



1300 I Street
P. O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 445-2021 Ext 6
Fax: (916) 444-3651
E-Mail Address: Delinquency@doj.ca.gov

April 6, 2017

SOUTHERN MARIN LACROSSE CLUB
PO BOX 1423
MILL VALLEY CA 94941

CT FILE NUMBER: 133392

**RE: DELINQUENCY NOTICE AND WARNING OF ASSESSMENT OF PENALTIES AND
LATE FEES, AND SUSPENSION OR REVOCATION OF REGISTERED STATUS**

The Registry of Charitable Trusts has not received annual report(s) for the captioned organization, as follows:

1. **Registration Renewal Fee (RRF-1) Report (s), together with required renewal fee, for fiscal year(s) ending: 12/31/2011, 12/31/2012, 12/31/2013, 12/31/2014, and 12/31/2015.**
2. Copies of IRS Form 990, 990-PF, or 990-EZ report(s) for fiscal year(s) ending: **12/31/2011, 12/31/2012, 12/31/2013, 12/31/2014, and 12/31/2015.** (Note: The 990 is only required if Gross Annual Revenue is \$50,000 or above.)

Failure to timely file required reports violates Government Code section 12586 and may result in the suspension or revocation of your registration.

Unless the above-described report(s) are filed with the Registry of Charitable Trusts within thirty (30) days of the date of this letter, the following will occur:

1. The California Franchise Tax Board will be notified to disallow the tax exemption of the above-named entity. The Franchise Tax Board may revoke the organization's tax exempt status at which point the organization will be treated as a taxable corporation (See Revenue and Taxation Code section 23703) and may be subject to the minimum tax penalty.
2. Late fees will be imposed by the Registry of Charitable Trusts for each month or partial month for which the report(s) are delinquent. Directors, trustees, officers and return preparers responsible for failure to timely file these reports are **also personally liable** for payment of all late fees.

PLEASE NOTE: Charitable assets **cannot** be used to pay these avoidable costs. Accordingly, directors, trustees, officers and return preparers responsible for failure to

timely file the above-described report(s) are **personally liable** for payment of all penalties, interest and other costs incurred to restore exempt status.

A delinquent organization may not engage in any activity for which registration is required, including solicitation of charitable assets.

If you believe the above described report(s) were timely filed, they were not received by the Registry and another copy must be filed within thirty (30) days of the date of this letter. In addition, if the address of the above-named entity differs from that shown above, the current address must be provided to the Registry prior to or at the time the past-due reports are filed.

In order to avoid the above-described actions, please send all delinquent reports to the address set forth above, within thirty (30) days of the date of this letter.

Thank you for your attention to this correspondence.

Sincerely,

Registry of Charitable Trusts

For

XAVIER BECERRA
Attorney General

Detailed instructions and forms for filing can be found on our website at <http://oag.ca.gov/charities>.



1300 I Street
P. O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400 Ext 6
Fax: (916) 444-3651
Delinquency@doj.ca.gov

August 24, 2017

SOUTHERN MARIN LACROSSE CLUB
C/O JON PORTER
137 DEL CASA DRIVE
MILL VALLEY CA 94941

CT FILE NUMBER: **133392**

RE SOUTHERN MARIN LACROSSE CLUB 133392
**Notice of Intent to Suspend or Revoke Registration (Gov. Code, § 12598, subd. (e)(1);
Cal.Code Regs., tit. 11, § 999.6.)**

Dear Members of the Board:

Based on the violations set forth below, the registration of SOUTHERN MARIN LACROSSE CLUB will be suspended or revoked unless the enclosed written appeal is received within thirty (30) calendar days of the date of this notice. If we do not receive a written appeal, your registration will be suspended or revoked, and you will no longer be permitted to conduct business in the State of California. Government Code section 12598, subdivision (e)(1), provides that the Attorney General may revoke or suspend the registration of a charitable corporation for violations of the Supervision of Trustees and Fundraisers for Charitable Purposes Act ("the Act") (Government Code section 12580 et. seq.).

The suspension/revocation of SOUTHERN MARIN LACROSSE CLUB is based on the following violations:

1. Failure to file the Annual Registration Renewal Fee (Form RRF-1) Report(s), *together with required renewal fee*, for fiscal year(s) ending: **12/31/2011, 12/31/2012, 12/31/2013, 12/31/2014, and 12/31/2015**, in violation of Government Code section 12586, subdivision (a), and California Code of Regulations, title 11, sections 301 through 306 and 311.
2. Failure to file IRS Form 990, 990-PF, or 990-EZ, report(s) for fiscal year(s) ending: **12/31/2011, 12/31/2012, 12/31/2013, 12/31/2014, and 12/31/2015**, in violation of Government Code section 12586, subdivision (a), and California Code of Regulations, title 11, sections 301 through 305.

NOTE: The RRF-1 Form (*with applicable fee*) and the IRS Form 990, 990-EZ, or 990-PF (*required for revenue \$50,000 or above*) for the fiscal year ending **12/31/2016** were due **05/15/2017**, unless the entity has received an IRS extension. If the organization has received an IRS extension, the new filing due date with the IRS becomes the due date to file with the Registry of Charitable Trusts.

The above violations are not exhaustive and are limited to the information currently available to our office.

You have the opportunity to appeal our decision by filing a written appeal and request for hearing with the Registrar of Charitable Trusts within thirty (30) calendar days of the date of this notice. To appeal the decision and request a hearing, please provide the information requested below and return the written request to the undersigned, within 30 days of this notice, to the following address: Registry of Charitable Trusts, P.O. Box 903447, Sacramento, CA 94203-4407. Please retain a copy of the request for your records. We direct your attention to the appeal procedures under California Code of Regulations, title 11, sections 999.6 through 999.8, available on our website at oag.ca.gov/charities/laws. If you appeal the decision and request a hearing, you will be notified by our office of the scheduled hearing date.

REQUEST FOR ADDITIONAL TIME TO CURE VIOLATIONS/SETTLEMENT

A registrant may appeal and request a hearing if the legal or factual allegations in the notice are disputed. If you do not dispute the allegations but want additional time to cure the violations you may contact the Registry at (916) 445-2021 (Ext 6) or Delinquency@doj.ca.gov to discuss options for resolving this matter without a hearing.

Sincerely,

David Eller, Registrar

For

XAVIER BECERRA
Attorney General



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APPEAL AND REQUEST FOR HEARING

I, Jon Porter (name), as President (title/position) of

The Southern Marin Lacrosse Club (organization/registrant entity), registration # 760843035

hereby appeal the Registrar's above decision and request a hearing pursuant to California Code of Regulations, title 11, section 999.6. I can be reached at the following address (required):

137 Del Casa Drive

Mill Valley

CA

94941 and telephone number: 415.713.7473 (required)

Statement for basis of appeal (required): The Southern Marin Lacrosse Club filed form 1023 with the IRS and

the state of California in order to reinstate our 501c3 status in late 2015. Our application was approved on early 2016. The

board of directors has seen a lot of turnover over the past. The current board has not only re-organized the club to create

a sustainable and compliant organization, but we continue to stumble upon new findings/delinquencies that are supposed to be in place.

We ask that you grant us our appeal in allowing our organization extra time to submit the necessary forms to keep our organization

in good standing with the State of California.

Finally, I have attached form 990 for the years 2013, 2014, & 2015. These forms are also on file with the IRS.

☒ Check this box if you are attaching additional information or documents.

8/28/2017

Date

Signature