

## WSR 21-04-056

## PERMANENT RULES

## SECRETARY OF STATE

[Filed January 27, 2021, 4:16 p.m., effective February 27, 2021]

Effective Date of Rule: Thirty-one days after filing.

Purpose: Permanent adoption of WAC changes providing update to filing information and procedures for corporate filing found in Title 434 WAC. Including but not limited to WAC 434-112-023, 434-112-040, 434-112-045, 434-112-050, 434-112-075, 434-112-080, 434-112-085, 434-112-090, 434-120-035, 434-120-042, and 434-120-107.

Citation of Rules Affected by this Order: Amending WAC 434-112-023, 434-112-040, 434-112-045, 434-112-050, 434-112-075, 434-112-080, 434-112-085, 434-112-090, 434-120-035, 434-120-042, and 434-120-107.

Statutory Authority for Adoption: RCW 29A.04.611.

Adopted under notice filed as WSR 21-01-016 on December 3, 2020.

Number of Sections Adopted in Order to Comply with Federal Statute: New 0, Amended 0, Repealed 0; Federal Rules or Standards: New 0, Amended 0, Repealed 0; or Recently Enacted State Statutes: New 0, Amended 0, Repealed 0.

Number of Sections Adopted at the Request of a Nongovernmental Entity: New 0, Amended 0, Repealed 0.

Number of Sections Adopted on the Agency's own Initiative: New 2, Amended 13, Repealed 0.

Number of Sections Adopted in Order to Clarify, Streamline, or Reform Agency Procedures: New 2, Amended 13, Repealed 0.

Number of Sections Adopted using Negotiated Rule Making: New 0, Amended 13, Repealed 0; Pilot Rule Making: New 0, Amended 0, Repealed 0; or Other Alternative Rule Making: New 0, Amended 0, Repealed 0.

Date Adopted: January 27, 2021.

Mark Neary  
Assistant Secretary of State

**OTS-2789.1**

AMENDATORY SECTION (Amending WSR 15-22-047, filed 10/29/15, effective 1/1/16)

**WAC 434-112-023 Preclearance.** Records will only be precleared in person at the front counter. (~~The filing fee is ten dollars plus the immediate service fee of fifty dollars. If immediate service is not required, the record may be left for processing with other records received that day and the precleared record will be returned by mail or electronically within five business days.~~) If grounds for rejection are found, a notice of the grounds will be included with the returned record.

[Statutory Authority: 2015 c 176, and chapters 11.110, 18.100, 19.77, 23.86, 23.90, 23B.01, 24.03, 24.06, 25.10, 25.15, 43.07, and 46.64 RCW. WSR 15-22-047, § 434-112-023, filed 10/29/15, effective 1/1/16.]

AMENDATORY SECTION (Amending WSR 15-22-047, filed 10/29/15, effective 1/1/16)

**WAC 434-112-040 Standards for confirmation of filed records.**

All paper or electronic business related records are returned to the registered agent's (~~mail or electronic~~) email address on behalf of the entity when processing is completed unless the record indicates otherwise.

[Statutory Authority: 2015 c 176, and chapters 11.110, 18.100, 19.77, 23.86, 23.90, 23B.01, 24.03, 24.06, 25.10, 25.15, 43.07, and 46.64 RCW. WSR 15-22-047, § 434-112-040, filed 10/29/15, effective 1/1/16. Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, [19.77.]030, [19.77.]050, [19.77.]060, 23.86.075, 23.90.050, 23B.01.200, [23B.01.]220, 24.03.007, [24.03.]302, [24.03.]405, [24.03.]410, 24.06.290, [24.06.]440, [24.06.]445, [24.06.]450, [24.06.]455, [24.06.]485, 25.10.006, [25.10.]171, [25.10.]605, [25.10.]610, [25.10.]916, [25.10.]921, 25.15.007, [25.15.]810, 43.07.120, [43.07.]128, [43.07.]130, 46.64.040. WSR 10-20-150, § 434-112-040, filed 10/6/10, effective 11/6/10. Statutory Authority: RCW 23.86.070, 23B.01.200, 23B.01.220, 24.03.405, 25.10.600, 43.07.120. WSR 09-06-036, § 434-112-040, filed 2/24/09, effective 3/27/09. 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. WSR 04-04-018, § 434-112-040, filed 1/23/04, effective 2/23/04.]

AMENDATORY SECTION (Amending WSR 15-22-047, filed 10/29/15, effective 1/1/16)

**WAC 434-112-045 Rejection of records.** (1) The corporations program may reject paper or electronic records that:

- (a) Are not legible; or
- (b) Are not able to be recorded as an image with adequate resolution and clarity; or
- (c) Are incomplete; or
- (d) Are not permitted to be filed in the corporations office; or
- (e) Paper records completed in pencil or faxed will not be accepted for filing.

(2) Additional information or payment may be requested by telephone, email or letter.

(3) The corporations program may hold records for up to thirty days to await additional information or funds needed to complete the filing process. After thirty days, new records and fees (~~are~~) may be required.

(4) Records that do not include a return address will not be accepted for filing.

[Statutory Authority: 2015 c 176, and chapters 11.110, 18.100, 19.77, 23.86, 23.90, 23B.01, 24.03, 24.06, 25.10, 25.15, 43.07, and 46.64 RCW. WSR 15-22-047, § 434-112-045, filed 10/29/15, effective 1/1/16. Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, [19.77.]030, [19.77.]050, [19.77.]060, 23.86.075, 23.90.050, 23B.01.200, [23B.01.]220, 24.03.007, [24.03.]302, [24.03.]405, [24.03.]410, 24.06.290, [24.06.]440, [24.06.]445, [24.06.]450,

[24.06.]455, [24.06.]485, 25.10.006, [25.10.]171, [25.10.]605, [25.10.]610, [25.10.]916, [25.10.]921, 25.15.007, [25.15.]810, 43.07.120, [43.07.]128, [43.07.]130, 46.64.040. WSR 10-20-150, § 434-112-045, filed 10/6/10, effective 11/6/10. 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. WSR 04-04-018, § 434-112-045, filed 1/23/04, effective 2/23/04.]

AMENDATORY SECTION (Amending WSR 15-22-047, filed 10/29/15, effective 1/1/16)

**WAC 434-112-050 Filing procedure.** (1) Persons submitting paper business records under chapters 18.100, 19.77 RCW, or Titles 23, 23B, 24, 25 RCW, and chapter 176, Laws of 2015, must submit one copy of the record for filing.

(2) The corporations program will retain a digital image of the paper or electronic record submitted for filing. The corporations program will, on completion of the filing, send a confirmation per WAC 434-112-040.

(3) The corporations program may return the completed filed record via email or other electronic means if the record indicates that an electronic response is acceptable.

(4) If a record submitted for filing contains more than one hundred governors as defined in RCW 23.95.105(12), that record must be submitted by using the online filing system.

[Statutory Authority: 2015 c 176, and chapters 11.110, 18.100, 19.77, 23.86, 23.90, 23B.01, 24.03, 24.06, 25.10, 25.15, 43.07, and 46.64 RCW. WSR 15-22-047, § 434-112-050, filed 10/29/15, effective 1/1/16. Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, [19.77.]030, [19.77.]050, [19.77.]060, 23.86.075, 23.90.050, 23B.01.200, [23B.01.]220, 24.03.007, [24.03.]302, [24.03.]405, [24.03.]410, 24.06.290, [24.06.]440, [24.06.]445, [24.06.]450, [24.06.]455, [24.06.]485, 25.10.006, [25.10.]171, [25.10.]605, [25.10.]610, [25.10.]916, [25.10.]921, 25.15.007, [25.15.]810, 43.07.120, [43.07.]128, [43.07.]130, 46.64.040. WSR 10-20-150, § 434-112-050, filed 10/6/10, effective 11/6/10. 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. WSR 04-04-018, § 434-112-050, filed 1/23/04, effective 2/23/04.]

AMENDATORY SECTION (Amending WSR 15-22-047, filed 10/29/15, effective 1/1/16)

**WAC 434-112-075 Online services.** (1) Online filings:

(a) Will be subject to ((a)) an online processing fee of twenty dollars, with the exception of annual reports ((e)), statements of change ((for registered agent information processed online)), designation of registered agent, resignation of registered agent, articles of dissolution or statement of withdrawal, requested certificates or certified copies; and

(b) Be treated as received when the division's system records receipt of the completed transaction including payment authorization.

(2) When submitting an online filing, the person completing the filing shall sign the application by: Typing their full name in the space provided on the web form; stating their capacity with the entity addressed in the filing; and following the directions for signing the web form.

(3) Online processing fees (~~(are nonrefundable)~~) may not be refundable.

[Statutory Authority: 2015 c 176, and chapters 11.110, 18.100, 19.77, 23.86, 23.90, 23B.01, 24.03, 24.06, 25.10, 25.15, 43.07, and 46.64 RCW. WSR 15-22-047, § 434-112-075, filed 10/29/15, effective 1/1/16. Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, [19.77.]030, [19.77.]050, [19.77.]060, 23.86.075, 23.90.050, 23B.01.200, [23B.01.]220, 24.03.007, [24.03.]302, [24.03.]405, [24.03.]410, 24.06.290, [24.06.]440, [24.06.]445, [24.06.]450, [24.06.]455, [24.06.]485, 25.10.006, [25.10.]171, [25.10.]605, [25.10.]610, [25.10.]916, [25.10.]921, 25.15.007, [25.15.]810, 43.07.120, [43.07.]128, [43.07.]130, 46.64.040. WSR 10-20-150, § 434-112-075, filed 10/6/10, effective 11/6/10. Statutory Authority: RCW 23.86.070, 23B.01.200, 23B.01.220, 24.03.405, 25.10.600, 43.07.120. WSR 09-06-036, § 434-112-075, filed 2/24/09, effective 3/27/09. 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. WSR 04-04-018, § 434-112-075, filed 1/23/04, effective 2/23/04.]

AMENDATORY SECTION (Amending WSR 15-22-047, filed 10/29/15, effective 1/1/16)

**WAC 434-112-080 Immediate and expedited service—Special fees.**

(1) Immediate service is available at the division's front counter for an immediate service fee of fifty dollars for single or multiple transactions on paper within each new or existing division program filing. In addition, the filing fee for each transaction applies.

(2) There is no immediate service fee for records dropped off in-person for processing with nonexpedited records received that day.

~~(3) ((There is no immediate service fee for photocopies requested in-person, however, photocopies ordered online are subject to a twenty dollar online processing fee. If a request is made for immediate service on a photocopy that was ordered online, an additional immediate service fee may be assessed.~~

~~(4))~~ Expedited service requests for filing paper records received by mail, will be completed within two working days of submission for an expedited service fee of fifty dollars. If a request is made for immediate service on an expedited record, an immediate service fee may be assessed.

~~((5))~~ (4) Nonexpedited service requests for filing paper records received by mail are processed within fifteen business days ~~((with no service fee))~~. If a request is made for expedite or immediate service, the applicable fee may be assessed.

~~((6) The processing fee for online service is twenty dollars and records are filed within two business days.)~~

(5) If an online record is subsequently requested to be filed immediately, an additional immediate service fee may be required.

~~((7))~~ (6) The filing party may indicate expedited service is requested on mailed records by placing the word "expedite" in bold letters on either the envelope, the face of the record to be filed, or on any cover letter submitted with the record.

~~((8))~~ (7) Customers who resubmit rejected records that were expedited the first time they were submitted, may be charged an additional expedite fee upon resubmission.

~~((9))~~ (8) Emergency services outside regular business hours requiring employee overtime are one hundred fifty dollars per hour plus transaction fees due on any filing. When the division receives a request for emergency services, staff will notify the customer of the service fee and any other reasonable conditions set by the director. The customer must agree to pay the fees or have received a fee waiver before emergency services are provided.

~~((10))~~ (9) A customer may make alternate arrangements with the director prior to bringing or sending in records, if a sudden, unexpected situation occurs during the business day.

~~((11))~~ (10) A customer may submit a written request to waive emergency, expedited, or penalty fees, which must include the special circumstances justifying the fee waiver. The director or deputy director will make the determination to waive fees or not.

~~((12))~~ (11) Immediate, online, or expedited service fees ~~(are)~~ may not be refundable.

[Statutory Authority: 2015 c 176, and chapters 11.110, 18.100, 19.77, 23.86, 23.90, 23B.01, 24.03, 24.06, 25.10, 25.15, 43.07, and 46.64 RCW. WSR 15-22-047, § 434-112-080, filed 10/29/15, effective 1/1/16. Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, [19.77.]030, [19.77.]050, [19.77.]060, 23.86.075, 23.90.050, 23B.01.200, [23B.01.]220, 24.03.007, [24.03.]302, [24.03.]405, [24.03.]410, 24.06.290, [24.06.]440, [24.06.]445, [24.06.]450, [24.06.]455, [24.06.]485, 25.10.006, [25.10.]171, [25.10.]605, [25.10.]610, [25.10.]916, [25.10.]921, 25.15.007, [25.15.]810, 43.07.120, [43.07.]128, [43.07.]130, 46.64.040. WSR 10-20-150, § 434-112-080, filed 10/6/10, effective 11/6/10. Statutory Authority: RCW 23.86.070, 23B.01.200, 23B.01.220, 24.03.405, 25.10.600, 43.07.120. WSR 09-06-036, § 434-112-080, filed 2/24/09, effective 3/27/09. 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. WSR 04-04-018, § 434-112-080, filed 1/23/04, effective 2/23/04.]

AMENDATORY SECTION (Amending WSR 15-22-047, filed 10/29/15, effective 1/1/16)

**WAC 434-112-085 Fees and penalties.** (1) For domestic and foreign business entities, formed under Title 23B RCW, chapters 23.78, 25.15, 25.10, and 25.05 RCW, fees and penalties are:

- (a) Public organic record including ~~((employee))~~ cooperatives One hundred eighty dollars
- (b) Foreign registration statement One hundred eighty dollars (may include back fees)

(c)	Articles of amendment or amendment of foreign registration statement	Thirty dollars
(d)	Articles of restatement	Thirty dollars
(e)	Statement of correction	Thirty dollars
(f)	Revocation of voluntary dissolution	Thirty dollars
(g)	Delinquent fee	Twenty-five dollars
(h)	Annual report including ((employee)) cooperatives	Sixty dollars plus business licensing services fee when applicable
(i)	Reinstatement from administrative dissolution	One hundred forty dollars plus all delinquent license or annual fees
(j)	Requalification from administrative termination	One hundred eighty dollars plus all delinquent fees or penalties
(k)	Articles of merger or exchange	Twenty dollars for each listed company
(l)	Resignation of registered agent	No fee
(m)	Initial report filed with public organic record	No fee
(n)	Initial report filed separate	Ten dollars
(o)	Amended annual report	Ten dollars
(p)	Change of registered agent	No fee
(q)	Registration, reservation, or transfer of name	Thirty dollars
(r)	Articles of dissolution or voluntary termination of statement	No fee
(s)	Agent's consent to act as agent	No fee
(t)	Agent's resignation if appointed without consent	No fee
(u)	Other statement or report	Ten dollars

(2) For domestic and foreign nonprofit entities under Title 24 RCW and chapter 23.86 RCW, fees and penalties are:

(a)	Public organic record	Thirty dollars
(b)	Foreign registration statement	Thirty dollars
(c)	Cooperative association	Twenty-five dollars

(d)	Articles of amendment	Twenty dollars
(e)	Restatement	Twenty dollars
(f)	Annual report	Ten dollars
(g)	Articles of voluntary dissolution, statement of withdrawal	No fee
(h)	Reinstatement from administrative dissolution	Thirty dollars plus all delinquent annual fees and five dollar penalty
(i)	Articles of merger or exchange	Twenty dollars for each listed corporation
(j)	Amended annual report	Ten dollars
(k)	Change of registered agent	No fee
(l)	Change of registered agent address	No fee
(m)	Resignation of registered agent	No fee
(n)	Registration, reservation, or transfer of reservation of name	Twenty dollars
(o)	Certificate of election adopting provisions of chapter 24.03 RCW	Thirty dollars
(p)	Other statement or report filed	Ten dollars

(3) For registering trademarks for use within the state, the fees are as follows:

(a)	Five year registration	Fifty-five dollars (includes five dollars heritage center fee) for each class registered
(b)	Five year renewal	Fifty dollars for each class registered
(c)	Assignment of trademark	Ten dollars
(d)	New certificate with name of assignee	Five dollars
(e)	Reservation of trademark	Thirty dollars for each class reserved, for one hundred eighty days
(f)	Amendment of trademark	Fifty dollars for each class
(g)	Cancellation of trademark	No fee
(h)	Other statement or report filed	Ten dollars

(4) For filings related to state registered domestic partnership, the fees are:

(a)	Registration	Fifty dollars
(b)	Name change	No fee

- (c) Address change No fee
- (d) Notice of termination by reason of death No fee

(5) Fees paid under WAC 434-112-085 ((are)) may not be refundable.

[Statutory Authority: 2015 c 176, and chapters 11.110, 18.100, 19.77, 23.86, 23.90, 23B.01, 24.03, 24.06, 25.10, 25.15, 43.07, and 46.64 RCW. WSR 15-22-047, § 434-112-085, filed 10/29/15, effective 1/1/16. Statutory Authority: RCW 23B.01.220, 25.15.805, and 25.10.916. WSR 11-12-020, § 434-112-085, filed 5/24/11, effective 7/1/11. Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, [19.77.]030, [19.77.]050, [19.77.]060, 23.86.075, 23.90.050, 23B.01.200, [23B.01.]220, 24.03.007, [24.03.]302, [24.03.]405, [24.03.]410, 24.06.290, [24.06.]440, [24.06.]445, [24.06.]450, [24.06.]455, [24.06.]485, 25.10.006, [25.10.]171, [25.10.]605, [25.10.]610, [25.10.]916, [25.10.]921, 25.15.007, [25.15.]810, 43.07.120, [43.07.]128, [43.07.]130, 46.64.040. WSR 10-20-150, § 434-112-085, filed 10/6/10, effective 11/6/10. Statutory Authority: RCW 23.86.070, 23B.01.200, 23B.01.220, 24.03.405, 25.10.600, 43.07.120. WSR 09-06-036, § 434-112-085, filed 2/24/09, effective 3/27/09. Statutory Authority: RCW 43.07.400 and 9A.56.078. WSR 07-20-065, § 434-112-085, filed 9/28/07, effective 10/29/07. 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. WSR 04-04-018, § 434-112-085, filed 1/23/04, effective 2/23/04.]

AMENDATORY SECTION (Amending WSR 15-22-047, filed 10/29/15, effective 1/1/16)

**WAC 434-112-090 Miscellaneous fees.** (1) ((Copy fees for corporate records are:

- ~~(a) Each annual report, five dollars;~~
- ~~(b) Initial articles of incorporation, initial certificate of formation, or other initial organizing records including a foreign entity registration or any single document except an annual report, ten dollars each;~~
- ~~(c) Initial organizational records as listed in (b) of this subsection plus all subsequent amendments, changes, and restatements, including mergers, conversions, etc., twenty dollars;~~
- ~~(d) Copy of any filing related to a state registered domestic partnership, five dollars;~~
- ~~(e) Surcharge for files exceeding one hundred pages of copy, thirteen dollars for each fifty-page increment.~~
- ~~(2) For certificates of existence, registration, or any fact on record, fees are as follows:~~
  - ~~(a) With complete historical data, thirty dollars;~~
  - ~~(b) Without complete historical data, twenty dollars;~~
  - ~~(c) Duplicate certificate, twenty dollars.~~
- ~~(3) For additional certificates of registration of a state registered domestic partnership, five dollars. For an additional or replacement state registered domestic partnership wallet card, ten dollars.~~



~~(4) For verifying the signature of a notary or public official, for an apostille or certification authenticating a sworn document, the fee is fifteen dollars.~~

~~(5)) For each certified copy of any record the fee is ((ten dollars plus the record copy fee)) twenty dollars.~~

~~((6)) (2) For any service of process the fee is fifty dollars.~~

~~((7)) (3) Dishonored checks. If a person, corporation, or other submitting entity has attempted to pay any fee due to the secretary of state by means of a check, and the check is dishonored by the financial institution when presented, the secretary of state will impose a twenty-five-dollar penalty, payable to the secretary of state.~~

In the event a valid replacement check and dishonor charge is not received in the office of the secretary of state within the time prescribed by its accounting division, the transaction covered by the dishonored check will be canceled and all other late filing fees and penalties will be instituted.

[Statutory Authority: 2015 c 176, and chapters 11.110, 18.100, 19.77, 23.86, 23.90, 23B.01, 24.03, 24.06, 25.10, 25.15, 43.07, and 46.64 RCW. WSR 15-22-047, § 434-112-090, filed 10/29/15, effective 1/1/16. Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, [19.77.]030, [19.77.]050, [19.77.]060, 23.86.075, 23.90.050, 23B.01.200, [23B.01.]220, 24.03.007, [24.03.]302, [24.03.]405, [24.03.]410, 24.06.290, [24.06.]440, [24.06.]445, [24.06.]450, [24.06.]455, [24.06.]485, 25.10.006, [25.10.]171, [25.10.]605, [25.10.]610, [25.10.]916, [25.10.]921, 25.15.007, [25.15.]810, 43.07.120, [43.07.]128, [43.07.]130, 46.64.040. WSR 10-20-150, § 434-112-090, filed 10/6/10, effective 11/6/10. Statutory Authority: RCW 23.86.070, 23B.01.200, 23B.01.220, 24.03.405, 25.10.600, 43.07.120. WSR 09-06-036, § 434-112-090, filed 2/24/09, effective 3/27/09. Statutory Authority: RCW 43.07.400 and 9A.56.078. WSR 07-20-065, § 434-112-090, filed 9/28/07, effective 10/29/07. 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. WSR 04-04-018, § 434-112-090, filed 1/23/04, effective 2/23/04.]

## OTS-2790.1

AMENDATORY SECTION (Amending WSR 17-16-073, filed 7/26/17, effective 8/26/17)

**WAC 434-120-035 Mandatory filing online.** All charitable organizations and commercial fund-raisers filing registrations and renewals, and charitable trusts filing renewals, ~~((will be))~~ are required to file using the secretary of state's online filing application ~~((as of January 1, 2018. Except for initial trust registrations, paper documents will not be accepted after December 31, 2017))~~, unless an online filing option is not available.

[Statutory Authority: RCW 11.110.070, 19.09.020, 19.09.541, 19.09.560, and 43.07.120. WSR 17-16-073, § 434-120-035, filed 7/26/17, effective 8/26/17; WSR 15-22-046, § 434-120-035, filed 10/29/15, effective 1/1/16.]

AMENDATORY SECTION (Amending WSR 14-17-025, filed 8/12/14, effective 9/12/14)

**WAC 434-120-042 Fees.** (1) Charitable organizations, commercial fund-raisers, and charitable trusts registering under chapter 11.110 or 19.09 RCW are subject to the following fees:

- (a) Amendment of current registration: No fee.
- (b) ~~((Replacement of confirmation letter: \$5.00.~~
- ~~(c) Service of process: \$50.00.~~
- ~~(d)) Late fee, failure to renew by due date: \$50.00.~~
- ~~((e)) (c) Specialized reports ((electronic or paper))): \$20.00.~~
- ~~((f)) (d) Expedited service fee (paper, per entity): \$50.00.~~
- ~~((g) Expedited service fee (online, per entity): \$20.00.~~
- ~~(h)) (e) Emergency services outside regular business hours: \$150 per hour.~~

(2) Charitable organizations registering under chapter 19.09 RCW are subject to the following fees:

- (a) Initial registration (RCW 19.09.062): \$60.00.
- (b) Annual renewal (RCW 19.09.062): \$40.00.
- (c) Reregistration: \$60.00.
- (d) Optional registration, initial or update: No fee.
- ~~(e) ((Electronic or paper copy of a charitable organization file: \$5.00.~~
- ~~(f)) Registration of a fund-raising service contract (RCW 19.09.062): \$20.00.~~
- ~~((g) Electronic or paper copy of a fund-raising service contract registration: \$10.00.)~~

(3) Commercial fund-raisers registering under chapter 19.09 RCW are subject to the following fees:

- (a) Initial registration (RCW 19.09.062): \$300.00.
- (b) Annual renewal (RCW 19.09.062): \$225.00.

(4) Charitable trusts registering under chapter 11.110 RCW are subject to the following fees:

- (a) Initial registration: \$25.00.
- (b) Annual renewal: \$25.00.
- ~~((c) Electronic or paper copy of a trust registration: \$5.00.~~
- ~~(d) Electronic copy of IRS Form 990EZ (up to fifty pages): \$5.00.~~
- ~~(e) Electronic or paper copy of IRS Form 990/990PF (up to one hundred pages): \$10.00.~~
- ~~(f) Electronic or paper copy of IRS Form 990/990PF (more than one hundred pages): \$13.00 for each additional fifty pages.~~
- ~~(g) Charitable trust directory: No fee.)~~

(5) ~~((Filing fees are nonrefundable.))~~ Fees paid under this section may not be refundable.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-042, filed 8/12/14, effective 9/12/14.]

AMENDATORY SECTION (Amending WSR 14-17-025, filed 8/12/14, effective 9/12/14)

**WAC 434-120-107 Audited financial report—Tiered reporting requirements.** (1) If a charitable organization has been in existence

for less than three years, the organization shall 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 charities program 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 that 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; or

(c) If the tier three audited financial statement has been waived by the charities program, then the tier two reporting requirements shall apply as replacement to the waived audited financial statement.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-107, filed 8/12/14, effective 9/12/14. Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. WSR 12-14-114, § 434-120-107, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.540 and 43.07.125. WSR 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. WSR 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. WSR 09-01-106, § 434-120-107, filed 12/17/08, effective 1/17/09.]