (________) ____________________________  
Organization’s e-mail address _____________________________________________________

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of authorized officer ____________________________  
Printed Name ____________________________  
Title ____________________________  
Date ____________________________

RRF-1 (3-05)