

**California Society of the Sons of the American Revolution**  
**Instructions for Filing the California Charitable Trust**  
**Registration Form CT-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 and Form CT-TR-1 (if total annual revenues are under \$50,000).

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:**

**Part A – Identification of Organization:**

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.

Telephone Number, E-Mail Address, Fax Number should be the contact information you use for your Chapter tax and financial communications. Usually this is the telephone number, e-mail address and fax number 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.

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

### **Part B – Registration Fee**

You are required to submit a \$25 registration fee with this form.

### **Part C – List of Trustees or Directors and Officers**

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

### **Part D – Organization Activities**

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 e 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.

### **Part E – Assets and Accounting Period**

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

What annual accounting period should be the accounting period for your Chapter's financial reports, which is usually a Calendar Year ending December 31.

### **Part F – Founding Documents**

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

### **Part G – Federal Tax Exempt Status**

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.

#### **Part H – Fundraising Professionals**

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

#### **Part I – List of Questions**

Answer questions 1. through 9. for your Chapter.

Question 3. answer should include the following organizations:

- (a) California Society of the Sons of the American Revolution  
5 Libra Court  
Coto De Caza, CA 92679-5113  
(714) 270-7092
- (b) National Society of the Sons of the American Revolution  
809 West Main Street  
Louisville, KY 40202  
(502) 589-1776

#### **Part J - Signature**

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.





Department of the Treasury  
Internal Revenue Service

P.O. Box 2508, Room 4010  
Cincinnati OH 45201

In reply refer to: 4077556534  
June 05, 2015 LTR 4167C 0  
53-0116355 000000 00

00028380

BODC: TE

NATIONAL SOCIETY OF THE SONS OF THE  
AMERICAN REVOLUTION  
% JOHN C PUFFER  
809 WEST MAIN ST  
LOUISVILLE KY 40202

035777

Employer Identification Number: 53-0116355  
Group Exemption Number: 0690  
Person to Contact: S LENARD  
Toll Free Telephone Number: 1-877-829-5500

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 1944, 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:  
Office of the Attorney General  
Registry of Charitable Trusts  
P.O. Box 903447  
Sacramento, CA 94203-4470

STREET ADDRESS:  
1300 I Street  
Sacramento, CA 95814  
(916) 210-6400

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

**INITIAL  
REGISTRATION FORM  
STATE OF CALIFORNIA  
OFFICE OF THE ATTORNEY GENERAL  
REGISTRY OF CHARITABLE TRUSTS**

(Government Code Sections 12580-12599.7)

(For Registry Use Only)

**Part A - Identification of Organization**

Name of Organization:

Mailing Address:

Telephone number:

City:

E-mail address:

State:

Fax number:

ZIP Code:

Website:

Federal Employer Identification Number (FEIN):

Corporation or Organization Number:

**Part B - Registration Fee**

A \$25 REGISTRATION FEE must accompany this registration form. Make check payable to DEPARTMENT OF JUSTICE.

**Part C - List of Trustees or Directors and Officers**

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

Name:	Position:		
Address:	City:	State:	ZIP Code:
Name:	Position:		
Address:	City:	State:	ZIP Code:
Name:	Position:		
Address:	City:	State:	ZIP Code:
Name:	Position:		
Address:	City:	State:	ZIP Code:

**Part D - Organization Activities**

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. Attach additional sheets if necessary.






### Part E - Assets and Accounting Period

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

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

Date assets first received in/from California:

What annual accounting period has the organization adopted? Fiscal Year Ending (Month/Day):

### Part F - Founding Documents

Attach the organization's founding documents as follows:

- A) Corporations - a copy of the endorsed / certified 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 - a copy of the instrument creating the organization (bylaws, constitution, and/or articles of association / organization).
- C) Trusts - a copy of the trust instrument or will and decree of final distribution.
- D) Trustees for charitable purposes - a statement describing operations and charitable purpose.

### Part G - Federal Tax Exempt Status

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 or 1024) and the determination letter issued by the IRS.

### Part H - Fundraising Professionals

Does the organization contract with or otherwise engage the services of any commercial fundraiser for charitable purposes, fundraising counsel, or commercial coventurer (as defined in Government Code sections 12599-12599.2)? If yes, provide the name(s), address(es), telephone number(s), and registration number(s) assigned by the Registry of Charitable Trusts of the provider(s). Attach additional sheets if necessary.

☐ Commercial Fundraiser ( # ) ☐ Fundraising Counsel ( # ) ☐ Commercial Coventurer ( # )

Name: Telephone Number:

Address: City: State: ZIP Code:

☐ Commercial Fundraiser ( # ) ☐ Fundraising Counsel ( # ) ☐ Commercial Coventurer ( # )

Name: Telephone Number:

Address: City: State: ZIP Code:

☐ Commercial Fundraiser ( # ) ☐ Fundraising Counsel ( # ) ☐ Commercial Coventurer ( # )

Name: Telephone Number:

Address: City: State: ZIP Code:





**Part I - Please respond to the following list of questions and provide supplemental information if applicable.**

1. List all DBAs and names of the organization uses or has used.
2. List all states in which you solicit charitable donations or have registered to do so, or in which you are exempt from registration but operate.
3. Is the organization under common control, does it have a close connection with, or is it related to, any other nonprofit or for-profit organization or trust? If yes, identify by name, address, and telephone.
4. Has the organization's IRS tax-exempt status ever been denied, revoked, or modified? If yes, please explain circumstances on a separate sheet.
5. Has the organization's tax-exempt status ever been suspended or revoked by the Franchise Tax Board? If yes, please explain circumstances on a separate sheet.
6. Has the organization's corporation status ever been suspended or revoked by the Secretary of State? If yes, please explain circumstances on a separate sheet.
7. Are any officers, directors, trustees, or employees related by blood, marriage or adoption? If yes, identify by name, title and relationship.
8. Has the organization or any of its officers, directors, or trustees been the subject of a court or administrative proceeding in any state regarding any solicitation or registration? If yes, please explain on a separate sheet.
9. Have any of the organization's officers, directors, or trustees been convicted of any crime involving the misuse or misappropriation of funds, or any crime involving deception in the operation of a charity? If yes, identify by name and title.

Please note that the Form CT-1 is a public document which will be posted on the Registry's website. If you wish to maintain the confidentiality of any attachment to the Form CT-1, you must request that the attachment not be maintained in the Public File.

**Part J - Signature**

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, and I am authorized to sign.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

The organization will be required to file financial reports annually on Form RRF-1 (Annual Registration/Renewal Fee Report) no later than four months and fifteen days after the end of the organization's accounting period. Organizations with \$50,000 or more in total revenue are also required to file the applicable IRS Form 990, with all attachments and schedules, as filed with the IRS. Organizations with less than \$50,000 in total revenue are generally required to file Form CT-TR-1. All Registry forms can be found on the Attorney General's website at [www.oag.ca.gov/charities](http://www.oag.ca.gov/charities).

For additional information, please refer to the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Government Code sections 12580-12599.8) and the Administrative Rules and Regulations pursuant to the Act (California Code of Regulations, Title 11, Sections 300-312.1), and other resources available on the Attorney General's website at [www.oag.ca.gov/charities](http://www.oag.ca.gov/charities).

Additional information is available on the Attorney General's website at [www.oag.ca.gov/charities](http://www.oag.ca.gov/charities). You may also call the Attorney General's Registry of Charitable Trusts at (916) 210-6400 or fax at (916) 444-3651 or contact the Registry via email at [Registration@doj.ca.gov](mailto:Registration@doj.ca.gov).