



## Putting the Pieces Together



# CHAPTER FORMATION GUIDE

Civil Grand Jurors' Association of California

# CGJA CHAPTER FORMATION GUIDE

Civil Grand Jurors’ Association of California

March 2024

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## Foreword

This document is a guide for former and/or current California grand jurors who wish to establish a local chapter of the Civil Grand Jurors' Association (CGJA) of California. These guidelines are subject to revision as laws and regulations are updated or changes are made to CGJA's bylaws, policies, or procedures.

For specific questions or assistance, contact the CGJA Membership and Chapter Relations Committee at [membership@cgja.org](mailto:membership@cgja.org).

## Background

On August 27, 1997, CGJA's Board of Directors adopted bylaws for chapters to be formed consistent with the CGJA Articles of Incorporation and Bylaws.

In response to CGJA's subsequent filings with the California Secretary of State, Internal Revenue Service, and the California Franchise Tax Board, the Association was granted permission to extend its tax exemption to formally approved chapters. Each chapter of CGJA determines for itself if it will obtain tax-exempt status.

Each chapter operates with its own board of directors as an interrelated but independent body of the Civil Grand Jurors' Association, which allows them to continue to support their local grand jury through a variety of activities. The presence of a chapter can promote the influence of a grand jury in that county.

CGJA's Board of Directors encourages all current and former grand jurors to organize county chapters. These groups or individuals should contact the Membership and Chapter Relations Committee (MCRC) at [membership@cgja.org](mailto:membership@cgja.org) for assistance.

The CGJA Board of Directors will consider all requests for chapter formation as long as the minimum requirements established in the CGJA Bylaws, policies and procedures are met.

## Chapter Benefits

Chapters are allowed to set and retain their own dues.

Chapter members are affiliated with former grand jurors from other counties through the statewide organization.

CGJA and chapters, united together, can make a difference for each chapter's local grand jury and grand juries throughout the state of California.

## How Chapters Are Formed

**Step 1** The proposed chapter must include at least three (3) voting members of CGJA in good standing who are residents of the county. These CGJA members will take a leadership role. They will elect an interim president to preside over an organizational meeting (during which minutes are taken) and adopt a draft set of bylaws consistent with the CGJA's bylaws and other policies and procedures as spelled out in this guide.

The CGJA website has a [template](#) that includes the provisions that are required to be in a chapter's bylaws.

During the organizational meeting, the proposed chapter's board of directors is elected, who then elect (from their members) the chapter's officers. The board formally adopts:

1. Drafted Chapter bylaws (use CGJA's [template](#)).
2. Resolution of Chapter Status (**Attachment 1**).

**Step 2** The president-elect submits the following to the CGJA Board of Directors through MCRC:

1. Written or email request for recognition as a CGJA chapter (**Attachment 2**)
2. Names and email and USPS addresses of the CGJA voting members
3. Minutes of the organizational meeting
4. Draft bylaws
5. List of elected chapter directors and officers and their email and USPS addresses
6. Resolution of Chapter Status (**Attachment 1**)

MCRC forwards the draft chapter bylaws to CGJA's Bylaws and Policy Review Committee (BPRC) for a determination of substantial compliance. BPRC provides its analysis to the MCRC chair, in writing, together with any required or suggested changes.

The MCRC chair forwards the required and suggested changes to the prospective chapter.

Once the final version of the chapter's bylaws is submitted to and accepted by MCRC, the president of CGJA places the request for recognition on the agenda for consideration at the next board of directors' meeting.

With written approval by the CGJA Board of Directors and delivery of the certificate of affiliation to the chapter by CGJA's president, the chapter will formally exist as an independent unit within the Civil Grand Jurors' Association.

### **Step 3 – FEIN (optional)**

A **Federal Employer Identification Number (FEIN)** is needed for the chapter to open a bank account; a chapter with a bank account needs to file tax returns. If the chapter will not be using a bank account and therefore not be filing a tax return, skip to **Ongoing Operational Guidelines** on page 4.

To obtain a FEIN:

1. Request a FEIN from the Internal Revenue Service (IRS)
  - a. Use [Form SS-4](#). Be sure to include **CGJA's Group Exemption Number, 8303**, shown in **Attachment 3**.
  - b. Download [Instructions for Form SS-4](#).
  - c. Cost: \$0
2. The IRS will reply with a notice (CP 575) assigning a FEIN to the chapter. If the chapter does not receive the notice within 90 days, it should contact MCRC for assistance. (See appendices for example of this and other tax forms.)
3. Immediately send a copy of the CP 575 to MCRC ([membership@cgja.org](mailto:membership@cgja.org)).

### **Tax-Exempt Status – your choice**

Some chapters share CGJA's tax-exempt status or obtain that status independently to allow a person making a large donation to the chapter to take an itemized deduction. A chapter wishing to share CGJA's status must fulfill the requirements described in the following sections.

***Tax-exempt status is not necessary to become a chapter in good standing.*** A chapter not seeking tax-exempt status should skip to **Ongoing Organizational Guidelines**, on page 4.

- Federal – to be recognized by the IRS as a subsidiary of CGJA, a tax-exempt corporation, the chapter must receive a FEIN and provide it to CGJA.

- The chapter will automatically have federal tax-exempt status once the IRS recognizes the chapter as part of CGJA’s tax-exempt group.
- State – no further action is necessary. CGJA will add chapters to its group exemption filing with the California Franchise Tax Board.

### Initial filings for tax-exempt status

- A. Obtain a Federal Employer Identification Number (FEIN) – See Step 3, above.**
- B. Register with the State of California Attorney General’s Office**
  1. When: Within 30 days of initially receiving assets (dues, funds, property, etc.)
  2. See [online form and instructions](#) (Form CT-1) to register as a charitable trust. You will use information from your chapter bylaws.
  3. Fee \$25.
- C. If incorporated, file a Statement of Information (SI-100) within 90 days of registration with the California Secretary of State (and see B, below).**
- D. If un-incorporated, file a Registration of Unincorporated Nonprofit Association, Form LP/UNA 128 (cost \$10) after formation (and see B, below).**

### On-going filings for tax-exempt status

#### A. Filing Income Tax Returns

1. Federal
  - a. IRS Form 990, 990-N, or 990EZ – Required annually if the chapter is tax exempt pursuant to CGJA’s group exemption or pursuant to the chapter’s independent acquisition of exempt status under federal law. Most chapters, if not all, use [Form 990N](#), which is a short on-line postcard version of the tax return.
  - b. If the chapter is not yet exempt from federal income taxes, it should request that CGJA include it under the CGJA group exemption (contact the Finance Committee, [finance@cgja.org](mailto:finance@cgja.org)). A chapter that is not exempt may have to file a federal tax return as a non-exempt entity (Form 1120 if a corporation, or other form if not) until such time as the IRS recognizes and accepts it under CGJA’s group exemption.
  - c. File the 990, 990N, or 990EZ “by the 15th day of the 5th month after” the chapter’s fiscal year ends (i.e., May 15 or November 15).
  - d. The tax return must be filed annually to retain tax-exempt status.
  - e. **NOTE:** The IRS will automatically revoke a nonprofit’s tax-exempt status if tax returns are not filed three (3) years in a row. The process to reinstate tax-exempt status is quite involved and requires several months for processing.
2. State income taxes
  - a. Franchise Tax Board FTB [Form 199](#) and [instructions](#) – this must be filed if the chapter is exempt pursuant to its independent acquisition of tax exempt status under California law.

- b. If the chapter is not yet exempt from state income taxes as of the date of formation, CGJA will request a group exemption on its behalf with CGJA's next annual filings. In the meantime, the chapter should consider filing a state tax return as a non-exempt entity ([Form 100](#)).
- c. File "by the 15th day of the 5th month after" the chapter's fiscal year ends (either May 15 or November 15).

**B. Filing Statement of Information (SI-100) with the California Secretary of State (if incorporated)**

1. See [instructions and online form](#).
2. When: Within 90 days of initial registration with the Secretary of State, then biennially [every two (2) years] thereafter (cost: \$25)

If **un-incorporated**, file Form LP/UNA 128 (cost \$10) after formation, and Form UA-100 every five years.

**C. Filing Annual Attorney General Charitable Registry Renewal**

1. [Form RRF-1](#) – Annual Registration Fee Renewal
2. [Form CT-TR-1](#) \_ Annual Treasurer's Report
3. When: No later than 4 months and 15 days after the end of the chapter's accounting period.
4. Cost: See fee schedule on form; likely \$0

**D. Record Retention**

1. IRS: The length of time a chapter should keep a document depends on the action, expense, or event. The general recommendation is to keep federal tax documentation for 3 years.
2. The Franchise Tax Board may request information regarding a California income tax return within the California statute of limitations period, which is usually the later of 4 years from the due date of the return or the date the return is filed. Therefore, tax documentation should be kept for at least 12 years.

- E. Yearly calendar** – See **Attachment 4** for a Summary of Annual Filing Requirements. We suggest you print and keep it for your records.

The **appendices** contain examples of tax forms and describe insurance and liability issues.

**On-going operational guidelines for CGJA chapters**

A chapter will maintain its chapter status so long as three members of the chapter are paid members in good standing of CGJA and adhere to these guidelines.

All chapters enjoy the right of self-governance provided that

- their bylaws contain at a minimum the provisions required by CGJA in the Chapter Bylaws Template,
- their purposes do not conflict with the purposes of CGJA,
- their activities conform with these operational guidelines, and
- coordinated involvement with CGJA is maintained on statewide matters to avoid unnecessary confusion or misrepresentations.

The chapter shall advise the CGJA Board of Directors if at any time it finds itself unwilling or unable to conform to these requirements. Such advice shall include the chapter's recommendations as to actions needed to return the chapter to conformance with the requirements. The chapter acknowledges that the CGJA Board of

Directors will decide whether the chapter proposals are adequate and if not, what action will be required, up to and including revocation of the chapter's status.

### Operational guidelines

The chapter's relationship with CGJA:

- The chapter may add purposes of its own to its bylaws, so long as those purposes do not conflict with CGJA's purposes or the requirements for tax exemption under section 501(c)(3) of the Internal Revenue Code.
- The chapter, as part of CGJA, a 501(c)(3) organization, may not lobby or otherwise attempt to influence legislation as a substantial part of its activities.
- The chapter shall be bound by the [legislative](#) advocacy positions of CGJA. The chapter shall not sponsor or propose legislation without the advance approval of the CGJA Board of Directors.
- The chapter shall not support or oppose a candidate for public office or take a position on a ballot measure.
- Chapters and chapter members shall not use CGJA's copyrighted training materials for training without written permission from CGJA. They should encourage the court to ensure that all jurors and alternates take part in CGJA's training programs.
- Chapters and chapter members shall not purport to represent CGJA in any oral or written communications.
- CGJA chapters may not use CGJA's logo without prior permission from CGJA. Chapters are encouraged to develop their own logo if desired.
- Chapters may interact with local county media on statewide issues in coordination with CGJA.
- Hosting or supporting CGJA events or programs is strictly the determination of the local chapter.
- Upon the dissolution of a chapter, assets shall be distributed to CGJA for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future tax code.

The chapter's independent local activities:

- The chapter shall choose to have its officers elected by either the chapter directors or the members. Its bylaws may provide for officers in addition to the president, secretary, and treasurer.
- The chapter shall decide which activities it wants to conduct within its county.
- Chapters may interact independently with local county media on local issues.
- Chapters are encouraged to assist the superior court in recruiting and interviewing prospective grand jurors and providing a local orientation program for new grand jurors and alternates. A local orientation program typically includes a review of local rules and practices; a description of the grand jury's interaction with the county, court, and local officials; and presentations by the jury's legal advisors and prominent local officials. If requested by the grand jury, the chapter may provide tutoring to grand jurors on the use of computers or software.
- Each chapter may distribute informational documents within their county of residence, provided they do not violate obligations dictated by the tax-exempt status of 501(C)(3) of CGJA.
- The property of every CGJA chapter is irrevocably dedicated to charitable or educational purposes and no part of the net earnings of the chapter shall inure to the benefit of, or be distributed to its members, directors, officers, or other private persons except that the chapter shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the purpose clauses hereof.

## Attachment 1. Draft Resolution of Chapter Status

Download modifiable sample at <https://cgja.org/chapter-bylaws-template>

*{Insert name of county}* COUNTY CHAPTER

CIVIL GRAND JURORS' ASSOCIATION of CALIFORNIA

A Nonprofit Public Benefit Corporation

RESOLUTION

WHEREAS, the Civil Grand Jurors' Association of California is an association of former and current grand jurors and others who support California's grand jury system, and

WHEREAS, the Civil Grand Jurors' Association of California was duly organized February 23, 1998, under the Nonprofit Public Benefit Corporation Law for charitable purposes, and

WHEREAS, the Civil Grand Jurors' Association of California was duly organized August 11, 1998, under the California State Franchise Board, with the stated purpose of "Educational/Charitable" under California Revenue and Taxation Code Section 23701d, and

WHEREAS, the Civil Grand Jurors' Association of California may accept an application of former and/or current grand jurors as a subordinate chapter of the Association to operate as an interrelated and interdependent body of the Association, and

WHEREAS, former and/or current grand jurors of *{enter name of county}* County met to form the *{enter name of county}* Chapter of the Civil Grand Jurors' Association of California, adopted bylaws and duly elected directors who then elected officers, on *{enter date}*, in *{enter city, town, village and county names}* County, California

NOW THEREFORE, it is resolved that the group of members of the Civil Grand Jurors' Association of California, residents of *{enter name of county}* respectfully submit this application of *{enter name of county}* County Chapter and request that it be accepted as a duly organized and recognized chapter of the Civil Grand Jurors' Association of California.

Certified and attested to *{enter date}*

*{Enter name}*, President

*{Enter name of county}* County Chapter  
Civil Grand Jurors' Association of California

*{Enter name}*, Secretary

*{Enter name}* County Chapter  
Civil Grand Jurors' Association of California



## Attachment 2. Request for Recognition

Send an email to [membership@cgja.org](mailto:membership@cgja.org) that includes the following:

Please accept this memo as our request to form a chapter of the Civil Grand Jurors' Association of California in *{insert name of County}*.

Attachment 3. IRS Form SS-4 Example

**SS-4** Application for Employer Identification Number  
 (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)  
 Go to [www.irs.gov/FormSS4](http://www.irs.gov/FormSS4) for instructions and the latest information.  
 See separate instructions for each line. Keep a copy for your records.

OMB No. 1545-0045

Form SS-4 (Rev. December 2019)  
 Department of the Treasury  
 Internal Revenue Service

**1** Legal name of entity (or individual) for whom the EIN is being requested  
 Jefferson County Grand Jurors' Association

**2** Trade name of business (if different from name on line 1)

**3** Executor, administrator, trustee, "care of" name  
 Jane Doe, President

**4a** Mailing address (room, apt., suite no. and street, or P.O. box)  
 123 Main Street

**5a** Street address (if different) (Don't enter a P.O. box.)

**4b** City, state, and ZIP code (if foreign, see instructions)  
 Carfield, CA 96763

**5b** City, state, and ZIP code (if foreign, see instructions)

**6** County and state where principal business is located  
 Jefferson County

**7a** Name of responsible party  
 Jane Doe, President

**7b** SSN, ITIN, or EIN

**8a** Is this application for a limited liability company (LLC) or a foreign equivalent?  Yes  No

**8b** If file is "Yes," enter the number of LLC members

**9a** Type of entity (check only one box). **Caution:** If filing for a corporation, check the appropriate box to check the appropriate box to check.  
 Sole proprietor (SSN)  Partnership  Corporation (enter form number to be filed)  Personal service corporation  Church or church-controlled organization  Other nonprofit organization (specify)  Other (specify)  
 Public Benefit

Military/National Government  Fanners' cooperative  Federal government  REMIC  Indian tribal governments/enterprise  Group Exemption Number (GEN) if any  8303

**9b** If a corporation, name the state or foreign country (if applicable) where incorporated

**10** Reason for applying (check only one box).  
 Started new business (specify type)  Purchased going business  Created a trust (specify type)  Compliance with IRS withholding regulations  Created a pension plan (specify type)  Other (specify)  Starting subsidiary chapter of the California Grand Jurors' Association, EIN 22-0076227

**11** Date business started or acquired (month, day, year). See instructions.  
 07/01/2020

**12** Closing month of accounting year  June

**13** Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.  
 Agricultural Household Other

**14** If you expect your employment tax liability to be zero in a full calendar year, check this box. (Your employment tax liability will be zero if you expect to pay no wages or less if you expect to pay wages only for a few days.) If you don't check this box, you must file Form 941 for every quarter.

**15** First date of nonresidence (month, day, year)  Withholding agent, enter date income will first be paid to nonresident

**16** Check one box that best describes the principal line of business:  
 Construction  Manufacturing  Transportation & warehousing  Accommodation & food service  Wholesale-agent/broker  Wholesale-other  Retail  Real estate  Manufacturing  Finance & insurance  Other (specify)  Public Benefit

**17** Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.  
 Public Benefit/Educational Services

**18** Has the applicant entity shown on line 1 ever applied for and received an EIN?  Yes  No  
 If "Yes," write previous EIN here

**Third Party Designee**  
 Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the application of this form.  
 Designee's name \_\_\_\_\_ Designee's telephone number (include area code) \_\_\_\_\_  
 Address and ZIP code \_\_\_\_\_ Designee's fax number (include area code) \_\_\_\_\_

Under penalty of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.  
 Name and title (Type or print clearly)  Jane Doe, President

Signature  Jane Doe Date \_\_\_\_\_

Applicant's telephone number (include area code) \_\_\_\_\_  
 Applicant's fax number (include area code) \_\_\_\_\_

For Private Post and Paperwork Reduction Act Notice, see separate instructions. Cal. No. 168626 Form SS-4 (Rev. 12-2019)

## Attachment 4. Summary of Annual Filing Requirements (recommended)

January	
February	
March	
April	
May	<ul style="list-style-type: none"> <li>• If chapter's fiscal year ends December 31, then file tax returns by May 15.</li> </ul>
June	<ul style="list-style-type: none"> <li>• <b>File an annual statement with CGJA</b> on or before June 30 each year describing any changes in the purposes, character, or method of operation of the Chapter, as well as any change in the Chapter's address. Status form is online at <a href="http://cgja.org">Chapter Status Filing - Civil Grand Jurors' Association (cgja.org)</a></li> </ul>
July	
August	
September	
October	
November	<ul style="list-style-type: none"> <li>• If chapter's fiscal year ends June 30, then file tax returns by November 15.</li> </ul>
December	
<b>Other</b>	<ul style="list-style-type: none"> <li>• File Form <b>CT-1</b> with Attorney General's Office within 30 days of initially receiving assets (funds, property, etc.)</li> <li>• Annually: <ul style="list-style-type: none"> <li>○ File Form <b>RRF-1</b> and <b>CT-TR-1</b> with Attorney General Office no later than 4 months and 15 days after the end of the chapter's accounting period</li> <li>○ <b>File IRS Form 990 by the 15th day of the 5th month after its fiscal year ends.</b></li> <li>○ <b>File CA FTB Form 199 by the 15th day of the 5th month after its fiscal year ends.</b></li> <li>○ Make at least one inquiry per year to purchase a general liability <b>insurance policy</b>.</li> </ul> </li> <li>• Biannually: File Form S1-100 with Secretary of State</li> </ul>

## **APPENDICES**

### **APPENDIX A. Examples**

**A-1. IRS Notification CP-575 Example**

**A-2. CA AG Form CT-1 Example**

**A-3. CA AG Form RRF-1 Example**

**A-4. CA AG Form CT-TR-1 Example**

### **APPENDIX B. Insurance**

### **APPENDIX C. Liability**



Appendix A-2. CA AG Form CT-1 Example

STATE OF CALIFORNIA  
CT-1  
(Rev. 02/2021)

DEPARTMENT OF JUSTICE  
PAGE 1 of 7



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.sos.ca.gov/charities](http://www.sos.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)

<b>Part A - Identification of Organization</b>			
Name of Organization: <input style="width: 95%;" type="text"/>			
Mailing Address: <input style="width: 90%;" type="text"/>		Telephone number: <input style="width: 20%;" type="text"/>	
City: <input style="width: 80%;" type="text"/>		E-mail address: <input style="width: 80%;" type="text"/>	
State: <input style="width: 20%;" type="text"/>		Fax number: <input style="width: 80%;" type="text"/>	
ZIP Code: <input style="width: 80%;" type="text"/>		Website: <input style="width: 80%;" type="text"/>	
Federal Employer Identification Number (FEIN): <input style="width: 80%;" type="text"/>		Corporation or Organization Number: <input style="width: 80%;" type="text"/>	
<b>Part B - Registration Fee</b>			
A \$50 REGISTRATION FEE must accompany this registration form. Make check payable to DEPARTMENT OF JUSTICE.			
<b>Part C - List of Trustees or Directors and Officers</b>			
Names and addresses of ALL trustees or directors and officers (attach a list if necessary):			
Name: <input style="width: 80%;" type="text"/>		Position: <input style="width: 80%;" type="text"/>	
Address: <input style="width: 80%;" type="text"/>		City: <input style="width: 20%;" type="text"/>	State: <input style="width: 20%;" type="text"/> ZIP Code: <input style="width: 20%;" type="text"/>
Name: <input style="width: 80%;" type="text"/>		Position: <input style="width: 80%;" type="text"/>	
Address: <input style="width: 80%;" type="text"/>		City: <input style="width: 20%;" type="text"/>	State: <input style="width: 20%;" type="text"/> ZIP Code: <input style="width: 20%;" type="text"/>
Name: <input style="width: 80%;" type="text"/>		Position: <input style="width: 80%;" type="text"/>	
Address: <input style="width: 80%;" type="text"/>		City: <input style="width: 20%;" type="text"/>	State: <input style="width: 20%;" type="text"/> ZIP Code: <input style="width: 20%;" type="text"/>
Name: <input style="width: 80%;" type="text"/>		Position: <input style="width: 80%;" type="text"/>	
Address: <input style="width: 80%;" type="text"/>		City: <input style="width: 20%;" type="text"/>	State: <input style="width: 20%;" type="text"/> ZIP Code: <input style="width: 20%;" type="text"/>
<b>Part D - Organization Activities</b>			
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.			
<input type="text"/>			
<input type="text"/>			
<input type="text"/>			
<input type="text"/>			
<input type="text"/>			



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 <u>thirty</u> days of receipt of assets.	
Date assets first received in/from California: <input style="width: 90%;" type="text"/>		
What annual accounting period has the organization adopted? Fiscal Year Ending (Month/Day): <input style="width: 90%;" type="text"/>		
Part F - Founding Documents		
Attach the organization's founding documents as follows:		
<p>A) <u>Corporations</u> - 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.</p> <p>B) <u>Associations</u> - a copy of the instrument creating the organization (bylaws, constitution, and/or articles of association / organization).</p> <p>C) <u>Trusts</u> - a copy of the trust instrument or will and decree of final distribution.</p> <p>D) <u>Trustees for charitable purposes</u> - a statement describing operations and charitable purpose.</p>		
Part G - Federal Tax Exempt Status		
Has the organization applied for or been granted IRS tax-exempt status? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Date of application for Federal tax exemption: <input style="width: 90%;" type="text"/>		
Date of exemption letter: <input style="width: 45%;" type="text"/>	Exempt under Internal Revenue Code section 501(c) ( <input style="width: 40%;" type="text"/> )	
If known, are contributions to the organization tax-deductible? <input type="checkbox"/> Yes <input type="checkbox"/> 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.		
<input type="checkbox"/> Commercial Fundraiser ( # <input style="width: 20%;" type="text"/> )	<input type="checkbox"/> Fundraising Counsel ( # <input style="width: 20%;" type="text"/> )	<input type="checkbox"/> Commercial Coventurer ( # <input style="width: 20%;" type="text"/> )
Name: <input style="width: 55%;" type="text"/>		Telephone Number: <input style="width: 40%;" type="text"/>
Address: <input style="width: 45%;" type="text"/>	City: <input style="width: 20%;" type="text"/>	State: <input style="width: 10%;" type="text"/> ZIP Code: <input style="width: 20%;" type="text"/>
<input type="checkbox"/> Commercial Fundraiser ( # <input style="width: 20%;" type="text"/> )	<input type="checkbox"/> Fundraising Counsel ( # <input style="width: 20%;" type="text"/> )	<input type="checkbox"/> Commercial Coventurer ( # <input style="width: 20%;" type="text"/> )
Name: <input style="width: 55%;" type="text"/>		Telephone Number: <input style="width: 40%;" type="text"/>
Address: <input style="width: 45%;" type="text"/>	City: <input style="width: 20%;" type="text"/>	State: <input style="width: 10%;" type="text"/> ZIP Code: <input style="width: 20%;" type="text"/>
<input type="checkbox"/> Commercial Fundraiser ( # <input style="width: 20%;" type="text"/> )	<input type="checkbox"/> Fundraising Counsel ( # <input style="width: 20%;" type="text"/> )	<input type="checkbox"/> Commercial Coventurer ( # <input style="width: 20%;" type="text"/> )
Name: <input style="width: 55%;" type="text"/>		Telephone Number: <input style="width: 40%;" type="text"/>
Address: <input style="width: 45%;" type="text"/>	City: <input style="width: 20%;" type="text"/>	State: <input style="width: 10%;" type="text"/> ZIP Code: <input style="width: 20%;" type="text"/>



**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).



Appendix A-3. CA AG Form RRF-1 Example

STATE OF CALIFORNIA  
RRF-1  
(Rev. 02/2021)

MAIL TO:  
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.sos.ca.gov/charitas](http://www.sos.ca.gov/charitas)

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**ANNUAL REGISTRATION RENEWAL FEE REPORT  
TO ATTORNEY GENERAL OF CALIFORNIA**

Sections 12586 and 12587, California Government Code  
11 Cal. Code Regs. sections 301-306, 309, 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 \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

(For Registry Use Only)

Name of Organization		Check if:	
List all DBAs and names the organization uses or has used		<input type="checkbox"/> Change of address	
Address (Number and Street)		<input type="checkbox"/> Amended report	
City or Town, State, and ZIP Code		State Charity Registration Number	
Telephone Number	E-mail Address	Corporation or Organization No.	
		Federal Employer ID No.	

**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)**  
Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

**PART A - ACTIVITIES**

For your most recent full accounting period (beginning \_\_\_/\_\_\_/\_\_\_ ending \_\_\_/\_\_\_/\_\_\_) list:

Total Revenue \$ \_\_\_\_\_ (including noncash contributions) Noncash Contributions \$ \_\_\_\_\_ Total Assets \$ \_\_\_\_\_

Program Expenses \$ \_\_\_\_\_ Total Expenses \$ \_\_\_\_\_

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

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

	Yes	No
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?	<input type="radio"/>	<input type="radio"/>
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="radio"/>	<input type="radio"/>
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?	<input type="radio"/>	<input type="radio"/>
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?	<input type="radio"/>	<input type="radio"/>
5. During this reporting period, did the organization receive any governmental funding?	<input type="radio"/>	<input type="radio"/>
6. During this reporting period, did the organization hold a raffle for charitable purposes?	<input type="radio"/>	<input type="radio"/>
7. Does the organization conduct a vehicle donation program?	<input type="radio"/>	<input type="radio"/>
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	<input type="radio"/>	<input type="radio"/>
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?	<input type="radio"/>	<input type="radio"/>

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

Signature of Authorized Agent	Printed Name	Title	Date
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**Appendix A-4. CA AG Form CT-TR-1 Example**


STATE OF CALIFORNIA  
 CT-TR-1  
 (Orig. 09/2017)

MAIL TO:  
 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

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(For Registry Use Only)

**ANNUAL TREASURER'S REPORT  
 ATTORNEY GENERAL OF CALIFORNIA**  
 Section 12586, California Government Code  
 11 Cal. Code Regs., Section 301

**(FORM CT-TR-1)**

Name of Organization _____	State Charity Registration Number _____
Address (Number and Street) _____	Corporation or Organization No. _____
City or Town, State and ZIP Code _____	Federal Employer I.D. No. _____
For annual accounting period ( beginning ___/___/___ ending ___/___/___ )	

**BALANCE SHEET**

**ASSETS**

Cash	\$
Savings	\$
Investment	\$
Land/Buildings	\$
Other Assets	\$
<b>TOTAL ASSETS</b>	<b>\$</b>

**LIABILITIES**

Accounts Payable	\$
Salary Payable	\$
Other Liabilities	\$
<b>TOTAL LIABILITIES</b>	<b>\$</b>

**FUND BALANCE**

Total Assets less Total Liabilities	\$
-------------------------------------	----

**REVENUE STATEMENT**

**REVENUE**

Cash Contributions	\$
Noncash Contributions	\$
Program Revenue	\$
Investments	\$
Special Events	\$
Other Revenue	\$
<b>TOTAL REVENUE</b>	<b>\$</b>

**EXPENSES**

Compensation of Officers/Directors	\$
Compensation of Staff	\$
Fundraising Expenses	\$
Rent	\$
Utilities	\$
Supplies/Postage	\$
Insurance	\$
Other Expenses	\$
<b>TOTAL EXPENSES</b>	<b>\$</b>

**NET REVENUE**

Total Revenue less Total Expenses	\$
-----------------------------------	----

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

\_\_\_\_\_  
 Signature of Authorized Agent                      Printed Name                      Title                      Date

## APPENDIX B. Insurance

**CAVEAT:** The following discussion does not constitute legal advice. CGJA does not give legal advice, and this should not be deemed as such.

CGJA does not carry insurance that would provide indemnity or defense for any litigation against a chapter or any individual related to a chapter's activities. Chapters and chapter members need to be clear that their own conduct (other than within very narrow parameters including acting within the scope of one's limited authority) is more likely than not unprotected. Each chapter should determine if its activities are such that the chapter should purchase General Liability or Directors' and Officers' Liability coverage.

Under the California Penal Code, a seated grand jury is extended a certain level of immunity from liability as it pursues its responsibilities. The protections afforded the sitting grand jury do not extend to former jurors, CGJA, its chapters, or chapter members. Consequently, in pursuing activities such as "Implementation Review" (IR), CGJA chapters and their members should be very circumspect in their conduct.

Even if a chapter carries either Directors' and Officers' Liability insurance or General Liability insurance, the question of whether that insurance will provide indemnity or defense or both to the chapter or its members in the conduct of IR or other activities is unanswerable until an aggrieved third party files or presents a claim and the insurance carrier then assesses whether any of the allegations fall within the coverage limits under the policy. Similarly, if a chapter member acting as a private individual participates in IR and ends up the target of a lawsuit by anyone they have spoken with or about or written about during IR efforts, the chapter member may seek protection through their own homeowners' insurance carrier or personal umbrella insurance carrier. Applicability of coverage under any of such insurance policies will depend, as stated above, on whether the third party's allegations fall within the scope of coverage provided by the carrier.

A chapter may be formed as an unincorporated nonprofit organization or as a nonprofit corporation. If a chapter is incorporated, state law limits the liability of its officers and directors. Under California Corporations Code section 5239(a), there is no personal liability to third parties on the part of a volunteer director or executive officer of a nonprofit corporation if the alleged negligent act or omission is covered by a liability policy or directors' and officers' liability policy or if the corporation made all reasonable good faith efforts to obtain available coverage.

Corporations Code section 5239(h) provides that with regard to nonprofit public benefit corporations with an annual budget of less than \$25,000 and that are exempt from federal income taxation under IRC section 501(c)(3) the condition of making "all reasonable efforts in good faith to obtain available liability insurance" shall be satisfied by the corporation if it makes at least one inquiry per year to purchase a general liability insurance policy and that insurance was not available at a cost of less than five percent of the previous year's annual budget of the corporation. If the corporation is in its first year of operation, this subdivision applies for as long as the budget of the corporation does not exceed \$25,000 in its first year of operation.

If a chapter is not incorporated, protections for its members who conduct IR and other grand jury support activities appear to be available under a federal law, the Volunteer Protection Act of 1997 (42 USC 14501-14505) (the VPA). The VPA appears to protect "direct service" volunteers from liability for simple negligence so long as the nonprofit organization they serve is exempt from federal taxes under IRC 501(c)(3) and the nonprofit organization makes an annual good faith effort under California law to purchase insurance. However, as there is no case law or regulatory interpretation as to the VPA's applicability to California nonprofit organizations, there is no guarantee that there is any protection under this law. This means that unincorporated chapters should be very cautious when carrying out IR activities. Further, neither the California nor the federal statute extends any volunteer liability protection to the chapter organization itself.

Members should understand that CGJA will not defend or indemnify chapters or individual chapter members from any claims, suits, or causes of action arising from IR activities or from any other activities they might undertake.

## APPENDIX C. Liability

Potential liability for a chapter's Implementation Review (IR) activities could arise from defamation, invasion of privacy, harassment, interference with prospective business advantage, or acting outside the scope of permitted activities - among other causes of action. Potential liability might even result from apparently appropriate conduct pursued by a chapter or chapter member because a third party may misinterpret or misperceive the actions and/or words of the chapter or individual. Liability could also result from the use of unsafe premises.

**The following is a brief description of potential claims that a third party might pursue against a chapter or chapter member. They are listed in no particular order of likelihood or size of potential exposure.**

**Action outside of the scope of permitted activities:** A claim that a chapter acted in a manner that violates the chapter's charter or bylaws or other governing document or law. This could include a claim that the chapter is conducting IR in a manner that overreaches into the province of the seated grand jury and constitutes the chapter inappropriately acting as a shadow grand jury. It could also include a claim that a chapter misrepresented (either intentionally or negligently) its authority to the third party in the conduct of IR and induced the third party to rely on that authority in providing information that they would not otherwise have revealed. This could also give rise to a claim of fraud.

**Defamation:** A claim that a chapter or chapter member made a false communication, either written (libel) or spoken (slander), that harmed the third party's reputation, decreased the respect, regard, or confidence in which the third party is held, or induced disparaging, hostile, or disagreeable opinions or feelings against the third party. Although writing and speaking the truth is a defense to this claim, chapters' and chapter members' comments should remain strictly within the boundaries of the truth, as litigation is disruptive and the costs of defending such a lawsuit can be prohibitive.

**Invasion of privacy:** A claim that a chapter or member intruded into the personal life of a third party without just cause, which can give that third party a right to bring a lawsuit for damages. It encompasses workplace monitoring, Internet privacy, data collection, and other means of disseminating private information.

**Harassment:** A claim that a chapter's or member's conduct annoyed, threatened, intimidated, alarmed, or put a third party in fear of their safety. Harassing behavior may include, but is not limited to, epithets, derogatory comments or slurs, lewd propositions, assault, offensive touching or any physical interference with normal work or movement, and visual insults, such as derogatory posters or cartoons. A comment that a chapter member may intend as a harmless joke or tease could potentially lead to a claim of harassment.

**Interference with prospective economic advantage:** A claim that a chapter or chapter member knew of an economic relationship between a third party and another committed acts designed to disrupt that relationship to the detriment of the third party.

**Breach of confidentiality:** A claim that a former grand juror breached their lifetime oath of confidentiality about grand jury matters not otherwise made public in a published grand jury report. A claim of intentional breach by a chapter member can result in a misdemeanor charge, and a claim of negligent breach can result in a charge of contempt of court.

**Assault and battery:** A claim that a chapter or chapter member created apprehension in a third party of an imminent, harmful, or offensive contact, or acted to threaten harm with an apparent, present ability to carry out the threat to the third party (assault); or committed a harmful or offensive touching of a third party (battery). These potential claims may not seem likely in the context of conducting IR or other chapter activities but are included to illustrate that even seemingly harmless contact with a third party can be experienced or misconstrued as offensive, frightening, or invasive and therefore actionable.

**Personal injuries:** A claim that a chapter or chapter member controlled an environment or invited a third party into an environment in which unsafe conditions existed and the third party was injured as a result of the unsafe conditions.