

**RCW 19.09.075 Charitable organizations—Application for registration or renewal—Contents—Fee.** (1) An application for initial registration and renewal as a charitable organization must be submitted on the form approved by the secretary and must contain:

(a) The name, address, and telephone number of the charitable organization;

(b) The name(s) under which the charitable organization will solicit contributions;

(c) The name, address, and telephone number of the officers of or persons accepting responsibility for the charitable organization;

(d) The names of the three officers or employees receiving the greatest amount of compensation from the charitable organization;

(e) The purpose of the charitable organization;

(f) Whether the organization is exempt from federal income tax; and if so the organization shall attach to its application a copy of the letter by which the internal revenue service granted such status;

(g) The name and address of the entity that prepares, reviews, or audits the financial statement of the charitable organization;

(h) A solicitation report of the charitable organization for the preceding, completed accounting year including:

(i) The types of solicitations conducted;

(ii) The gross revenue received from all sources by or on behalf of the charitable organization before any expenses are paid or deducted;

(iii) The total value of contributions received from all solicitations for or on behalf of the charitable organization before any expenses are paid or deducted;

(iv) The total value of funds expended for charitable purposes; and

(v) Total expenses, including expenditures for charitable purposes, fund-raising costs, and administrative expenses;

(i) The name, address, and telephone number of any commercial fund-raiser retained by the charitable organization; and

(j) An irrevocable appointment of the secretary to receive service of process in noncriminal proceedings as provided in RCW 19.09.305; and

(k) Such other information the secretary deems necessary by rule.

(2) The governing body or committee thereof must review and accept any financial report that the charitable organization may be required to file with the office of the secretary.

(3) Charitable organizations that are required under federal tax law to file an annual return in the form 990 series or any successor series is not required to file a copy of such annual return with the secretary: PROVIDED, That the charitable organization complies with all federal tax law requirements with respect to public inspection of such annual return.

(4) The president, treasurer, or comparable officer of the organization must sign and date the application. The application must be submitted with a nonrefundable filing fee established in RCW 19.09.062.

(5) Charitable organizations required to register and renew under this chapter must file a notice of change of information within thirty days of any change in the information contained in subsection (1) (a) through (k) of this section. [2011 c 199 § 8; 2010 1st sp.s. c 29 § 12; 2007 c 471 § 3; 2002 c 74 § 2; 1993 c 471 § 3; 1986 c 230 § 4; 1983 c 265 § 5.]

**Intent—2010 1st sp.s. c 29:** See note following RCW 24.06.450.

**Captions not law—2002 c 74:** See note following RCW 19.09.020.