

Chapter 434-120 WAC

CHARITABLE SOLICITATION ORGANIZATIONS AND CHARITABLE TRUSTS

WAC

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DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

434-120-015	Official address and telephone number. [Statutory Authority: Chapters 34.05, 19.09, 11.110, 43.07 RCW. 00-21-081, § 434-120-015, filed 10/17/00, effective 11/17/00. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, §	
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434-120-015, filed 12/1/93, effective 1/1/94. Formerly WAC 434-19-012 and 434-19-013.] Repealed by 04-04-018, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170.

Office hours and location for charities program services. [Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-017, filed 1/23/04, effective 2/23/04.] Repealed by 12-14-114, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520.

Office hours. [Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-020, filed 12/1/93, effective 1/1/94. Formerly WAC 434-19-014.] Repealed by 04-04-018, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170.

Public records. [Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-030, filed 12/17/08, effective 1/17/09. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-030, filed 12/1/93, effective 1/1/94. Formerly WAC 434-19-015.] Repealed by 12-14-114, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520.

Record retention. [Statutory Authority: RCW 11.110.-070 and 19.09.315. 95-11-135, § 434-120-125, filed 5/24/95, effective 6/24/95. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-125, filed 12/1/93, effective 1/1/94.] Repealed by 09-01-106, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125.

Public benefit nonprofit corporation registration—Annual fee. [Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-155, filed 12/1/93, effective 1/1/94.] Repealed by 04-04-018, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170.

Use of particular names in solicitations. [Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-170, filed 1/23/04, effective 2/23/04. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-170, filed 12/1/93, effective 1/1/94.] Repealed by 12-14-114, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520.

Education program. [Statutory Authority: RCW 19.09.-097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-180, filed 12/17/08, effective 1/17/09.] Repealed by 12-14-114, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520.

Registration by commercial coventurers. [Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-212, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 19.09.079, 19.09.190 and 19.09.315. 97-16-036, § 434-120-212, filed 7/30/97, effective 8/30/97.] Repealed by 09-01-106, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125.

- 434-120-220 Change in status, notification. [Statutory Authority: RCW 19.09.315, 19.09.540, and 43.07.125. 09-22-056, § 434-120-220, filed 10/30/09, effective 11/30/09. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-220, filed 12/17/08, effective 1/17/09. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-220, filed 12/1/93, effective 1/1/94.] Repealed by 12-14-114, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520.
- 434-120-265 Exemption from surety bond. [Statutory Authority: RCW 11.110.070 and 19.09.315. 95-11-135, § 434-120-265, filed 5/24/95, effective 6/24/95. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-265, filed 12/1/93, effective 1/1/94.] Repealed by 09-01-106, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125.
- 434-120-315 Exemption from annual reporting. [Statutory Authority: RCW 11.110.070 and 19.09.315. 95-11-135, § 434-120-315, filed 5/24/95, effective 6/24/95.] Repealed by 98-18-034, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110-070.
- 434-120-317 Abbreviated reporting for qualifying trusts. [Statutory Authority: RCW 11.110.070 and 19.09.315. 95-11-135, § 434-120-317, filed 5/24/95, effective 6/24/95.] Repealed by 98-18-034, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110.070.
- 434-120-320 Content of annual reports for trusts not required to file United States tax or information returns. [Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110-070. 98-18-034, § 434-120-320, filed 8/26/98, effective 9/26/98. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-320, filed 12/1/93, effective 1/1/94.] Repealed by 04-04-018, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170.
- 434-120-335 When to file annual reports. [Statutory Authority: RCW 11.110.070. 96-08-049, § 434-120-335, filed 4/1/96, effective 5/2/96. Statutory Authority: RCW 11.110.070 and 19.09.315. 95-11-135, § 434-120-335, filed 5/24/95, effective 6/24/95. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-335, filed 12/1/93, effective 1/1/94.] Repealed by 98-18-034, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110-051, 11.110.060 and 11.110.070.
- 434-120-340 Annual reports suspended under certain conditions. [Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-340, filed 12/1/93, effective 1/1/94.] Repealed by 98-18-034, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110.070.
- 434-120-350 Notifying the Attorney General of litigation. [Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-350, filed 12/1/93, effective 1/1/94.] Repealed by 98-18-034, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110.070.

SECTION I GENERAL PROVISIONS AND DEFINITIONS

WAC 434-120-010 Authority and purpose. These rules are adopted under authority of chapter 19.09 RCW, the Charitable Solicitations Act, hereafter referred to as "the solicitations act," chapter 11.110 RCW, the Charitable Trust Act, hereafter referred to as "the trust act," and chapter 43.07 RCW to provide for the efficient administration of these acts.

[Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-010, filed 12/1/93, effective 1/1/94. Formerly WAC 434-19-010.]

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WAC 434-120-025 Definitions. (1) "Charitable purpose" means any religious, charitable, scientific, testing for public safety, literary, or educational purpose or any other purpose that is beneficial to the community, including but not limited to recreational, environmental, humanitarian, patriotic, or civic purposes, the support of national or international amateur sports competition, the prevention of cruelty to children or animals, the advancement of social welfare, or the benefit of law enforcement personnel, firefighters, and other persons who protect public safety. The term "charitable" is used in its generally accepted legal sense and includes relief of the poor, the distressed, or the underprivileged; advancement of religion; advancement of education or science; erecting or maintaining public buildings, monuments, or works; lessening the burdens of government; lessening neighborhood tensions; eliminating prejudice and discrimination; defending human and civil rights secured by law; and combating community deterioration and juvenile delinquency.

(2) "Charitable trust" means any real or personal property right held by an entity or person that is intended to be used for a charitable purpose(s). The trust may be created by will, deed, articles of incorporation, or other governing instrument. It may be express or constructive.

(3) "Compensation," means salaries, wages, fees, commissions, or any other remuneration or valuable consideration. Compensation shall not include reimbursement for expenses incurred and documented or noncash awards or prizes, valued at one hundred dollars or less, given annually to each volunteer.

(4) "Entity" means an organization, individual or institution with its own existence for legal and/or federal tax purposes. It has the capacity to enter into agreements or contracts, assume obligations, incur and pay debts, sue and be sued in its own right, and to be held responsible for its actions. Entity may include, but is not limited to, an individual, organization, corporation, association, limited liability company, trust, group, partnership, proprietorship, company, estate, agency or unit of state government, person as defined in RCW 1.16.080, or any combination thereof.

For purposes of complying with registration requirements under Washington's Charitable Solicitations Act, "entity" does not include a branch, chapter, unit, affiliate or similar subordinate of another entity if said subordinate:

(a) Is under the direct supervision and control of the related entity;

(b) Does not have its own separate existence from the related entity for legal and/or federal tax purposes; and

(c) The related entity maintains registration under chapter 19.09 RCW.

Regardless of whether or not a subordinate is required to register under the act, it shall comply with the conditions set forth under RCW 19.09.100.

(5) "Income-producing assets" means assets that are purchased with the prospect that the assets will generate income or appreciate in the future. In finance, an investment is a monetary asset purchased with the idea that the asset will provide income in the future or appreciate and be sold at a higher price; these investments would include, but are not limited to stocks, bonds or real property.

(6) "Renewal date" means:

(a) For charitable organizations, the last day of the eleventh month after the close of the organization's accounting year; and

(b) For commercial fund-raisers, the fifteenth day of the fifth month following the close of the organization's accounting year.

(7) "Secretary" means the secretary of state or the secretary's designee, or authorized representative.

(8) "Solicitation" is defined in RCW 19.09.020(19) and includes:

(a) A commercial fund-raiser soliciting or receiving contributions from the public directly if contributions are solicited or received by the fund-raiser or by any officer, employee, principal, or shareholder of the commercial fund-raiser, including immediate family members.

(b) Contributions are considered to be solicited or received indirectly if they are solicited or received by:

(i) Any organization owned or controlled by the commercial fund-raiser or owned or controlled by any officer, employee, principal, or shareholder of the commercial fund-raiser, including immediate family members; or

(ii) Any person or organization, other than the charitable organization for which funds are solicited, with which the commercial fund-raiser as a contractual relationship governing the solicitation or receipt of contributions.

(c) "Solicitation" as defined in RCW 19.09.020(19), does not include any of the following:

(i) An application or request for application for a grant, contract, or similar funding from any foundation, corporation, governmental agency or similar entity which has an established application and review procedure for reviewing such requests;

(ii) The attempt to sell a service or good which constitutes the basis of the charitable organization's activities under which the federal income tax exemption was granted, or is the primary purpose for the existence of the charitable organization. This includes, but is not limited to, admission to a theatrical or other performance presented by a charitable organization that is a drama, musical, dance, or similar group and fees for services such as a hospital provides or use of the charitable organization's facilities.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-025, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.315, 19.09.540, and 43.07.125. 09-22-056, § 434-120-025, filed 10/30/09, effective 11/30/09. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-025, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-025, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 19.09.079, 19.09.190 and 19.09.315. 97-16-036, § 434-120-025, filed 7/30/97, effective 8/30/97. Statutory Authority: RCW 11.110.070 and 19.09.315. 95-11-135, § 434-120-025, filed 5/24/95, effective 6/24/95. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-025, filed 12/1/93, effective 1/1/94. Formerly WAC 434-19-020.]

WAC 434-120-040 Public information derived from registration. (1) Registration forms, and attachments, filed by charitable organizations and commercial fund-raisers pursuant to WAC 434-120-105 and 434-120-215, are available for public inspection or copying. However, Social Security numbers and financial account numbers are not public information.

For purposes of public reports derived from that registration information, the secretary shall calculate, and make available to the public, the following information:

(2) For charitable organizations, the percentage of total expenditures in a reporting year allocated to charitable program services. This shall be calculated by dividing the amount reported as expended for charitable purposes by the amount reported as total expenses, and multiplying by 100.

(3) For commercial fund-raisers the percentage of the proceeds of charitable solicitations which are paid to or retained by charitable organizations. This shall be calculated by dividing the amount reported as received or retained by the charitable organization(s) after all fund-raising expenses have been deducted, by the amount reported as raised, regardless of who has possession of funds and multiplying by 100.

(4) Registrations of charitable trusts with several or mixed purposes shall not be made public under RCW 11.110.040 and 11.110.075.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-040, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-040, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-040, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 19.09.075, 19.09.079 and 19.09.210. 97-16-035, § 434-120-040, filed 7/30/97, effective 8/30/97.]

WAC 434-120-045 Change in status, notification. An entity required to register under chapter 19.09 RCW shall notify the charities program in writing, within thirty days of any changes to its registration.

The organization may submit the changes using the form that is available from the charities program and request it by phone, e-mail, or access it online. There is no filing fee to submit changes of information.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-045, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.315, 19.09.540, and 43.07.125. 09-22-056, § 434-120-045, filed 10/30/09, effective 11/30/09. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-045, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-045, filed 1/23/04, effective 2/23/04.]

WAC 434-120-046 Record retention. (1) Charitable organizations and commercial fund-raisers shall keep, for a three-year period, the annual solicitation reports and the supporting documents including books, ledgers, prepared statements, compilations, reviews, or audit reports, or any other records on which they were based.

(2) Charitable trusts shall keep, for a three-year period, their annual financial information, and the supporting documents including books, ledgers, prepared statements, compilations, reviews, or audit reports, or any other records on which they were based.

(3) Solicitation reports, financial statements, and any other records, shall be available to the secretary of state, attorney general or county prosecutor on request.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-046, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-046, filed 12/17/08, effective 1/17/09.]

WAC 434-120-050 Signatures for online filings.

When submitting an online filing, the person completing the filing shall sign the application by following the directions for signing the web form.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-050, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-050, filed 1/23/04, effective 2/23/04.]

SECTION II CHARITABLE ORGANIZATION REGISTRATION REQUIREMENTS

WAC 434-120-100 Who shall register—Exemptions.

(1) Any entity that conducts charitable solicitations or will solicit or collect contributions from the general public for charitable purposes shall register with the charities program under the Charitable Solicitations Act.

(2) Entities exempt from registration include the following:

(a) Any political organization as defined in RCW 19.09.-020(15);

(b) Any entity which raises less than fifty thousand dollars in revenue in any accounting year, if all its activities including fund-raising, are conducted by volunteers, and no officers or members receive assets, or compensation from the organization;

(c) A bona fide officer or other employee of the charitable organization for which the funds are solicited; and

(d) Any request for a contribution on behalf of a specific individual named in the solicitation, but only if all of the proceeds are given to or expended for the direct benefit of that individual. This does not include organizations that conduct solicitations for one or more individuals on a repeated or ongoing basis.

(3) Any entity that is exempt from registration by these regulations shall comply with the conditions for solicitations as described in RCW 19.09.100.

(4) Interpretive note: The secretary of state does not interpret RCW 19.09.065 as requiring a registration by an employee of an educational institution who, as part of his or her employment with the institution, solicits contributions on behalf of a nonprofit charitable foundation affiliated with that institution, if the foundation is registered and the educational institution is either:

(a) A public school, college, or university operated by the state of Washington, one of its school districts, or a comparable public institution of another state or nation; or

(b) A private entity that is nonprofit and charitable, having a program of primary, secondary, or collegiate instruction comparable in scope to that of any public school or college operated by the state of Washington or any of its school districts.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-100, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-100, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 19.09.315 and 19.09.075. 96-10-021, § 434-120-100, filed 4/24/96, effective 5/25/96. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-100, filed 12/1/93, effective 1/1/94.]

WAC 434-120-103 Required forms and filings. (1) A charitable organization complies with the registration requirements of this chapter by filing with the secretary of state at the times, and in the manner, prescribed by these rules either the:

(a) State registration form described in RCW 19.09.075(1). The state registration form is available through the charities program; or

(b) Unified Registration Statement developed by the National Association of State Charity Officials (NASCO), if accompanied by the components identified for filing in Washington in the unified registration statement addendum. The unified registration statement and the addendum are available for download from the charities program web site.

(2) The unified registration forms may be used for an original registration, as well as an annual renewal. The purpose of this registration or renewal is to provide the public with basic information about the organization, as described in RCW 19.09.075 or WAC 434-120-105.

(3) Whether the state registration form or the unified registration statement and addendum are filed, each must be filed along with:

A solicitation report. The solicitation report is filed by all charitable organizations, except those exempted by law. The purpose of this report is to provide financial information covering the reporting period. Solicitation reports are also filed as part of an annual renewal.

(4) A separate contract registration form accompanied by a copy of the contract between a commercial fund-raiser and any charitable organization must be filed with the secretary, before the commencement of any campaign as provided by RCW 19.09.097.

(5) This section is intended to be explanatory of other rules in this chapter, and not to modify or diminish the requirements of those rules.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-103, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-103, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-103, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 11.110.070 and 19.09.315. 95-11-135, § 434-120-103, filed 5/24/95, effective 6/24/95.]

WAC 434-120-105 Charitable organization registration—Form and requirements.

(1) Charitable organizations registering under this act shall submit the registration form described in WAC 434-120-103. The secretary's failure to affirmatively reject or return an incomplete registration or other filing that does not fully comply with these rules or chapter 19.09 RCW shall not excuse the failure to comply.

(2) In addition to the requirements under RCW 19.09.-075, a registration is not complete, and will not be accepted for filing, unless it includes:

(a) Both the mailing address and any physical address if different, federal taxpayer identification number, and any electronic mail or internet addresses used by the organization. Private mail boxes must be identified through use of the designation "PMB" followed by the box number;

(b) All of the names under which the organization will solicit contributions, including, but not limited to, acronyms,

abbreviations, DBAs and program names used in charitable solicitations reflected in the registration;

(c) If the organization is registered in Washington, the unified business identifier, and if the organization is incorporated outside the state of Washington, the state of incorporation;

(d) The beginning and ending dates of its most recently completed accounting year;

(e) The court or other forum, case number and title of all legal actions, if any, in which a judgment or final order was entered, or for action currently pending, against any organization or individual required to be identified in the registration. "Actions" include any administrative or judicial proceeding alleging that the entity has failed to comply with these rules, chapter 19.09 RCW, or state or federal laws pertaining to taxation, revenue, charitable solicitation, or record-keeping, whether such action has been instituted by a public agency or a private person or entity;

(f) A list of all states where the organization is registered for charitable solicitations;

(g) The officers or persons required under RCW 19.09.-075 (1)(c) may include:

(i) Members of the board of directors or any committee or group serving the function of a board of directors, regardless of the name of the committee or group; and

(ii) Officers of the charitable organization, or the persons serving the function of officers, regardless of the title of the position.

(h) In addition to the financial information in RCW 19.09.075 (1)(h), a solicitation report of the charitable organization for the preceding accounting year includes, but is not limited to:

(i) All addresses, physical or mailing, used to solicit or collect contributions;

(ii) The total dollar value of contributions received from solicitations, special events, sale of inventory, and amounts collected on behalf of the charitable organization by a commercial fund-raiser;

(iii) The total dollar value of revenue from all other sources;

(iv) Gross receipts, including amounts collected on behalf of the charitable organization by a commercial fund-raiser or commercial coventurer regardless of custody of funds. "Gross receipts" include, but are not limited to, contributions, gross revenue from special events, sales of inventory, goods or services (including tickets to events), and all other revenue from solicitations;

(v) The amount of total expenditures used directly for charitable program services, including payments to affiliates if costs involved are not connected with the administrative or fund-raising functions of the reporting organization;

(vi) Total expenditures, including, but not limited to, amounts paid to or retained by a commercial fund-raiser, or fund-raising counsel, amounts expended for charitable program services, administrative expenses, fees for services, and fund-raising costs incurred by the charitable organization.

(vii) Beginning assets; and

(viii) Ending assets.

(ix) The charitable organization may provide additional information which the organization believes would be of

assistance in understanding other reported information, or to provide context for reported information.

(3) The organization shall report actual figures, and shall not use estimates, when completing a solicitation report.

(4) All charitable organization registrations shall be signed and dated by the president, treasurer, or comparable officer of the organization or, in the absence of officers, person responsible for the organization.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-105, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-105, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-105, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 19.09.075. 97-19-043, § 434-120-105, filed 9/11/97, effective 10/12/97. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-105, filed 12/1/93, effective 1/1/94.]

WAC 434-120-107 Audited financial report—Tiered reporting requirements. (1) If an organization has been in existence for less than three years, the organization must calculate its average gross revenue based on the number of years the organization has been in existence to determine which tier, per RCW 19.09.541, is applicable.

(2) For purposes of these regulations, the secretary may waive the requirement to obtain an audited financial statement prepared by an independent certified public accountant for organizations with more than three million dollars in gross revenue averaged over the last three accounting years that meet one of the following:

(a) Directly or indirectly receives five hundred thousand dollars or less in cash averaged over the last three accounting years. Organizations with five hundred thousand dollars or less in cash averaged over the last three accounting years must meet tier two reporting requirements in RCW 19.09.541

(2). For purposes of meeting the financial requirements in this section, "cash" includes currency, checks, credit card payments, donor advised funds, and electronic fund transfers received from all sources including, but not limited to, solicitations, investment income and tuition. "Cash" does not include gifts of tangible, real, or personal property or in-kind services; or

(b) Organizations who can demonstrate that they have reached a three-year average of more than three million dollars in gross revenue through unusual or nonrecurring revenue received in a single year without which they would not have met the three-year annual gross average threshold.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-107, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.540 and 43.07.125. 10-22-048, § 434-120-107, filed 10/28/10, effective 11/28/10. Statutory Authority: RCW 19.09.315, 19.09.540, and 43.07.125. 09-22-056, § 434-120-107, filed 10/30/09, effective 11/30/09. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-107, filed 12/17/08, effective 1/17/09.]

WAC 434-120-110 Organizations exempt from filing requirements—Optional registration. (1) Charitable organizations exempt from the filing requirements of this chapter under RCW 19.09.081 and WAC 434-120-100(2) may file an optional registration with the charities program.

(2) Charitable organizations choosing to file an optional registration under this section may register by completing the registration form specified by the secretary.

(3) Charitable organizations registered under this section may change or update their registration by filing the updated information with the charities program.

(4) Expedited processing under WAC 434-112-080 is available for registrations and updates under this section.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-110, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.540 and 43.07.125. 10-22-048, § 434-120-110, filed 10/28/10, effective 11/28/10. Statutory Authority: RCW 19.09.315, 19.09.540, and 43.07.125. 09-22-056, § 434-120-110, filed 10/30/09, effective 11/30/09. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-110, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-110, filed 1/23/04, effective 2/23/04.]

WAC 434-120-115 Treatment of appropriated funds.

A government subdivision or publicly supported educational facility that is also a charitable organization must report government appropriated funds only to the extent such funds are directly expended to support fund raising efforts or to defray costs of administering the organization's fund-raising programs.

[Statutory Authority: RCW 19.09.540 and 43.07.125. 10-22-048, § 434-120-115, filed 10/28/10, effective 11/28/10. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-115, filed 12/1/93, effective 1/1/94.]

WAC 434-120-130 Financial standards. Upon the request of the attorney general, secretary or the county prosecutor, a charitable organization must submit a financial statement containing, but not limited to, the following information within thirty days from date of request.

(1) The gross amount of the contributions pledged and the gross amount collected.

(2) The amount thereof, given or to be given to charitable purposes represented together with details as to the manner of distribution as may be required.

(3) The aggregate amount paid and to be paid for the expenses of such solicitation.

(4) The amounts paid to and to be paid to commercial fund-raisers or charitable organizations.

(5) Copies of any annual or periodic reports furnished by the charitable organization, of its activities during or for the same accounting period.

[Statutory Authority: RCW 19.09.540 and 43.07.125. 10-22-048, § 434-120-130, filed 10/28/10, effective 11/28/10. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-130, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 19.09.075, 19.09.079 and 19.09.210. 97-16-035, § 434-120-130, filed 7/30/97, effective 8/30/97. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-130, filed 12/1/93, effective 1/1/94.]

WAC 434-120-135 Contributor lists. All charitable organizations registered under this act must keep records of all contributors to the organization for three years. If a commercial fund raiser manages a campaign for a charitable organization, either the commercial fund raiser or the charitable organization must be the entity responsible for maintaining

the contributor records for that campaign. These records must include the names of the following contributors:

(1) Each contributing entity that collects individual donations from an employee or member group or a business, turning them over to the charitable organization as a single sum, such as the United Way;

(2) Each corporation that contributed; and

(3) Each individual who contributed more than twenty-five dollars.

The records must be compiled and retrievable for a period of three years and must be turned over within ten working days upon written request of the attorney general or the county prosecutor, although the organization is not required to keep the names in a standard list format at all times.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-135, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.540 and 43.07.125. 10-22-048, § 434-120-135, filed 10/28/10, effective 11/28/10. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-135, filed 12/1/93, effective 1/1/94.]

WAC 434-120-140 How and when to register. (1) Initial registration: An entity required to register as a charitable organization must complete the form described in RCW 19.09.075 and WAC 434-120-103 and submit it with the fee in RCW 19.09.162(1) prior to conducting any solicitation.

(2) Annual renewal:

(a) An entity must renew its charitable registration by submitting a renewal form and the fee in RCW 19.09.062(2) so they are received by the last day of the eleventh month after the end of its accounting year.

(b) The renewal must include the same information required for registration as described in RCW 19.09.075 and WAC 434-120-105 except that a determination letter from the Internal Revenue Service need not be attached if it was previously filed. The solicitation report will be based on the most recent filing with the Internal Revenue Service or if the organization does not file with the Internal Revenue Service, the solicitation report will be based on the most recently completed accounting year. No organization may submit the same financial information for two consecutive years.

(c) A change in an entity's accounting year will not cause the due date of a renewal to be more than one year after the previous registration or renewal.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-140, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.540 and 43.07.125. 10-22-048, § 434-120-140, filed 10/28/10, effective 11/28/10. Statutory Authority: RCW 19.09.315, 19.09.540, and 43.07.125. 09-22-056, § 434-120-140, filed 10/30/09, effective 11/30/09. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-140, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 19.09.315 and 19.09.075. 96-10-021, § 434-120-140, filed 4/24/96, effective 5/25/96. Statutory Authority: RCW 11.110.070 and 19.09.315. 95-11-135, § 434-120-140, filed 5/24/95, effective 6/24/95. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-140, filed 12/1/93, effective 1/1/94.]

WAC 434-120-145 Fees. (1) Initial registration: Entities registering as charitable organizations must pay a fee of sixty dollars for the first year of registration; charitable organizations registering an optional registration per RCW 19.09.081, may do so at no charge.

(2) Annual renewal: Charitable organizations must pay an annual renewal fee of forty dollars; organizations choosing to register an optional registration per RCW 19.09.081 are not required to file annual renewals.

(3) Information changes: Organizations filing changes of information described in RCW 19.09.085(3) may do so at no charge.

(4) Photocopy fees: For copy of a charitable organization registration form or letter, including the solicitation report, the fee is five dollars per entity.

(5) The fee for expedited service is twenty dollars for single online transactions within each new or existing charity's program file. The fee for expedited service of paper documents (in-person or mail) is fifty dollars for single or multiple transactions within each new or existing charity's program file. In addition, the filing fee for each transaction will apply.

(6) For service of process on a registered charity, commercial fund-raiser, or charitable trust, the fee is fifty dollars per address.

(7) Charitable organizations must pay a sixty dollar filing fee to reactivate their registration following closure per RCW 19.09.062 and pay applicable late fee per RCW 19.09.-271.

(8) Charitable organizations must pay the twenty dollar filing fee to register a contract with a commercial fund-raiser as required in RCW 19.09.097 and WAC 434-120-240.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-145, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.540 and 43.07.125. 10-22-048, § 434-120-145, filed 10/28/10, effective 11/28/10. Statutory Authority: RCW 43.07.125 and chapter 19.09 RCW. 10-15-036, § 434-120-145, filed 7/13/10, effective 8/13/10. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-145, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.-007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-145, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 11.110.070 and 19.09.315. 95-11-135, § 434-120-145, filed 5/24/95, effective 6/24/95. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-145, filed 12/1/93, effective 1/1/94.]

WAC 434-120-160 Fees for late registration. (1) A charitable organization that fails to renew its registration by its renewal date must pay a late fee of fifty dollars.

(2) The fees for late registration are in addition to the filing fees under WAC 434-120-145, and any other remedies that may be imposed by law, including penalties for soliciting without being registered.

(3) The charitable organization may ask the secretary to waive fees for late registration. The request must include a description of the circumstances that justify a waiver of the late fees. Under special circumstances the secretary may waive fees for late registration that are imposed by these regulations.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-160, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 43.07.125 and chapter 19.09 RCW. 10-15-036, § 434-120-160, filed 7/13/10, effective 8/13/10. Statutory Authority: RCW 19.09.-315, 19.09.540, and 43.07.125. 09-22-056, § 434-120-160, filed 10/30/09, effective 11/30/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.-170. 04-04-018, § 434-120-160, filed 1/23/04, effective 2/23/04. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-160, filed 12/1/93, effective 1/1/94.]

(7/5/12)

WAC 434-120-165 Failure to renew, registration closure and reactivating registration—Charitable organizations. (1) A charitable organization who fails to renew its registration by the renewal date is considered to have a delinquent registration status and is subject to a late fee per WAC 434-120-160.

(a) The secretary will send by regular or electronic mail a delinquency notice within sixty days of the organization's delinquent status. The notice will include a request that the organization provide the items within thirty days to renew its registration. The organization's failure to receive the notice will not alter its delinquent status or relieve it of the requirement to renew.

(b) A charitable organization who fails to submit the required items within thirty days of notice will be deemed unregistered and its registration will be closed. Registration closure may also occur if the secretary's notice is not deliverable at the organization's mailing address of record.

(2) If a registration or renewal is incomplete, the secretary will contact the charitable organization by regular or electronic mail and request the missing items within thirty days. If the requested items are not received within thirty days, the registration or renewal will not be filed and the organization must resubmit the required form, filing fee and applicable late fee to register or renew. The organization may retain the original registration number assigned by the secretary. If the organization's renewal date has passed, its registration will be closed. Registration closure will also occur if the secretary's notice is not deliverable at the organization's mailing address of record. Filing fees are nonrefundable.

(3) A charitable organization whose registration has been closed must reactivate its registration by submitting an initial registration form including a solicitation report for the preceding completed accounting year and an initial sixty dollar filing fee. Late fees apply per WAC 434-120-160. The organization may retain the original registration number assigned by the secretary.

(4) A charitable organization that closes its registration voluntarily because it is no longer required to register may reactivate its registration by submitting an initial registration form including a solicitation report for the preceding completed accounting year and an initial sixty dollar filing fee. The organization may retain the original registration number assigned by the secretary.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-165, filed 7/5/12, effective 8/5/12.]

WAC 434-120-175 Voluntary verification information. Each organization registering with the secretary may submit additional information, not required by law, if the information is intended to inform the public about its programs and activities and to verify its existence.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-175, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-175, filed 12/17/08, effective 1/17/09. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-175, filed 12/1/93, effective 1/1/94.]

WAC 434-120-185 Charitable advisory council. The purpose of the charitable advisory council is to advise the secretary in the following areas:

(1) Training and education needs of charitable organizations within the state;

(2) Model policies related to governance and administration of charitable organizations in accordance with fiduciary principles;

(3) Emerging issues and trends affecting charitable organizations; and

(4) Other related issues at the request of the secretary.

The council will consist of thirteen members chosen by the secretary to represent a broad range of charities by size, purpose, geographic regions of the state, and general expertise in management and leadership of charitable organizations. An ex officio member will be appointed by the attorney general.

Members serve at the pleasure of the secretary. Terms are staggered, with the original board drawing lots for two- and three-year terms. All following terms are three years but all terms expire no later than when the appointing secretary leaves office. Vacancies may be filled by the secretary upon notice of a vacancy from the member.

The council will elect a chairperson from its members annually. The frequency of meetings will be at least twice a year, but additional meetings may be called by the secretary or the council. Council members are not compensated for their service, but may be reimbursed for expenses incurred in the conduct of their official duties. Reimbursement is at current state rates for travel and all reimbursement requests must be received within thirty days of incurring the expense.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-185, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-185, filed 12/17/08, effective 1/17/09.]

SECTION III COMMERCIAL FUND RAISER REGISTRATION REQUIREMENTS

WAC 434-120-200 Required filings. (1) A commercial fund-raiser complies with the registration requirements of this chapter by filing the following documents with the secretary of state at the times, and in the manner, prescribed by these rules:

(a) Commercial fund-raiser registration form. This form is used as an initial registration form, as well as an annual renewal form. The purpose of this report is to provide basic information about the organization, as described in RCW 19.09.079;

(b) Solicitation report. These reports are filed annually by all commercial fund-raisers, except those exempted by these rules. The purpose of this report is to provide financial information during the reporting period, of an informational nature to the public; and

(c) All surety bonds required by WAC 434-120-260.

(2) The financial statement required by WAC 434-120-255 does not need to be filed with the office of the secretary of state. The purpose of this statement is to verify and support the information filed in the solicitation report. This statement must be available upon request as provided in this chapter.

(3) This section is intended to be explanatory of other rules in this chapter, and not to modify or diminish the requirements of those rules.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-200, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-200, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 11.110.070 and 19.09.315. 95-11-135, § 434-120-200, filed 5/24/95, effective 6/24/95.]

WAC 434-120-210 Who shall register. (1) Every commercial fund-raiser, as described in RCW 19.09.020(5), shall register each year, pursuant to WAC 434-120-200 by completing the form described in RCW 19.09.079 and WAC 434-120-215 and submitting it with the fee in RCW 19.09.062(3) prior to conducting any solicitation.

(2) Entities exempt from registration include the following:

(a) Fund-raising counsel as defined in RCW 19.09.020 (10);

(b) Commercial coventurers as defined in 19.09.020(4); and

(c) Suppliers of goods and services to charitable organizations for fund-raising purposes are exempt from registration, if they are not otherwise engaged in the business of charitable fund-raising.

(3) If a commercial fund-raiser does business under more than one name, each name used by that entity must be registered and bonded separately.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-210, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-210, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 19.09.079, 19.09.190 and 19.09.315. 97-16-036, § 434-120-210, filed 7/30/97, effective 8/30/97. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-210, filed 12/1/93, effective 1/1/94.]

WAC 434-120-215 Commercial fund-raiser registration—Form and requirements. (1) Commercial fund-raisers registering under this act shall use the commercial fund-raiser registration form described in WAC 434-120-200. The secretary's failure to affirmatively reject or return an incomplete registration or other filing that does not fully comply with these rules or chapter 19.09 RCW, shall not excuse the failure to comply. The secretary's acceptance of a registration or other filing which violates these rules or chapter 19.09 RCW shall not excuse the violation.

(2) In addition to the requirements under RCW 19.09-079, a registration is not complete, and will not be accepted for filing, unless it includes:

(a) Both the mailing address and physical address (if different), and any electronic mail or internet addresses, as well as any physical or mailing addresses, used by the commercial fund-raiser to solicit or receive contributions. Private mail boxes must be identified through use of the designation "PMB" followed by the box number;

(b) The type of organization, federal taxpayer identification number, the unified business identifier if the organization is registered in Washington and if the organization is incorporated, the state of incorporation;

(c) The beginning and ending dates of its preceding completed accounting year;

(d) The court or other forum, case number and title of all legal actions, if any, in which a judgment or final order was entered, or for action is currently pending, against any orga-

nization or individual required to be identified in the registration. "Actions" include any administrative or judicial proceeding alleging that the entity has failed to comply with these rules, chapter 19.09 RCW, or state or federal laws pertaining to taxation, revenue, charitable solicitation, or record-keeping, whether such action has been instituted by a public agency or a private person or entity;

(e) A list of all states where the organization is registered for charitable solicitations;

(f) In addition to the financial information in RCW 19.09.079(6), a solicitation report is required of the fund-raising activities of the entity for the preceding accounting year and includes, but is not limited to:

(i) Contributions received, either by the commercial fund-raiser or the charities with which the commercial fund-raiser contracts, as a result of services provided by the commercial fund-raiser during the year shown above. (This is the total amount of money raised, regardless of who has possession of funds.)

(ii) Funds either retained by, or paid to, the charities with whom the commercial fund-raiser contracts, after fees and any expenses have been subtracted. (This is the portion of money raised that the charities receive or keep after all fund-raising expenses have been deducted.)

(3) The commercial fund-raiser may provide additional information which the commercial fund-raiser believes would be of assistance in understanding other reported information, or to provide context for reported information.

(4) The commercial fund-raiser must report actual figures and shall not use estimates when completing a solicitation report.

(5) All commercial fund-raiser registrations shall be signed by an officer or owner of the commercial fund-raiser.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-215, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-215, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-215, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 19.09.075, 19.09.079 and 19.09.210. 97-16-035, § 434-120-215, filed 7/30/97, effective 8/30/97. Statutory Authority: RCW 11.110.070 and 19.09.315. 95-11-135, § 434-120-215, filed 5/24/95, effective 6/24/95. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004 and 94-02-011, § 434-120-215, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94.]

WAC 434-120-218 Solicitation reports by commercial fund-raisers who subcontract. (1) A commercial fund-raiser who engages another registered commercial fund-raiser to solicit funds or conduct a solicitation on behalf of a charitable organization is responsible for reporting and shall include the total contributions and the total expenses related to that campaign in its solicitations report and financial statement.

(2) If a reporting commercial fund-raiser's contributions and expenses for a campaign are also included in another commercial fund-raiser's solicitations report, the reporting fund-raiser shall list in its report the name of that fund-raiser, the name of the charitable organization, the dates of the campaign, and the total contributions and expenses for which it was responsible.

(3) Regardless of whether a commercial fund-raiser which acts as a contractor reports the contributions and expenses of its subcontractor(s), each subcontracting commercial fund-raiser, must independently register, post bond, report its own contributions and expenses, and comply with all other provisions of these rules and chapter 19.09 RCW as they apply to commercial fund-raisers.

[Statutory Authority: RCW 11.110.070 and 19.09.315. 95-11-135, § 434-120-218, filed 5/24/95, effective 6/24/95.]

WAC 434-120-225 Annual renewal. (1) Each commercial fund-raiser shall renew annually by submitting a renewal form and the filing fee in RCW 19.09.062 so they are received by no later than the fifteenth day of the fifth month after the end of its accounting year.

The renewal must include the same information required for registration as described in RCW 19.09.079 and WAC 434-120-215. The solicitation report will be based on the most recently completed accounting year. No organization may submit the same financial information for two consecutive years.

(2) No change in a fund-raiser's accounting year will cause the due date of a renewal to be more than one year after the previous registration or renewal.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-225, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-225, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 19.09.315 and 19.09.075. 96-10-021, § 434-120-225, filed 4/24/96, effective 5/25/96. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-225, filed 12/1/93, effective 1/1/94.]

WAC 434-120-240 Contract between a commercial fund-raiser and a charitable organization. (1) A commercial fund-raiser and charitable organization entering into a contract shall register the contract by completing the contract registration form, attaching a signed copy of the written contract, and filing the form and contract with the secretary. The contract shall be registered before the commencement of the campaign.

(2) The charitable organization is responsible for registering the contract, contract registration form and paying the appropriate fee per RCW 19.09.062(5).

(3) In addition to the statutory requirements of RCW 19.09.097, the terms of the contract shall specify who will maintain the donor list.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-240, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.315, 19.09.540, and 43.07.125. 09-22-056, § 434-120-240, filed 10/30/09, effective 11/30/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-240, filed 1/23/04, effective 2/23/04. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-240, filed 12/1/93, effective 1/1/94.]

WAC 434-120-245 Failure to renew, registration closure and reactivating registration—Commercial fund-raisers. (1) A commercial fund-raiser who fails to renew its registration by the renewal date is considered to have a delinquent registration status and is subject to a late fee per WAC 434-120-250.

(a) The secretary will send by regular or electronic mail a delinquency notice within sixty days of the organization's delinquent status. The notice will include a request that the organization provide the items within thirty days to renew its registration. The organization's failure to receive the notice will not alter its delinquent status or relieve it of the requirement to renew.

(b) A commercial fund-raiser who fails to submit the required items within thirty days of notice will be deemed unregistered and its registration will be closed. Registration closure may also occur if the secretary's notice is not deliverable at the organization's mailing address of record.

(2) If a registration or renewal is incomplete, the secretary will contact the commercial fund-raiser by regular or electronic mail and request the missing items within thirty days. If the requested items are not received within thirty days, the registration or renewal will not be filed and the organization must resubmit the required form, filing fee and applicable late fee to register or renew and it may retain the original registration number assigned by the secretary. If the organization's renewal date has passed, its registration will be closed. Registration closure will also occur if the secretary's notice is not deliverable at the organization's mailing address of record. Filing fees are nonrefundable.

(3) A commercial fund-raiser whose registration has been closed for failure to register or renew must reactivate its registration by submitting an initial registration form including a solicitation report for the preceding completed accounting year and an initial three hundred dollar filing fee. Late fees apply per WAC 434-120-250. The organization may retain the original registration number assigned by the secretary.

(4) A commercial fund-raiser that closes its registration voluntarily because it is no longer required to register may reactivate its registration by submitting an initial registration form including a solicitation report for the preceding completed accounting year and an initial three hundred dollar filing fee. The organization may retain the original registration number assigned by the secretary.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-245, filed 7/5/12, effective 8/5/12.]

WAC 434-120-250 Fees. All commercial fund-raisers must pay an initial registration fee at the time of filing and an annual renewal fee.

(1) The fee for initial registration in this state is three hundred dollars.

(2) The annual renewal fee is two hundred twenty-five dollars.

(3) There is no fee for filing changes in any information previously filed under RCW 19.09.079, and WAC 434-120-215.

(4) The fee for filing a contract with a charitable organization under RCW 19.09.097 and WAC 434-120-240 is twenty dollars.

(5) The late fee is fifty dollars for failing to renew registration as a commercial fund-raiser by the due date.

(a) The fees for late registration are in addition to the filing fees and any other remedies that may be imposed by law, including penalties for soliciting without being registered. These penalties are cumulative.

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(b) The commercial fund-raiser may ask the secretary to waive fees for late registration. The request must include a description of the circumstances that justify a waiver of the late fees. Under special circumstances the secretary may waive fees for late registration that are imposed by these regulations.

(6) The fee for expedited service is twenty dollars for a single online transaction within one commercial fund-raiser registration. The fee for expedited service of paper documents (in-person or mail) is fifty dollars for single or multiple transactions within one commercial fund-raiser registration. In addition, the filing fee for each transaction will apply.

(7) The photocopy fee is ten dollars for copies of the annual registration form or letter.

(8) Commercial fund-raisers must pay a three hundred dollar filing fee to reactivate their registration following registration closure per WAC 434-120-245 and pay applicable late fees.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-250, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 43.07.125 and chapter 19.09 RCW. 10-15-036, § 434-120-250, filed 7/13/10, effective 8/13/10. Statutory Authority: RCW 19.09.-097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-250, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-250, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 19.09.079, 19.09.190 and 19.09.315. 97-16-036, § 434-120-250, filed 7/30/97, effective 8/30/97. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-250, filed 12/1/93, effective 1/1/94.]

WAC 434-120-255 Financial standards. Upon the request of the attorney general, secretary or the county prosecutor, a commercial fund-raiser shall submit a financial statement containing, but not limited to, the following information within thirty days from date of request.

(1) The gross amount of the contributions pledged and the gross amount collected.

(2) The amount thereof, retained by the charitable organization, given or to be given to charitable organizations represented together with details as to the manner of distribution as may be required.

(3) The aggregate amount paid and to be paid for the expenses of such solicitation.

(4) The amounts paid to and to be paid to charitable organizations.

(5) Copies of any annual or periodic reports furnished by the fund-raising organization, of its activities during or for the same fiscal period, to its parent organization, subsidiaries, or affiliates, if any.

[Statutory Authority: RCW 19.09.075, 19.09.079 and 19.09.210. 97-16-035, § 434-120-255, filed 7/30/97, effective 8/30/97. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004 and 94-02-011, § 434-120-255, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94.]

WAC 434-120-260 Surety bonds. Commercial fund-raisers must provide proof of bonding if the commercial fund-raiser engages, or plans to engage, in one or more of the practices identified in RCW 19.09.191 (1)(a) through (d). The registering commercial fund-raiser shall submit proof of execution of a surety bond with one or more sureties whose

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liability in the aggregate will equal at least twenty-five thousand dollars.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-260, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-260, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-260, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 11.110.070 and 19.09.315. 95-11-135, § 434-120-260, filed 5/24/95, effective 6/24/95. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-260, filed 12/1/93, effective 1/1/94.]

WAC 434-120-270 Impairment of surety bond. In the event that a final judgment shall impair the liability of a surety bond and the full amount required is not in effect, the secretary shall suspend the registration of such commercial fund-raiser. The commercial fund-raiser may request reinstatement when it has restored the full amount of the required bond liability and satisfied all judgment claims.

[Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-270, filed 12/17/08, effective 1/17/09. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-270, filed 12/1/93, effective 1/1/94.]

WAC 434-120-280 Signing off on the surety bond. A commercial fund raiser bonded in accordance with chapter 19.09 RCW and these regulations, shall retain the protection of the bond until all claims against it can be filed in accordance with the statute of limitations as listed in chapter 4.16 RCW. The secretary of state has not been granted authority to sign off on a surety bond signifying that all outstanding claims have been filed prior to the expiration of the statute of limitations.

[Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-280, filed 12/1/93, effective 1/1/94.]

SECTION IV CHARITABLE TRUST REGISTRATION REQUIREMENTS

WAC 434-120-300 Jurisdiction. A trust is subject to Washington jurisdiction if:

(1) It is created pursuant to a trust instrument that specifies that it is subject to the jurisdiction of the state of Washington or that its terms are to be construed pursuant to the laws of the state of Washington;

(2) It is a testamentary trust, and the will was probated or recorded, or letters testamentary and of administration were granted in the state of Washington;

(3) The trust was created pursuant to order of a Washington court or by operation of Washington law;

(4) The trust was created by or pursuant to the articles of incorporation of a Washington corporation; or

(5) No state, territory, or nation may assert a superior claim of jurisdiction, and:

(a) The trust was created pursuant to an inter vivos agreement or document executed or recorded within the state of Washington but which does not expressly vest jurisdiction in another state, territory, or nation; or

(b) The trust corpus consists predominantly of property located in or administered from Washington; or

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(c) A basis exists upon which to assert or concede jurisdiction in the state of Washington.

[Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110.070. 98-18-034, § 434-120-300, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110.070. 96-08-049, § 434-120-300, filed 4/1/96, effective 5/2/96. Statutory Authority: RCW 11.110.070 and 19.09.315. 95-11-135, § 434-120-300, filed 5/24/95, effective 6/24/95. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-300, filed 12/1/93, effective 1/1/94.]

WAC 434-120-305 Who shall register. The registration and reporting requirements of chapter 11.110 RCW apply to every trustee, as defined by RCW 11.110.020, who is required to register by RCW 11.110.051. The secretary of state has determined, pursuant to RCW 11.110.051 (1)(a), that no trustee shall be required to register or report unless, as to a particular charitable trust, the trustee holds assets, invested for income-producing purposes, exceeding a value of two hundred fifty thousand dollars, and otherwise meets the description of RCW 11.110.051.

[Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-305, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110.070. 98-18-034, § 434-120-305, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110.070 and 19.09.315. 95-11-135, § 434-120-305, filed 5/24/95, effective 6/24/95. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-305, filed 12/1/93, effective 1/1/94.]

WAC 434-120-307 Required filings. (1) Initial registration: Every trustee required to register by RCW 11.110.051 shall do so, in the time and in the manner described by RCW 11.110.060. Trustees shall use the registration form described by WAC 434-120-310, and file all other documents required by RCW 11.110.060.

(2) Periodic reporting: Every trustee required to register by RCW 11.110.051 shall report annually as required by RCW 11.110.070. The annual reporting requirement is satisfied by filing the renewal form described by WAC 434-120-310(3) and filing a copy of the trust's federal informational tax return, with the secretary of state no later than the fifteenth day of the fifth month after the end of its fiscal or accounting year.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-307, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-307, filed 1/23/04, effective 2/23/04.]

WAC 434-120-310 Charitable trust registration—Form and requirements. (1) Trustees registering under chapter 11.110 RCW shall use the registration form available in the office of the secretary of state. The secretary's failure to affirmatively reject or return an incomplete registration or other filing that does not fully comply with these rules or chapter 11.110 RCW shall not excuse the failure to comply.

(2) An initial registration form is not complete, and will not be accepted for filing, unless it includes:

(a) The trustee's name;

(b) The trustee's mailing address, and physical address if different;

(c) The name of the trust, its Federal Employer Identification Number, if any, or other identifying information sufficient to distinguish the trust from other registered trusts;

(d) A brief description of the charitable purposes of the trust, which may, at the trustee's option, include the names and addresses of any charitable organizations benefited by the trust;

(e) The market value of all trust assets invested for incoming-producing purposes as of the date on which the trustee received possession or control of the trust corpus;

(f) A copy of the governing instrument creating the trust;

(g) A statement indicating whether the trust is exempt from federal income tax, and, if exempt, the section of the Internal Revenue Code under which the trust is exempt from federal income tax;

(h) A copy of the letter by which the Internal Revenue Service granted the trust tax exempt status if the Internal Revenue Service has granted the trust such status;

(i) The end date of its current fiscal or accounting year;

(j) A financial report of the trust for the preceding fiscal or accounting year, including, but not limited to:

(i) Beginning assets;

(ii) Total revenue;

(iii) Grants, contributions, and the amount of expenditures used directly for program services;

(iv) Compensation of officers, directors, trustees, etc.;

(v) Total expenses; and

(vi) Ending assets.

(k) A copy of the trust's federal informational tax return (Form 990, 990PF, 990T, or 990EZ) reflecting the fiscal or accounting year contained in this report;

(l) The name and telephone number of the preparer of the trust registration, if different from trustee.

(3) The renewal registration form required by this rule shall be the same as the form described in WAC 434-120-310 except that the information required by WAC 434-120-310 (2)(d), (e), (f), (g) and (h) is not required.

(4) The trust shall report actual figures, and shall not use estimates, when completing a financial report.

(5) All charitable trust registrations shall be signed by:

(a) The trustee, person or entity legally responsible for the trust; or

(b) If the trustee is a corporation, the corporate officer or employee responsible for the trustee.

(6) A copy of the governing instrument creating the trust shall not be deemed sufficient to meet the requirements of this section.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-310, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-310, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-310, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 11.110.051, 11.110.-060 and 11.110.070. 98-18-034, § 434-120-310, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110.070 and 19.09.315. 95-11-135, § 434-120-310, filed 5/24/95, effective 6/24/95. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-310, filed 12/1/93, effective 1/1/94.]

WAC 434-120-330 Annual fees. (1) Charitable trusts filing initial or renewal registrations must pay a fee of twenty-five dollars.

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(2) The fee for expedited service is twenty dollars for a single online transaction within one charitable trust registration. The fee for expedited service of paper documents (in-person or mail) is fifty dollars for single or multiple transactions within one charitable trust registration. In addition, the filing fee for each transaction will apply.

(3) For a photocopy of an Internal Revenue Service Form 990EZ the fee is five dollars and for a copy of Form 990 or 990-PF the fee is ten dollars with a surcharge for forms exceeding 100 pages of copy, which is thirteen dollars for each fifty page increment.

(4) For a photocopy of a charitable trust registration form, the fee is five dollars.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. 12-14-114, § 434-120-330, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 43.07.125 and chapter 19.09 RCW. 10-15-036, § 434-120-330, filed 7/13/10, effective 8/13/10. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-330, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 11.110.070 and 19.09.315. 95-11-135, § 434-120-330, filed 5/24/95, effective 6/24/95. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-330, filed 12/1/93, effective 1/1/94.]

WAC 434-120-345 Late registration fees. (1) A charitable trust that fails to renew its registration at the time its renewal is due, must pay a late fee of fifty dollars when the reregistration is made. The trust must pay an additional fifty-dollar late fee for each year, including the current year, it was not registered under this act. If the registration has lapsed for a period of more than two years, the entity must register as a new trust and pay any late fees, which are cumulative.

(2) The fees for late registration are in addition to any other filing fees or remedies that may be imposed by law, including penalties for not being registered.

[Statutory Authority: RCW 43.07.125 and chapter 19.09 RCW. 10-15-036, § 434-120-345, filed 7/13/10, effective 8/13/10. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-345, filed 1/23/04, effective 2/23/04.]

WAC 434-120-355 Change in status, notification. A charitable trust must notify the charities program in writing of a change in trust instrument, trustee, principal officer, tax status, fiscal year, or any other information filed under RCW 11.110.060 or WAC 434-120-310 within four months after the change at no charge.

[Statutory Authority: RCW 43.07.125 and chapter 19.09 RCW. 10-15-036, § 434-120-355, filed 7/13/10, effective 8/13/10. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. 09-01-106, § 434-120-355, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-355, filed 1/23/04, effective 2/23/04.]

WAC 434-120-360 Dissolution of trust, procedure and notification. (1) A charitable trust shall submit written notification of its intent to dissolve to the charities program thirty days prior to dissolution.

(2) Upon dissolution, the trust shall provide information regarding the disposition of its assets, including, but not limited to, the amount and type of assets, and the name and address of the entity in receipt of such assets.

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(3) Upon dissolution, the charitable trust shall provide the information specified in subsection (2) of this section to:

(a) The charities program in the office of the secretary of state if the dissolution is in accordance with the specific terms of the trust; or

(b) Both the charities program in the office of the secretary of state and the office of the attorney general if the dissolution is the result of:

(i) A merger;

(ii) A voluntary dissolution outside the specific terms of the trust;

(iii) A change in the state of domicile of the trust; or

(iv) Any other change in the trust giving rise to the obligation to notify the attorney general under RCW 11.110.120.

(4) Notice to the charities program under subsection (3)(b) of this section is not required for those trusts that are not required to register with the charities program in the office of the secretary of state.

[Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170. 04-04-018, § 434-120-360, filed 1/23/04, effective 2/23/04.]