- RCW 42.17A.240 Contents of report. Each report required under RCW 42.17A.235 (1) through (4) must be certified as correct by the treasurer and the candidate and shall disclose the following, except an incidental committee only must disclose and certify as correct the information required under subsections (2)(d) and (7) of this section:
 - (1) The funds on hand at the beginning of the period;
- (2) The name and address of each person who has made one or more contributions during the period, together with the money value and date of each contribution and the aggregate value of all contributions received from each person during the campaign, or in the case of a continuing political committee, the current calendar year, with the following exceptions:
- (a) Pledges in the aggregate of less than one hundred dollars from any one person need not be reported;
- (b) Income that results from a fund-raising activity conducted in accordance with RCW 42.17A.230 may be reported as one lump sum, with the exception of that portion received from persons whose names and addresses are required to be included in the report required by RCW 42.17A.230;
- (c) Contributions of no more than twenty-five dollars in the aggregate from any one person during the election campaign may be reported as one lump sum if the treasurer maintains a separate and private list of the name, address, and amount of each such contributor;
- (d) Payments received by an incidental committee from any one person need not be reported unless the person is one of the committee's ten largest sources of payments received, including any persons tied as the tenth largest source of payments received, during the current calendar year, and the value of the cumulative payments received from that person during the current calendar year is ten thousand dollars or greater. For payments to incidental committees from multiple persons received in aggregated form, any payment of more than ten thousand dollars from any single person must be reported, but the aggregated payment itself may not be reported. The commission may suspend or modify reporting requirements for payments received by an incidental committee in cases of manifestly unreasonable hardship under this chapter;
- (e) Payments from private foundations organized under section 501(c)(3) of the internal revenue code to an incidental committee do not have to be reported if:
- (i) The private foundation is contracting with the incidental committee for a specific purpose other than election campaign purposes;
- (ii) Use of the funds for election campaign purposes is explicitly prohibited by contract; and
- (iii) Funding from the private foundation represents less than twenty-five percent of the incidental committee's total budget;
- (f) Commentary or analysis on a ballot proposition by an incidental committee is not considered a contribution if it does not advocate specifically to vote for or against the ballot proposition; and
- (g) The money value of contributions of postage is the face value of the postage;
- (3) Each loan, promissory note, or security instrument to be used by or for the benefit of the candidate or political committee made by any person, including the names and addresses of the lender and each

person liable directly, indirectly or contingently and the date and amount of each such loan, promissory note, or security instrument;

- (4) All other contributions not otherwise listed or exempted;
- (5) A statement that the candidate or political committee has received a certification from any partnership, association, corporation, organization, or other combination of persons making a contribution to the candidate or political committee that:
- (a) The contribution is not financed in any part by a foreign national; and
- (b) Foreign nationals are not involved in making decisions regarding the contribution in any way;
- (6) The name and address of each candidate or political committee to which any transfer of funds was made, including the amounts and dates of the transfers;
- (7) The name and address of each person to whom an expenditure was made in the aggregate amount of more than fifty dollars during the period covered by this report, the amount, date, and purpose of each expenditure, and the total sum of all expenditures. An incidental committee only must report on expenditures, made and reportable as contributions as defined in RCW 42.17A.005, to election campaigns. For purposes of this subsection, commentary or analysis on a ballot proposition by an incidental committee is not considered an expenditure if it does not advocate specifically to vote for or against the ballot proposition;
- (8) The name, address, and electronic contact information of each person to whom an expenditure was made for soliciting or procuring signatures on an initiative or referendum petition, the amount of the compensation to each person, and the total expenditures made for this purpose. Such expenditures shall be reported under this subsection in addition to what is required to be reported under subsection (7) of this section;
- (9) (a) The name and address of any person and the amount owed for any debt with a value of more than seven hundred fifty dollars that has not been paid for any invoices submitted, goods received, or services performed, within five business days during the period within thirty days before an election, or within ten business days during any other period.
- (b) For purposes of this subsection, debt does not include regularly recurring expenditures of the same amount that have already been reported at least once and that are not late or outstanding;
 - (10) The surplus or deficit of contributions over expenditures;
- (11) The disposition made in accordance with RCW 42.17A.430 of any surplus funds; and
- (12) Any other information required by the commission by rule in conformance with the policies and purposes of this chapter. [2020 c 152 § 3; 2019 c 428 § 21. Prior: 2018 c 304 § 8; 2018 c 111 § 6; 2010 c 204 § 409; 2003 c 123 § 1; 1993 c 256 § 6; 1989 c 280 § 9; prior: 1986 c 228 § 1; 1986 c 12 § 2; 1983 c 96 § 1; 1982 c 147 § 7; 1977 ex.s. c 336 § 2; 1975-'76 2nd ex.s. c 112 § 3; 1975 1st ex.s. c 294 § 7; 1973 c 1 § 9 (Initiative Measure No. 276, approved November 7, 1972). Formerly RCW 42.17.090.]

Findings—2020 c 152: See note following RCW 42.17A.417.

Effective date—Finding—Intent—2019 c 428: See notes following RCW 42.17A.160.

Finding—Intent—2018 c 304: See note following RCW 42.17A.235.

Effective date—Short title—Findings—Intent—Implementation with existing funds—2018 c 111: See notes following RCW 42.17A.207.

Severability—Effective date—1993 c 256: See notes following RCW 29A.84.280.

Effective date—1989 c 280: See note following RCW 42.17A.005.

Severability—1977 ex.s. c 336: See note following RCW 42.17A.205.

Appearance of fairness doctrine—Application to candidates for public office—Campaign contributions: RCW 42.36.040, 42.36.050.