

REGISTERING & REPORTING RAFFLES

California Office of Attorney General / Dept of Justice

Ph (916) 219-6400

Website: oag.ca.gov/charities/raffles

The "raffles" subpage contains detailed information, forms and an informative video explaining legalities and requirements concerning holding raffles, opportunity drawings, giveaways, etc.

Although raffles are generally considered gambling by the State of California, there is a narrow exception for tax-exempt organizations which allows them to conduct properly-registered raffles to raise funds for beneficial or charitable purposes. At least 90% of the gross raffle receipts must go directly to beneficial or charitable purposes in California.

The annual raffle registration/reporting period is **September 1 through August 31**. Raffles can register at any time during the registration period; however, the registered raffle(s) must occur prior to August 31.

Holding legitimate raffles is a two-step process:

1. **BEFORE:** Register raffle(s) with Calif Atty General's *Registry of Charitable Trusts*.
2. **AFTER:** Report all raffles held during the reporting period.

BEFORE

Submit Form CT-NRP-1* (+ \$30.00 fee) Whether your organization plans to hold one raffle or several between Sept 1 - Aug 31, you must file a **Nonprofit Raffle Registration** at least 60 days BEFORE a raffle occurs. If desired, dates of all raffles planned during the active registration period can be included on a single registration form. Note: you must wait to receive a registration confirmation letter before conducting the raffle or selling raffle tickets.

AFTER

Submit Form CT-NRP-2* After the raffle has occurred, you must submit a **Nonprofit Raffle Report** for all raffles held during the prior Sept - Aug reporting period. This report is due by **October 1**. If a raffle is part of a larger fundraising event, be sure to maintain a separate record of raffle proceeds and expenses. Only raffle proceeds/expenses are included on the report.

*Use updated forms, eff. 1/1/2022 (see above website). These forms can be downloaded to your computer. Mail printed copies to:

Office of the Attorney General
Registry of Charitable Trusts
P.O. Box 903447
Sacramento CA 94203-447

TIP: Consider registering upcoming raffles and reporting completed raffles at the same time. Calendar the process each year for a date in September. At that time, you can register dates of raffles planned through the following August **AND** submit the raffle report for raffles held during the prior reporting period.