



State of California  
Department of Justice  
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Attorney General

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EXTENDED REPORTING FOR SMALL ORGANIZATIONS

Your organization appears to qualify for extended reporting based upon your last Periodic Report (Form CT-2) filed. Section 307 in Title 11 of the California Administrative Code is being amended to allow small registrants to report only once every tenth year, unless certain conditions occur earlier. According to the proposed section 307, once an initial Form CT-2 is filed, the next report is not required until any one of the following occurs for the year being considered:

- 1) Gross revenue exceeds \$25,000; or
- 2) Total assets at any time exceed \$25,000; or
- 3) The purposes of the organization or trust are amended or modified; or
- 4) There were self-dealing transactions as defined in California Corporations Code section 5233, or Civil Code section 2228, or loans made by the organization or trust to a director or trustee; or
- 5) Substantial assets are sold or transferred; or
- 6) The organization becomes inactive, disbands, or dissolves; or
- 7) Ten years have passed since your last Form CT-2 was filed.

When any one of the first six conditions becomes applicable, you must contact us to request forms for the appropriate year. Forms will be mailed to your address of record when the ten years have passed. You must notify us of address changes so correspondence will reach your organization.

This change to section 307 makes no change in your reporting requirements with other agencies. This letter should be retained with your permanent records relating to the Attorney General's Registry of Charitable Trusts.

*Larry W. Campbell*

LARRY W. CAMPBELL, Registrar  
Registry of Charitable Trusts