

section 2, chapter 265, Laws of 1987. The department may consider, but not be limited to considering, the following factors:

(a) The salary schedule and related workload provisions, if any, adopted pursuant to RCW 28A.405.200 by the school district by which the member was employed;

(b) The salary schedule, workload provisions, or related documents, used by the community college district by which the member was employed, including salary schedules or workload provisions contained in a collective bargaining agreement negotiated pursuant to chapter 28B.52 RCW;

(c) Whether the member's position is included on the employing district's salary schedule, in workload provisions, or in a collective bargaining agreement, and whether the member's position has duties, responsibilities, workload requirements, or methods of pay similar to those of positions found in the district's schedule, provisions, or collective bargaining agreement;

(d) When the member's position was created, and how long the position was held by the member;

(e) Whether the member has previously retired under the provisions of chapter 41.32 RCW.

(3) Upon the department's request, employers shall provide to the department information addressing the factors listed in subsection (1) of this section and such further information as the department may request.

(4) If a member is employed by more than one employer, all of the member's employment will be combined for purposes of determining whether the member has met the criteria of subsection (1) of this section.

[Statutory Authority: RCW 41.32.345 and 41.50.050. 93-20-021, § 415-112-820, filed 9/24/93, effective 10/25/93. Statutory Authority: Chapter 41.32 RCW as amended by 1987 c 265. 87-20-082 (Order 87-09), § 415-112-820, filed 10/7/87.]

WAC 415-112-830 Adjusting earnable compensation earned in a bona fide part-time position. The department will use the following method to determine earnable compensation for members of Plan I employed in a bona fide part-time positions as determined under WAC 415-112-820, who elect to have their earnable compensation determined under RCW 41.32.345. The purpose of the calculation is to determine what a member would have earned in his or her position if employed on a regular full-time basis for the same contract period under their same classification.

(1) The member's employer or employers will provide written verification of the following:

(a) The number of hours in a full school day for the member's employer. In the absence of an indication in employment contracts or elsewhere concerning what constitutes one day of employment, the department will designate seven hours as the length of a school day;

(b) The number of work days in a school year under a regular full-time contract. As provided in RCW 41.32.345 (3)(a), only work days identified in contracts adopted pursuant to RCW 28A.405.200 shall be counted under this subsection. Days worked pursuant to supplemental contracts authorized by RCW 28A.405.240 and 28A.400.200(4) are not considered days required under a regular full-time contract;

(c) The number of hours in a school year ((a) of this subsection multiplied by (b) of this subsection).

(d) If a bona fide part-time employee was employed by more than one employer during the school year in question, the department will average the number of hours in a full school day and the number of school days in a year in order to determine the average number of hours in a school year for purposes of applying this section.

(2) The member's employer will provide the following written information regarding the bona fide part-time employment of the Plan I member during each of the two consecutive years for which the member elects to have his or her compensation adjusted under RCW 41.32.345:

(a) Total hours worked by the employee under all employment contracts;

(b) Total earnable compensation earned under all employment contracts entered into by the employee;

(c) If applicable, the percent or portion of a full-time contract worked by the employee; and

(d) Net average hourly wage earned by the employee ((b) of this subsection divided by (a) of this subsection).

(3) To determine the member's adjusted earnable compensation under RCW 41.32.345 the department will multiply the member's average hourly wage as determined in subsection (2) of this section by the number of hours in a school year as determined by subsection (1) of this section. The product equals the compensation the member would have received in the same position if employed on a regular full-time basis for the same contract period.

[Statutory Authority: RCW 41.32.345 and 41.50.050. 93-20-021, § 415-112-830, filed 9/24/93, effective 10/25/93.]

Title 434 WAC SECRETARY OF STATE

Chapters

- 434-19 Charitable solicitations.
- 434-50 Corporation filing procedures and special fees.
- 434-60 Election review process.
- 434-110 Corporation filing procedures and special fees.
- 434-120 Charitable solicitation organizations and charitable trusts.
- 434-600 Promulgation.
- 434-610 Definitions.
- 434-615 Custody of public records.
- 434-620 Powers and duties of the state archivist.
- 434-624 Powers and duties of the state records committee.
- 434-626 Powers and duties of the state agency records officers.
- 434-660 Standards for the accuracy, durability and permanence of public records.

Chapter 434-19 WAC
CHARITABLE SOLICITATIONS

WAC

434-19-010 through 434-19-230 Repealed.

**DISPOSITION OF SECTIONS FORMERLY
CODIFIED IN THIS CHAPTER**

434-19-010	Authority and purpose. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-010, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. Later promulgation, see WAC 434-120-010.	434-19-050	Charitable organization registration—Financial information consistent with Federal Income Tax Form 990. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-050, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
434-19-012	Official address. [Statutory Authority: RCW 19.09.315. 90-22-021 and 90-23-040, § 434-19-012, filed 10/30/90 and 11/15/90, effective 11/30/90 and 12/16/90. Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-012, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. Later promulgation, see WAC 434-120-015.	434-19-051	Charitable organization registration—Federal Income Tax Form 990 not acceptable. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-051, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
434-19-013	Toll-free telephone number. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-013, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. Later promulgation, see WAC 434-120-015.	434-19-052	Charitable organization registration—Other financial standards. [Statutory Authority: RCW 19.09.315. 90-22-021, § 434-19-052, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-052, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
434-19-014	Office hours. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-014, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. Later promulgation, see WAC 434-120-020.	434-19-053	Charitable organization registration—Treatment of appropriated funds. [Statutory Authority: RCW 19.09.315. 90-22-021, § 434-19-053, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-053, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
434-19-015	Public records. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-015, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. Later promulgation, see WAC 434-120-030.	434-19-054	Charitable organization registration—Financial reporting adjustments. [Statutory Authority: RCW 19.09.315. 90-22-021, § 434-19-054, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-054, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
434-19-016	Public records copying charge—Exemptions. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-016, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.	434-19-055	Charitable organization registration—Change in exemption status. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-055, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
434-19-017	Registration applications—Grounds for denial. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-017, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.	434-19-056	Charitable organization registration—Combined program and paid fundraising effort. [Statutory Authority: RCW 19.09.315. 90-22-021, § 434-19-056, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-056, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
434-19-018	Registration applications—Computation of time. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-018, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.	434-19-059	Charitable organization registration—Voluntary verification information. [Statutory Authority: RCW 19.09.315. 90-22-021, § 434-19-059, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-059, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
434-19-020	Definitions. [Statutory Authority: RCW 19.09.315. 90-22-021, § 434-19-020, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-020, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. Later promulgation, see WAC 434-120-025.	434-19-060	Charitable organization registration—Out of state organizations. [Statutory Authority: RCW 19.09.315. 90-22-021, § 434-19-060, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-060, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.

- 434-19-061 Charitable organization registration—Federal Income Tax Form 990 conditions not applicable. [Statutory Authority: RCW 19.09.315, 90-22-021, § 434-19-061, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-061, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-075 Charitable organization registration—Nonprofit fundraiser—Newly formed organization. [Statutory Authority: RCW 19.09.315, 90-22-021, § 434-19-075, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-075, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-077 Charitable organization registration—Nonprofit fundraiser registration—Combined fee. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-077, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-078 Charitable organization registration—Nonprofit fundraiser—Registration fee. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-078, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-080 Independent fundraiser registration—Identification of other independent fundraisers retained. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-080, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-081 Independent fundraiser registration—Single business name required. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-081, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-082 Independent fundraiser registration—Physical address required. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-082, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-083 Independent fundraiser registration—Registration fee. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-083, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-084 Independent fundraiser registration—Calculation of percentage waived. [Statutory Authority: RCW 19.09.315, 90-22-021, § 434-19-084, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-084, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-085 Independent fundraiser registration—Responsibility for reporting finances. [Statutory Authority: RCW 19.09.315, 90-22-021, § 434-19-085, filed 10/30/90, effective 11/30/90.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-086 Independent fundraiser registration—Newly formed organization. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-086, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-087 Independent fundraiser reregistration—Change in business structure. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-087, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-088 Independent fundraiser reregistration—Evidence of continuation of bonding required. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-088, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-097 Charitable organizations and independent fundraisers—Contract registration form—Timing. [Statutory Authority: RCW 19.09.315, 90-22-021, § 434-19-097, filed 10/30/90, effective 11/30/90.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-098 Charitable organizations and independent fundraisers—Contract registration form—Fee waived. [Statutory Authority: RCW 19.09.315, 90-22-021, § 434-19-098, filed 10/30/90, effective 11/30/90.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-100 Conditions applicable to solicitations—Exempt organizations exempted. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-100, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-101 Conditions applicable to solicitations—Multiple contacts deemed single solicitation. [Statutory Authority: RCW 19.09.315, 90-22-021, § 434-19-101, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-101, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-102 Conditions applicable to solicitations—Name of solicitor. [Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-102, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-110 Conditions applicable to solicitations—Written disclosure—Standard. [Statutory Authority: RCW 19.09.315, 90-22-021, § 434-19-110, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-110, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-114 Conditions applicable to solicitations—Solicitation conducted. [Statutory Authority: RCW 19.09.315, 90-22-021, § 434-19-114, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315. 88-09-028 (Order 88-02), § 434-19-114, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.

- 434-19-115 Conditions applicable to solicitations—Responsibility for content of solicitation. [Statutory Authority: RCW 19.09.315, 90-22-021, § 434-19-115, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315, 88-09-028 (Order 88-02), § 434-19-115, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-118 Conditions applicable to solicitations—Solicitation conducted via electronic media. [Statutory Authority: RCW 19.09.315, 90-22-021, § 434-19-118, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315, 88-09-028 (Order 88-02), § 434-19-118, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-190 Surety bond—Bond extended to other independent fundraiser. [Statutory Authority: RCW 19.09.190 and 19.09.315, 88-09-028 (Order 88-02), § 434-19-190, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-191 Surety bond—Notice of exemption from bond requirement. [Statutory Authority: RCW 19.09.315, 90-22-021, § 434-19-191, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315, 88-09-028 (Order 88-02), § 434-19-191, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-192 Surety bond—Reduction in bond amount. [Statutory Authority: RCW 19.09.315, 90-22-021, § 434-19-192, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315, 88-09-028 (Order 88-02), § 434-19-192, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-193 Surety bond—Reinstatement of bond amount. [Statutory Authority: RCW 19.09.315, 90-22-021, § 434-19-193, filed 10/30/90, effective 11/30/90. Statutory Authority: RCW 19.09.190 and 19.09.315, 88-09-028 (Order 88-02), § 434-19-193, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-194 Surety bond—Impairment of bond. [Statutory Authority: RCW 19.09.190 and 19.09.315, 88-09-028 (Order 88-02), § 434-19-194, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-195 Surety bond—Conditions defined. [Statutory Authority: RCW 19.09.190 and 19.09.315, 88-09-028 (Order 88-02), § 434-19-195, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.
- 434-19-230 Using the name of another entity—Reference to unnamed beneficiary. [Statutory Authority: RCW 19.09.190 and 19.09.315, 88-09-028 (Order 88-02), § 434-19-230, filed 4/14/88.] Repealed by 94-01-004 and 94-02-011, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471.

WAC 434-19-010 through 434-19-230 Repealed.

See Disposition Table at beginning of this chapter.

Chapter 434-50 WAC**CORPORATION FILING PROCEDURES AND SPECIAL FEES****WAC**

434-50-010 through 434-50-055 Repealed.

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

- 434-50-010 Purpose. [Statutory Authority: 1982 c 35 §§ 67, 114, 159 and 187, 82-16-059 (Order 82-1), § 434-50-010, filed 7/30/82.] Repealed by 93-20-072, filed 10/1/93, effective 11/1/93. Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW.
- 434-50-015 Office address. [Statutory Authority: 1982 c 35 §§ 67, 114, 159 and 187, 82-16-059 (Order 82-1), § 434-50-015, filed 7/30/82.] Repealed by 93-20-072, filed 10/1/93, effective 11/1/93. Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW.
- 434-50-020 Office hours. [Statutory Authority: 1982 c 35 §§ 67, 114, 159 and 187, 82-16-059 (Order 82-1), § 434-50-020, filed 7/30/82.] Repealed by 93-20-072, filed 10/1/93, effective 11/1/93. Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW.
- 434-50-025 Telephone services. [Statutory Authority: 1982 c 35 §§ 67, 114, 159 and 187, 82-16-059 (Order 82-1), § 434-50-025, filed 7/30/82.] Repealed by 93-20-072, filed 10/1/93, effective 11/1/93. Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW.
- 434-50-030 Mail-in service. [Statutory Authority: 1982 c 35 §§ 67, 114, 159 and 187, 82-16-059 (Order 82-1), § 434-50-030, filed 7/30/82.] Repealed by 93-20-072, filed 10/1/93, effective 11/1/93. Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW.
- 434-50-035 In-person or expedited counter service—Special fees. [Statutory Authority: 1982 c 35 §§ 67, 114, 159 and 187, 82-16-059 (Order 82-1), § 434-50-035, filed 7/30/82.] Repealed by 93-20-072, filed 10/1/93, effective 11/1/93. Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW.
- 434-50-040 Miscellaneous charges—Special service fees. [Statutory Authority: 1982 c 35 §§ 67, 114, 159 and 187, 82-16-059 (Order 82-1), § 434-50-040, filed 7/30/82.] Repealed by 93-20-072, filed 10/1/93, effective 11/1/93. Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW.
- 434-50-045 Fee prepayment, when required. [Statutory Authority: 1982 c 35 §§ 67, 114, 159 and 187, 82-16-059 (Order 82-1), § 434-50-045, filed 7/30/82.] Repealed by 93-20-072, filed 10/1/93, effective 11/1/93. Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW.
- 434-50-050 Original signature requirement—Original retained. [Statutory Authority: 1982 c 35 §§ 67, 114, 159 and 187, 82-16-059 (Order 82-1), § 434-50-050, filed 7/30/82.] Repealed by 93-20-072, filed 10/1/93, effective 11/1/93. Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW.
- 434-50-055 Registered office address—Requirements. [Statutory Authority: 1982 c 35 §§ 67, 114, 159 and 187, 82-16-059 (Order 82-1), § 434-50-055, filed 7/30/82.] Repealed by 93-20-072, filed 10/1/93, effective 11/1/93. Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW.

WAC 434-50-010 through 434-50-055 Repealed.

See Disposition Table at beginning of this chapter.

Chapter 434-60 WAC ELECTION REVIEW PROCESS

WAC

434-60-010	Intent.
434-60-020	Definitions.
434-60-030	Scheduled reviews—Auditor request.
434-60-040	Scheduled reviews—Secretary of state to designate.
434-60-050	Notice of review.
434-60-060	Notification of review process.
434-60-070	Frequency of scheduled reviews.
434-60-080	Special review—Legislative district race.
434-60-090	Special review of congressional or state-wide races.
434-60-100	Expense of reviews.
434-60-110	Election review checklist.
434-60-120	Adoption of election review checklist.
434-60-130	Preliminary scheduled review report.
434-60-140	Response from county auditor/canvassing board.
434-60-150	Final scheduled review report.
434-60-160	Special review recommendations.
434-60-170	Distribution of special review recommendations and response.
434-60-180	Appeal from scheduled review report.
434-60-190	Processing of appeal.
434-60-200	Standards for evaluating appeals.

WAC 434-60-010 Intent. It is the intent of this chapter to provide procedures to be followed in the conduct of election reviews as required by chapter 29.60 RCW.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-010, filed 8/30/93, effective 9/30/93.]

WAC 434-60-020 Definitions. As used in this chapter:

(1) "Election review" means the process of examining all or a part of a county's election policies and procedures and includes the review of any documentation of those procedures;

(2) "Election review staff" means the person or persons employed by the secretary of state for the purpose of conducting election reviews;

(3) "Scheduled election review" means an election review conducted in each county at least once every four years. A scheduled election review may be held on one or more contiguous dates or may be conducted in phases;

(4) "Election review checklists" means a document listing the various activities and tasks required to be completed in order to conduct an election in accordance with state law and administrative rules;

(5) "Special election review" means an election review conducted in a county or counties whenever the unofficial returns of a primary or election indicate that a mandatory recount is likely in a race for the state legislature, congress, or state-wide office;

(6) "Preliminary scheduled review report" means that report made by the election review staff to the county auditor and the county canvassing board and which contains a copy of the election review checklist, any recommendations made by the review staff, and a preliminary conclusion/evaluation of the county's election procedures;

(7) "Final scheduled review report" means that report made by the election review staff which contains a copy of the election review checklist, recommendations made by the review staff, any response to those recommendations made

by the county auditor or the county canvassing board, and an evaluation/conclusion written by the staff;

(8) "Special review recommendations" means recommendations made by the review staff to the county auditor and the county canvassing board following the conduct of any special review;

(9) "Election certification and training board" means that board created pursuant to the provisions of RCW 29.60.010 which is responsible for hearing and ruling on any appeals made by a county auditor or any member of the county canvassing board following the conduct of an election review;

(10) "County auditor designee" is that person designated by the county auditor to participate in the review process, pursuant to the provisions of RCW 29.60.080. Such a designee must be certified as qualified as required by chapter 29.60 RCW.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-020, filed 8/30/93, effective 9/30/93.]

WAC 434-60-030 Scheduled reviews—Auditor request. Not later than March 1, any county auditor may request that the secretary of state designate his or her county for a scheduled review during that calendar year. The secretary of state shall, whenever practical, honor that request. In the event the secretary is unable to schedule a county that has requested review, he or she shall, not later than March 15, notify the county of his or her decision and the reasons for that decision.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-030, filed 8/30/93, effective 9/30/93.]

WAC 434-60-040 Scheduled reviews—Secretary of state to designate. Not later than March 15 the secretary of state shall designate, in writing, the counties selected for a scheduled review during that calendar year. The designation may include tentative dates for the conduct of the reviews. Whenever possible, scheduled reviews shall be conducted on dates that are mutually agreeable to the secretary and to the county auditor, except that those parts of the review process dealing with the actual conduct and canvassing of the election itself must be conducted between election day and the certification of the election returns. In designating counties to be reviewed, the secretary shall take into consideration any complaints filed with his or her office pursuant to the provisions of RCW 29.60.070 (1)(b).

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-040, filed 8/30/93, effective 9/30/93.]

WAC 434-60-050 Notice of review. Whenever any scheduled review is to be held in a county, the secretary of state shall provide written notice to the county auditor and to the chairs of the state committees of any major political party of the date and time the review is scheduled to begin. Notice for scheduled reviews shall be provided at least thirty days in advance of the review. Notice of a special review shall be provided to the county auditor and the political party chairs, by telephone or by electronic facsimile transmission, not later than twenty-four hours after the determination has been made to conduct the special review.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-050, filed 8/30/93, effective 9/30/93.]

WAC 434-60-060 Notification of review process. At least five days prior to a scheduled review, or as soon as possible prior to a special review, the review staff shall notify the county auditor of the number of persons conducting the review, any policies and procedures of special interest, and of any needs incidental to their review. The county auditor will provide adequate working accommodations, and copies of any county election policies or procedures, at the time scheduled for the review. Review staff will make every effort to minimize any disruption to the normal work of the county during the review process.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-060, filed 8/30/93, effective 9/30/93.]

WAC 434-60-070 Frequency of scheduled reviews. Each county shall be designated for a scheduled review at least once every four years, but nothing in this section shall prevent a county from being reviewed more than once in a four-year period should either the county auditor or the secretary of state desire such a review. Special reviews conducted because of potential mandatory recounts shall not constitute a scheduled review, except that the review staff may take into consideration the results of any special review conducted when the scheduled review is held.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-070, filed 8/30/93, effective 9/30/93.]

WAC 434-60-080 Special review—Legislative district race. A special review shall be conducted in any legislative district contained entirely within one county whenever the unofficial returns from a legislative race indicate that a mandatory recount is likely. Such a review may be as extensive as a scheduled review or may, at the secretary of state's discretion, concentrate only on those aspects of the election process dealing with ballot accountability, audit trail procedures, and ballot security. In any legislative district encompassing more than one county where the unofficial returns indicate that a mandatory recount is likely for a legislative district race, the secretary of state may direct a partial review in each county or may prioritize the review process. In prioritizing the review process, the secretary shall take into consideration the following factors:

- (1) The date and results of the last scheduled review held in each county;
- (2) Any request from a county auditor for a special review;
- (3) Any written complaints filed with the secretary pursuant to the provisions of RCW 29.60.070 (1)(b);
- (4) Any written complaints, from any resident of the county regarding the specific election in question;
- (5) Any media stories or reports alleging election irregularities with respect to the election in question.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-080, filed 8/30/93, effective 9/30/93.]

WAC 434-60-090 Special review of congressional or state-wide races. In conducting special reviews for congressional or state-wide offices, the secretary of state may

prioritize the review process, using the same criteria as is used in prioritizing special reviews in joint legislative districts.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-090, filed 8/30/93, effective 9/30/93.]

WAC 434-60-100 Expense of reviews. The expenses of reviews, including review staff salaries and travel expenses, will not be charged to the county being reviewed. However reasonable and necessary office expenses incidental to the review process, such as copying charges, computer printouts, and telephones, will be provided by the county being reviewed.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-100, filed 8/30/93, effective 9/30/93.]

WAC 434-60-110 Election review checklist. The secretary of state shall develop an election review checklist, which shall be the basis for any scheduled election review and which shall also serve, in whole or in part, as the basis for any special review. The checklist shall be provided to every county auditor and to the chairs of the state central committees of each major political party. The checklist shall be provided to any other person requesting it at actual reproduction cost.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-110, filed 8/30/93, effective 9/30/93.]

WAC 434-60-120 Adoption of election review checklist. The election certification and training board shall approve, by majority vote, the checklist to be used and additionally shall, in conjunction with the office of the secretary of state, adopt rules to cover those checklist activities not currently mandated by either statute or rule.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-120, filed 8/30/93, effective 9/30/93.]

WAC 434-60-130 Preliminary scheduled review report. As soon as practical, but in any event not later than January 15 of the year following a scheduled review, the review staff shall issue a preliminary scheduled review report. The report shall be made to the county auditor and the county canvassing board only, and shall include, but not be limited to, the following:

- (1) A copy of the completed election review checklist;
- (2) A narrative description of recommendations made by the review staff;
- (3) Any other information the review staff deems pertinent;
- (4) A preliminary conclusion/evaluation of the county's election procedures.

The preliminary scheduled review report is exempt from public inspection and copying, as provided by RCW 42.17.310.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-130, filed 8/30/93, effective 9/30/93.]

WAC 434-60-140 Response from county auditor/canvassing board. The county auditor or the county canvassing board may respond, in writing, to the preliminary

report issued by the review staff. Such a response shall be provided to the review staff not later than thirty days following the issuance of the preliminary report, and may take issue with any aspect of the preliminary report or may detail what action is being taken by the county in response to any recommendations made by the review staff.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-140, filed 8/30/93, effective 9/30/93.]

WAC 434-60-150 Final scheduled review report.

As soon as practicable, but in any event not later than March 1 of the year following a scheduled review, the review staff shall issue a final scheduled review report. The report shall be made to the county auditor and the county canvassing board, and shall include, but not be limited to, the following:

- (1) A copy of the completed review checklist;
- (2) A narrative description of any general observations by the review staff;
- (3) A narrative description of any recommendations made by the review staff;
- (4) A response by the county auditor or the county canvassing board, if any;
- (5) A conclusive/evaluation by the review staff. A copy of the final scheduled review report shall be provided to the chairperson of the election certification and training board and a copy shall also be kept on file by the secretary of state.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-150, filed 8/30/93, effective 9/30/93.]

WAC 434-60-160 Special review recommendations.

After conducting a special review, the review staff shall make any recommendations to the county auditor and the county canvassing board that they deem necessary to minimize the possibilities of any administrative errors being made either prior to or during the conduct of a mandatory recount. Such recommendations shall be in writing and shall be made not later than five days following the certification of the election returns or twenty-four hours in advance of the conduct of a mandatory recount, whichever occurs first. The county auditor and/or the canvassing board may respond in writing to any recommendations, and such response shall become part of the official record of the special review.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-160, filed 8/30/93, effective 9/30/93.]

WAC 434-60-170 Distribution of special review recommendations and response. In addition to those persons specified in WAC 434-60-160 as receiving a copy of the special review recommendations, the review staff shall, after the county auditor and county canvassing board has had an opportunity to respond, provide a copy of its recommendations and any response to any person requesting them at actual reproduction costs. Nothing in this section shall prevent the review staff from modifying or amending its recommendations, based on the response received from the county auditor or county canvassing board. In the event the special review recommendations are modified or amended, only the final recommendations and any response by the county shall be made available for inspection and copying. A copy of the special review recommendations and any

response shall be provided to the chairperson of the election certification and training board and a copy shall also be kept on file by the secretary of state.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-170, filed 8/30/93, effective 9/30/93.]

WAC 434-60-180 Appeal from scheduled review report. Any county auditor or member of the county canvassing board may appeal the recommendations or the conclusion/evaluation of any final scheduled review report to the election certification and training board. Any appeal must be in writing, must detail the specific exceptions made to the final scheduled review report, and must be filed with the board not later than thirty days following the issuance of the report.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-180, filed 8/30/93, effective 9/30/93.]

WAC 434-60-190 Processing of appeal. Within thirty days of an appeal being filed, the election certification and training board shall meet to consider the appeal. The board may request that the county auditor, the review staff, or any other persons they deem appropriate, appear before them and assist them in their consideration of the appeal. The board shall have access to all written material prepared by the review staff, including a copy of the preliminary scheduled review report. The board, by majority vote, may accept the final report, may modify all or part of the final report, or may reject the report in total. In the event the board rejects the report, they shall direct that a new review be conducted and shall detail, in writing, the reasons for rejecting the original report. The board shall issue a written summary of its findings following any consideration of any appeal. The summary shall include the minutes of any meeting of the board to consider the appeal, a summary of the testimony of any witnesses appearing before them, and the reasons for any decision made.

[Statutory Authority: RCW 29.60.020. 93-18-053, § 434-60-190, filed 8/30/93, effective 9/30/93.]

WAC 434-60-200 Standards for evaluating appeals. In determining whether or not an appeal filed pursuant to RCW 29.60.070 and WAC 434-60-160 should be upheld and the final scheduled review report either modified or set aside, the certification and training board shall consider the following factors:

- (1) Whether or not the course of action or activity recommended by the review staff is required by federal or state law or by administrative rule;
- (2) Whether or not the findings or the course of action or activity recommended by the review staff enhances the standardization and uniformity of election practices and procedures throughout the state;
- (3) Whether or not the findings or the course of action or activity recommended by the review staff enhances the security or integrity of the ballots or the ballot counting process;
- (4) Whether or not the course of action or activity recommended by the review staff would cause unnecessary hardship or expense to the county making the appeal.

[Statutory Authority: RCW 29.60.020, 93-18-053, § 434-60-200, filed 8/30/93, effective 9/30/93.]

Chapter 434-110 WAC CORPORATION FILING PROCEDURES AND SPECIAL FEES

WAC

434-110-010	Purpose.
434-110-020	Office address.
434-110-030	Office hours.
434-110-040	Telephone services.
434-110-050	Mail-in service.
434-110-060	In-person or expedited counter service—Special fees.
434-110-070	Fees.
434-110-075	Miscellaneous fees.
434-110-080	Fee prepayment—When required.
434-110-090	Original signature requirement—Original retained.
434-110-100	Registered office address—Requirements.
434-110-120	Initial and annual reports—Form of content.
434-110-130	Annual reports—Due date for all nonprofit corporations.
434-110-140	Inactive profit domestic corporations—Proof.

WAC 434-110-010 Purpose. These rules establish procedures and fee schedules for filings, for expedited and telephone services, and for access to public records in the corporations division of the office of the secretary of state. These rules are adopted pursuant to Titles 23, 23B, 24, and 46 RCW, and chapter 43.07 RCW.

[Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW. 93-20-072, § 434-110-010, filed 10/1/93, effective 11/1/93.]

WAC 434-110-020 Office address. (1) The mailing address is: Corporations Division, Office of the Secretary of State, Post Office Box 40234, Olympia, Washington 98504-0234.

(2) The offices of the corporations division are located on the second floor of the Republic Building at 505 E. Union Avenue, Olympia, Washington.

[Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW. 93-20-072, § 434-110-020, filed 10/1/93, effective 11/1/93.]

WAC 434-110-030 Office hours. (1) Business office hours are from 8:00 a.m. to 5:00 p.m. daily, Monday through Friday. Walk-in, counter services are available for an expedited fee specified in WAC 434-110-060. Emergency counter service at other times is available under terms of WAC 434-110-060 (5)(b).

(2) Documents, including substitute service-of-process on the secretary of state, delivered after normal working hours will be deemed to be received on the next working day. The secretary assumes no responsibility for any form of delivery other than that received personally by an employee of the office of the secretary of state.

[Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW. 93-20-072, § 434-110-030, filed 10/1/93, effective 11/1/93.]

WAC 434-110-040 Telephone services. (1) The telephone numbers of the corporations information unit are

(206) 753-7115 and (206) 753-7120, which are open from 8:00 a.m. to 5:00 p.m. Information on active corporations and on filing a new corporation immediately available at this number includes the following:

- (a) Exact name of corporation on file in the secretary of state's records;
 - (b) Whether the corporation is for profit or nonprofit;
 - (c) Unified business identifier (UBI) number;
 - (d) Expiration date of corporate license;
 - (e) Whether the corporation is designated a public benefits corporation;
 - (f) Name of registered agent;
 - (g) Registered office address;
 - (h) Incorporation date of Washington firm;
 - (i) Qualification to-do-business-in-Washington date for foreign corporation;
 - (j) Filing date of most recent annual report;
 - (k) Status of corporation;
 - (m) Requirements for renewal or filing annual reports;
- and
- (n) Filing requirements for new corporations.

Customers may also request that forms be mailed to them by using the menu system.

(2) When customers request information requiring a file search, such as names of the board of directors and officers, the information officer will provide the information by return call.

(3) A customer may request a copy of the most recent annual report including a list of officers and directors by calling the annual report line on (206) 753-7115. While there is no copy fee for these telephone requests, the sum of four dollars to cover postage and handling should be mailed to the Corporations Division, Office of Secretary of State, P.O. Box 40234, Olympia, WA 98504-0234.

(4) Name reservations cannot be made by telephone. An information operator will respond to a name search request with a review of the existing computer data base only.

(5) The telephone number for information about charitable trusts or charitable organizations is (206) 753-7118. Persons calling within Washington may call 1-800-332-GIVE (1-800-332-4483).

[Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW. 93-20-072, § 434-110-040, filed 10/1/93, effective 11/1/93.]

WAC 434-110-050 Mail-in service. (1) Expedited services for mail-in requests are currently not available.

(2) All mailed-in documents are processed and filed in order of date of receipt unless incomplete or incorrect. At the customer's request, a staff member will call (collect) to confirm the filing date of a document. A specific filing date may be reserved for up to thirty days in advance. The necessary documents, in appropriate format with correct fees, must be in the office by the specified date. Requests for information in a nonactive or archived file, will be processed on a time-available basis.

(3) Requests for name searches coupled with a name reservation are completed in order of date received. A name reservation may be made by completing the form provided

by the corporations division or in a letter clearly containing all the following information:

- (a) The corporate name desired, with two alternate names;
- (b) The name, address, and telephone number of the applicant;
- (c) The signature of the applicant; and
- (d) The application date.

An application on behalf of a client should also include the client's name and complete address.

[Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW. 93-20-072, § 434-110-050, filed 10/1/93, effective 11/1/93.]

WAC 434-110-060 In-person or expedited counter service—Special fees. (1) The corporations division counter is open to in-person requests from 8:00 a.m. to 5:00 p.m. each business day. Staff provides expedited, same-day processing of corporate documents or requests received prior to 4:30 p.m. on that day. These services are available for the following transactions:

- (a) Charter document review and filing;
- (b) Name reservation review and filing;
- (c) Document certification;
- (d) Document copying;
- (e) Status change filings; and
- (f) Trademark filings.

(2) The fee for same-day service is twenty dollars for single or multiple transactions within each new or existing corporation file. In addition, a regulatory fee for each transaction may apply.

(3) There is no expedited fee for the following transactions:

- (a) Registered agent or address change;
- (b) Initial reports;
- (c) License renewal and required annual report;
- (d) Amended annual reports;
- (e) Reinstatements;
- (f) In-person inspection or review of corporation files or other public documents located in the corporations division office;

(g) Documents left at the counter for processing with mail-in documents received the same day; or

(h) A search for nonactive corporations or trademark files less than twenty years old.

A request for search of nonactive corporation or trademark files more than twenty years old should be made directly to the archives division of the office of the secretary of state.

(4)(a) If staff cannot complete the expedited service request before the end of the same day, the transaction will be completed first on the following business day.

(b) Emergency services needed outside regular business hours requiring employee overtime are one hundred fifty dollars per hour plus regulatory or statutory fees due for the form of the filing. When the division receives an emergency request, staff notifies the customer of the service fee and any other reasonable conditions set by the director. The customer must agree to pay the fees before emergency services are provided.

(5) Over-the-counter service hours may be shortened under extraordinary circumstances. Separate service requests by one person may be limited to those relating to three corporations per day. Documents submitted by courier services or document-handling companies may receive twenty-four-hour service. A customer may make alternate arrangements with the director prior to bringing or sending in documents, if a sudden, unexpected situation occurs during the business day.

Under special circumstances, the filing party may petition the Secretary in writing to request a waiver of emergency or penalty fees.

[Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW. 93-20-072, § 434-110-060, filed 10/1/93, effective 11/1/93.]

WAC 434-110-070 Fees. (1) For Washington registered profit domestic and foreign corporations fees are as follows:

(a) Articles of amendment, restatement, correction, or revocation of dissolution, thirty dollars;

(b) License renewal with required annual report filed after due date and before administrative dissolution, penalty fee of twenty-five dollars, plus the statutory fee of fifty dollars and the department of licensing handling fee of nine dollars.

(c) Reinstatement, one hundred dollars plus all delinquent license or annual fees and a twenty-five percent penalty computed on the total amount;

(d) Articles of merger or exchange, twenty-dollars for each listed company;

(e) Resignation of registered agent, twenty dollars;

(f) Resignation of officer or director, an initial report or amended annual report, and the appointment or change of registered agent or change of registered address, ten dollars;

(g) Registration, reservation, or transfer of name, thirty dollars;

(h) Articles of dissolution, certificate of withdrawal, dissolution by judicial decree, or revocation of certificate of authority by either failure to renew or judicial decree, no fee;

(i) Agent's consent to act as agent, agent's resignation if appointed without consent, or annual report when filed concurrently with annual license fee, no fee; and

(j) Other statement or report filed, ten dollars.

(2) For Washington registered domestic and foreign nonprofit corporations, nonprofit miscellaneous and mutual corporations, and building corporations fees, when applicable, are as follows:

(a) Articles of amendment, restatement, or correction, twenty dollars;

(b) Articles of dissolution or certificate of withdrawal, no fee;

(c) Revocation of dissolution, twenty dollars;

(d) Reinstatement following administrative dissolution, thirty dollars plus all delinquent annual fees and a five dollar penalty;

(e) Articles of merger or exchange, twenty dollars for each listed corporation;

(f) Resignation of officer or director, an initial report or amended annual report, the appointment or change of registered agent, or change of registered address, ten dollars;

(g) Resignation of registered agent, twenty dollars;
 (h) Registration, reservation, or transfer of reservation of name, twenty dollars;

(i) Certificate of election adopting provisions of chapter 24.03 RCW as described in RCW 24.03.017, thirty dollars; and

(j) Other statement or report filed, ten dollars.

Under special circumstances, the filing party may petition the secretary in writing to request a waiver of emergency or penalty fees.

[Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW. 93-20-072, § 434-110-070, filed 10/1/93, effective 11/1/93.]

WAC 434-110-075 Miscellaneous fees. (1) For photocopies, fees are as follows:

- (a) Each annual report, five-dollars;
- (b) Articles of incorporation or any single document, ten dollars;
- (c) Amendments to articles and mergers, twenty dollars;
- (d) All charter documents, thirty dollars;
- (e) Surcharge for files exceeding one hundred pages of copy, thirteen dollars for each fifty page increment (number of pages determined by weight of copies);
- (2) For certificates of existence fees are as follows:
 - (a) With complete historical data, under embossed seal, thirty-dollars;
 - (b) Computer generated, under embossed seal, twenty-dollars;
 - (c) Duplicate certificate, under gold or embossed seal, twenty dollars.
- (3) For each certified copy of any document the fee is ten-dollars plus the copy fee.
- (4) For any service of process the fee is fifty dollars.

[Statutory Authority: Chapters 34.05 and 43.07 RCW, Titles 23B, 24 and 46 RCW and 1993 c 269. 94-01-074, § 434-110-075, filed 12/9/93, effective 1/10/94. Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW. 93-20-072, § 434-110-075, filed 10/1/93, effective 11/1/93.]

WAC 434-110-080 Fee prepayment—When required. (1) All fees must be prepaid before the corporations division can take action.

(2) Anyone desiring a service for which the exact fee may not be known in advance may send a request accompanied by a check made payable to the "secretary of state," with the phrase "not to exceed (specified dollar amount)" above the space intended for the written dollar amount. The staff person who processes the request will fill in the exact fee amount and include a memo indicating the exact amount of the check with the certificate or other document.

(3) The annual report copy fee may be waived for requests made on the annual-report-telephone-line, (206) 753-7115. A billing of four dollars for postage and handling will accompany the report.

(4) With permission of the secretary, a customer may set up a prepaid account by depositing a specified sum of money with the fiscal office. The customer will receive a statement each month showing its transactions and the balance in the account.

[Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW. 93-20-072, § 434-110-080, filed 10/1/93, effective 11/1/93.]

WAC 434-110-090 Original signature requirement—Original retained. The corporations division will retain the original document when a profit or non-profit organization submits for filing an original document with original signature and an exact or conformed copy. If the organization provides only the original copy, the division may charge a photocopy fee to make an exact copy. The copy returned to the organization will be date stamped on the day it was processed and filed.

[Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW. 93-20-072, § 434-110-090, filed 10/1/93, effective 11/1/93.]

WAC 434-110-100 Registered office address—Requirements. A post office box address may be used in conjunction with a registered geographic office address when:

- (1) The United States Postal Service cannot or will not deliver to the street address; and
- (2) The post office box address is in the same Washington city or town as the registered office address; and
- (3) The agent notifies the office of the secretary of state and the corporation of any changes in either the street address or the post office box address.

[Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW. 93-20-072, § 434-110-100, filed 10/1/93, effective 11/1/93.]

WAC 434-110-120 Initial and annual reports—Form of content. (1) Any corporation filing under the Washington Business Corporations Act shall file its initial (annual) report on the form provided by the secretary of state or shall clearly and concisely provide the information topically sectioned exactly in the following manner:

(a) Section 1. Corporate name and registered agent and office address currently on file with the corporations division, the unified business identification number, corporations account number, state of incorporation, and original date filed in Washington;

(b) Section 2. If there has been a change in registered agent or registered office address include the effective date and the new agent's signature signifying acceptance of the appointment or the new address;

(c) Section 3. Address of principal place of business in Washington or, if a foreign corporation, the principal office address in state of original incorporation, the corporation telephone number, and a brief statement of nature of business;

(d) Section 4. A list of names and addresses of all corporate officers and directors; and

(e) Section 5. Signature of either the chair or president of the board of directors or an officer listed within the report.

There is no fee for filing an initial report at the same time as filing articles of incorporation if the following conditions exist: the initial directors named in the articles are the same directors elected or appointed at the organizational meeting; the officers are named; the by-laws are

accepted; and the purposes of the corporation are defined. The chairman of the board or an officer listed within the report shall sign this initial report attesting to its truth. When the initial report is filed at a later date, it must be filed concurrently with the fee listed in WAC 434-110-070 (2)(f).

(2) All profit and nonprofit corporations shall file their annual reports on the form prescribed by the secretary of state or clearly and concisely topically sectioned exactly in the following manner:

(a) Section 1. Corporate name and registered agent and office address currently on file with the corporations division, the unified business identification number, corporations account number, state of incorporation and original date filed in Washington;

(b) Section 2. If there has been a change in registered agent or registered office address include the effective date and the new agent's signature signifying acceptance of the appointment or the new address;

(c) Section 3. A list of names and addresses of all corporate officers and directors; and

(d) Section 4. The signature of either the chair or president of the board of directors or an officer listed within the report.

All annual reports must be accompanied by the statutory fee in RCW 23B.01.530 or 24.03.450 (1)(b).

[Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW. 93-20-072, § 434-110-120, filed 10/1/93, effective 11/1/93.]

WAC 434-110-130 Annual reports—Due date for all nonprofit corporations. Beginning in January 1994, and for every year thereafter, each nonprofit corporation shall file its annual report on the last day of the month of its original registration as a corporation. The fee paid to file the 1993 annual report or for filing new articles of incorporation in 1993 shall be sufficient to maintain an organization's good standing until its 1994 renewal date comes due. The corporations division shall notify all nonprofit corporations of this change in renewal dates by mail sent on December 15, 1993. Thereafter, beginning in January of 1994, the division shall notify each nonprofit corporation of its annual renewal date forty-five days in advance by a mailing that includes the annual report form. Failure to receive an annual report notice is insufficient reason for failing to file the statutorily required annual report.

[Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW. 93-20-072, § 434-110-130, filed 10/1/93, effective 11/1/93.]

WAC 434-110-140 Inactive profit domestic corporations—Proof. (1) Any corporation wishing to claim inactive status as described in RCW 23B.01.530 shall file a statement with the corporations division by the annual license renewal date. The statement shall include the following information: (a) That the corporation has not received any revenue and had not been doing business during the preceding licensed year; and (b) That the corporation has no intent of engaging in business during the coming license year. If the status changes during the license year, the corporation shall notify

the corporations division immediately and pay the full annual license fee.

(2) A corporation claiming this statutory exemption to the full annual license fee shall file an annual report concurrently with the statement described in subsection (1) of this section and with the annual reduced license fee. Failure to file the reason for exemption statement, annual report, and fee shall result in administrative dissolution.

[Statutory Authority: 1993 c 269 and 356, Titles 23, 23B, 24 and 46 RCW and chapter 43.07 RCW. 93-20-072, § 434-110-140, filed 10/1/93, effective 11/1/93.]

Chapter 434-120 WAC

CHARITABLE SOLICITATION ORGANIZATIONS AND CHARITABLE TRUSTS

WAC

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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.]

WAC 434-120-015 Official address and telephone number. (1) The address for all correspondence is the Corporations Division, Office of the Secretary of State, P.O. Box 40234, Olympia, Washington 98504-0234.

(2) In-person transactions may be made at the Corporations Division Office, 505 Union S.E., Second Floor, Olympia, Washington. There is an expedited in-person fee of twenty dollars for single or multiple transactions within each charitable organization or commercial fund raiser file.

(3) The telephone number is (206) 753-7118 or (206) 753-7120. The toll free number in Washington is 1-800-332-GIVE (1-800-332-4483).

[Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. 94-01-004, § 434-120-015, filed 12/1/93, effective 1/1/94. Formerly WAC 434-19-012 and 434-19-013.]

WAC 434-120-020 Office hours. Business hours of the corporations division are 8:00 a.m. to 5:00 p.m., Monday through Friday, except holidays. Over-the-counter service is available to provide same day service for individual requests brought in before 4:30 p.m. (see WAC 434-110-060) and telephone service is available from 8:00 a.m. to 5:00 p.m.

[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.]

WAC 434-120-025 Definitions. (1) "Charitable organization" as defined in RCW 19.09.020(2) shall be referred to as "charitable organization" or "organization" for the purposes of these regulations.

(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). When the purpose(s) is to distribute exclusively to individuals or organizations expressly named in the governing instrument, it is not a charitable trust for the purposes of these regulations. The trust may be created by will, deed, articles of incorporation, or other governing instrument. It may be express or constructive.

(3) "Compensation," defined in RCW 19.09.020(3), for the purposes of these regulations 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) "Solicitation," as defined in RCW 19.09.020(15), for the purposes of these regulations, shall not include any of the following:

(a) 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;

(b) 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; or

(c) Bingo activities, raffles, and amusement games conducted under chapter 9.46 RCW and applicable rules of the Washington state gambling commission (RCW 19.09.020).

[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 434-120-030 Public records. Except as provided by RCW 42.17.310, all public records of the corporations division, which includes the charitable organization registration and charitable trust section, are available for public inspection and copying pursuant to rules of procedures in chapter 434-120 WAC and WAC 434-110-075. Registrations of trusts with several or mixed purposes shall not be made public under RCW 11.110.040 and 11.110.075.

[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.]

WAC 434-120-100 Who shall register. (1) Any entity that will conduct a charitable solicitation or solicit funds from the general public for charitable purposes shall register with the corporations division under the solicitations act;

(2) Entities exempt from registration are the following:

(a) Any entity that provides fund raising advice or consultation to a charitable organization within this state but neither directly nor indirectly solicits or receives any contribution for or on behalf of any such charitable organization;

(b) Any entity whose sole purpose is religious or political;

(c) Any entity who raises less than five thousand dollars in any accounting year, all activities including fund raising are done by volunteers, and whose officers or members do not receive assets of or benefits from the organization;

(d) A bona fide officer or other employee of a charitable organization; and

(e) Charitable organizations located outside of the state of Washington that meet the statutory requirements under RCW 19.09.076(2).

(3) Any entity exempt from registration by these regulations soliciting or conducting a solicitation shall comply with the conditions for solicitations as described in RCW 19.09.100.

[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 434-120-105 Form. Charitable organizations registering under this act shall use the combined charitable organization, charitable trust, and public benefit form available in the office of the corporations division or shall provide, by letter, the required information organized and topically sectioned in exactly the following manner:

(1) Section I. The name, address, and telephone number of the charitable organization; and the name under which the organization will solicit contributions.

(2) Section II. The name, address, and telephone number of the corporate officers, directors of the board, or persons accepting responsibility for the organization; and the

names of the three officers, directors, or employees who receive the greatest amount of compensation from the organization. If this is a consolidated registration, then list the names of the three officers or employees of the parent organization.

(3) Section III. The purpose of the charitable organization; the names and addresses of beneficiaries or the selected group of persons or activities which the charitable organization supports; and to whom assets would be given in the event of dissolution.

(4) Section IV. Whether or not the organization has a federal income tax exempt status, and, if so, the basis. Attach a copy of the letter or other written proof of the status declaration if granted under 26 U.S.C. 501 (c)(3) by the Internal Revenue Service. Include the name, address, and telephone number of the entity that prepares, compiles, reviews, or audits the financial statement of the charitable organization.

(5) Section V. A financial statement in the form of a solicitation report, which includes the following information:

(a) From a newly formed entity that has not completed its first accounting year, the annual budget expenditures approved by the board of directors or other responsible person(s), which must clearly identify the reported figures as budget estimates not based upon actual funds expended; or, from an entity that has completed one or more accounting years but has not previously registered under this act, its actual expenditures from the preceding fiscal year, and its proposed budget for the coming fiscal year; and

(i) The number and types of solicitations planned; and

(ii) From the existing entity, total revenue for the preceding year and the amount that was used for the charitable purpose;

In addition, seven months after registration all newly formed entities shall file a six month report containing actual budget figures.

(b) From charitable organizations registering for the second or more years, the following information from the preceding fiscal year:

(i) The number and types of solicitations conducted;

(ii) The total dollar value of gross revenue received from solicitations conducted by or on behalf of the organization and from all other sources (including revenue from activities regulated by the gambling commission) received, which must equal the total revenue of the organization;

(iii) A solicitation report that contains the gross revenue applied to charitable purposes, fund raising costs, and other expenses, which are figured in accordance with WAC 434-120-125, including the amount of any compensation allocated to charitable purposes and paid to a commercial fund raiser or other entity, who is not a bona fide employee, as defined in RCW 19.09.020(1), for fund raising services; and

(iv) The name, physical address, and telephone number of any commercial fund raiser used by the organization.

A parent organization may file a consolidated solicitation report when registering including the solicitation information required for each of its related foundations, supporting organizations, chapters, branches, or affiliates in the state of Washington. Alternatively, it may file a single combined solicitation report including funds raised by all such units of the parent organization and listing the individu-

al names of all units who raised five thousand dollars or more in the preceding year.

(6) Section VI: A signed statement from the entity who prepares, compiles, reviews, or audits the financial statement who is listed under the requirement of WAC 434-120-105(4), attesting that the figures of the solicitation report are consistent with the organization's annual financial statement; and a written list of the copies of any annual or periodic reports on file that were made by the charitable organization and its subsidiaries, or affiliates, if any, which substantiate the figures; and

(7) An irrevocable appointment of the secretary to receive service of process in non-criminal proceedings.

All charitable solicitation organization registrations shall be signed by the president, treasurer, or comparable officer of the organization or, in the absence of officers, person responsible for the organization, whose signature shall be notarized.

[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 434-120-115 Treatment of appropriated funds. A government subdivision or publicly supported educational facility that is also a charitable organization shall 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: 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 434-120-125 Financial reporting adjustments. For purposes of preparing the solicitation report required by RCW 19.09.075(7) and WAC 434-120-105 (5)(b)(iv) the following information shall be included:

(1) A charitable organization financial report shall show the surplus, fund balance, general reserve, or similar account from the previous year. The report should note whether any or all of this money was expended in the current year and how.

(2) Funds irrevocably reserved to a capital acquisition or other legally binding reserve account shall be reported as disbursed for the stated purpose in the year of deposit to the reserve account. These funds shall not be reported as expended when withdrawn or liquidated from the reserve account at a later date.

(3) A charitable organization shall consolidate all expenses into the following three categories: direct expenses and administrative or indirect expenses as determined by GAAP; the total of the "reasonable purchase price(s) to the organization of any tangible goods or services resold by the organization as part of its fund raising activities" as described in RCW 19.09.020(5); and amount paid to and to be paid to commercial fund raisers. These shall be subtracted from the gross amount of annual contributions collected. Compute the information in the following manner:

(a) Determine the total annual gross revenue (TGR);

(b) From the TGR subtract the total of all purchases made for resale;

(c) From the balance remaining after completing (b), subtract the amounts paid to commercial fund raisers;

(d) From the balance obtained in part (c) subtract the costs of solicitation described in RCW 19.09.020(5), which are comprised of the direct expenses and indirect or administrative expenses of the organization (excluding amounts paid to commercial fund raisers). The final result is the net revenue.

(e) Subtract from the net revenue the amount expended directly for charitable purposes or distributed to other charitable organizations and the amount reserved for future use showing each as a separate line item.

(f) Compute the percentage of funds raised that were directed to charitable purposes. Use the amount of money directed toward the charitable purposes as a percentage of the TGR in step (a) or, if there were purchases made for resale, as a percentage of the figure obtained in step (b).

(3) Organizations shall keep, for a three year period, the annual financial reports and the supporting documents including books, ledgers, prepared statements, compilations, reviews, or audit reports, or any other records on which they were based, making them available to the attorney general or county prosecutor on request.

[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.]

WAC 434-120-130 Auditing standards and requirements. A charitable organization's solicitation report shall be signed by the following entities who attest that the figures are consistent with the annual financial statement:

(1) Those with a gross revenue of less than three hundred fifty thousand dollars a year, shall submit an annual solicitation report signed by the president and treasurer, or absent a board of directors and officers, two persons responsible for the organization, and the entity listed in the registration form as required by WAC 434-120-105(4) who prepared the financial statement or made the compilation, review, or audit report that supports the solicitation report; and

(2) Those having a gross revenue of more than three hundred fifty thousand dollars annually, shall submit an annual solicitation report signed by the president, treasurer, and the entity listed in the registration form according to WAC 434-120-105(4) who made the "audit report" of the solicitation report.

Upon the written request of the secretary, attorney general, or county prosecutor, an organization shall submit an audit report for the year requested within thirty working days from the date of request.

[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 shall 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 shall be the entity responsible for maintaining the contributor records for that campaign. These records shall 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 retrievable and compilable for a period of three years and shall 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: 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. (1) Original registration: An entity required to register as a charitable organization shall complete the form described in WAC 434-120-105 and submit it with the fee in WAC 434-120-145 prior to conducting any solicitation;

(2) Annual renewal: An entity shall renew its charitable organization registration at the same time as it submits its annual corporation renewal or nonprofit annual report, or, if not a corporation, the same month of the year as the entity's original registration for charitable solicitation purposes. The renewal shall include the same information required for registration as described in WAC 434-120-105. The solicitation report will be based on the most recently completed fiscal year or most recent filing with the Internal Revenue Service, whichever was prepared or filed later. No organization may submit the same fiscal information for two consecutive years. The renewal cycle shall begin on July 1, 1994, for all organizations whose corporation renewal is due July 1, 1994, or later in the year. All charitable organizations whose corporation renewal comes due in the months of January through June shall renew in the new cycle beginning January 1995. The 1994 renewal shall be effective, without additional fees, until the new 1995 renewal date.

(3) Change in status, notification: An organization shall notify the corporations division of a change in principal officer, owner, or Washington representative or any other information filed under RCW 19.09.075 or WAC 434-120-105, within thirty days after the change.

[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) Original registration: Entities registering as charitable organizations shall pay a fee of twenty dollars for the first year of registration. The fee shall be waived for those who first register under this act at the same time as filing nonprofit incorporation papers.

(2) Annual reregistration: Organizations reregistering shall pay a fee of ten dollars. If reregistering at the same time as filing nonprofit corporation annual reports, the organization shall pay a combined fee of fifteen dollars. If an organization files renewals under the Nonprofit Corporation Act, the Charitable Solicitations Act, and the Charitable Trusts Act, the fee shall be thirty dollars for all three.

(3) Information changes: Organizations filing changes of information described in WAC 434-120-220(3), shall pay a fee of ten dollars for each submittal of change(s).

(4) Photocopy fees: For copy of a charitable organization registration form or letter, including the finance and solicitation reports, the fee is ten dollars.

(5) Expedited service fees: For in-person service at the counter, the fee is twenty dollars for one or more transactions in each charitable organization file requested.

[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 434-120-155 Public benefit nonprofit corporation registration—Annual fee. Any corporation filing under the Nonprofit Corporation Act and possessing an exemption under 26 U.S.C. Sec. 501 (c)(3), or is not required to apply for its tax exempt status, may register as a "public benefit nonprofit corporation" with the corporations division for a fee of ten dollars.

The corporation must reregister annually, pay a ten dollar fee, and retain its 26 U.S.C. Sec. 501 (c)(3) exemption or other tax exempt status. The annual fee shall be waived for organizations reregistering at the same time as filing nonprofit corporation annual reports, charitable organization, or charitable trust reregistration.

An organization registered under this section may list the designation, "public benefit nonprofit corporation," in all its literature and media materials.

[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.]

WAC 434-120-160 Penalty for late registration. The corporations division will send notice of the time to renew the charitable solicitations registration when it mails notice of the annual report or license renewal due date. A charitable organization that fails to reregister at the time the corporation annual report or license renewal is due, shall pay a late penalty fee of twenty-five dollars when the reregistration is made, if made prior to administrative corporate dissolution. If the corporation has been administratively dissolved, it shall pay an additional fifty dollar penalty for each year, including the current year, it was not registered under this act for which it wishes to reinstate its corporation registration. A charitable organization not registered as a corporation shall be assessed a penalty of twenty-five dollars if registering within sixty-five days of the renewal date. Thereafter, the penalty fee shall be fifty dollars for each year, including the current year, it has failed to register. If the registration has lapsed for a period of more than two years, the entity shall register as a new charitable organization.

The penalty fees for late registration shall be in addition to any other remedies that may be imposed by law, including penalties for soliciting without being registered.

Under special circumstances the charitable organization may ask the Secretary of State to waive all penalty fees for late registration that are imposed by these regulations.

[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.]

WAC 434-120-170 Use of particular names in solicitations. (1) In addition to registration under this act, any entity conducting a solicitation using the name police, sheriff, fire fighter, firemen, or similar name shall file with the corporations division, an original copy of the authorization to use the name in the solicitation. The authorization shall be signed by two officers or other persons responsible

for carrying out the purpose of the bona fide department or organization that is giving its permission to use one of the above names. For the purposes of this section, "bona fide organization" shall mean a government department or agency of police, sheriffs, fire fighters, firemen, or similarly named government employer or an entity in which some or all of its members are employed by a government department or agency of police, sheriffs, fire fighters, firemen, or similar name.

(2) In addition to registration under this act, any entity conducting a solicitation using the name of a military veterans' service organization listed in the most current annual *Directory of Veterans Service Organizations* published by The Department of Veterans Affairs, Office of the Secretary, in Washington, D.C., shall file with the corporations division an original copy of the signed authorization to use the name in the solicitation. The signatory shall be the highest ranking official of the organization in the state who is listed in the "commanders list" maintained by the Washington department of veterans affairs.

(3) In addition to registration under this act, any entity using the name of a military veterans' service organization that is not affiliated with a national military veterans' service organization shall file with the corporations division an original copy of the authorization granting permission to use the name. The signatory shall be the service organization's highest ranking official in the state of Washington.

[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.]

WAC 434-120-175 Voluntary verification information. Each organization registering under the act may submit additional information, not required by law, for its file if the information is intended to inform the public about its programs and activities and to verify its existence. The corporations division may place such information in the organization's file for a specified period of time. Persons coming into the office may read such information; however, no voluntary verification information shall be mailed out.

[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 434-120-210 Who shall register. (1) Every commercial fund raiser, as described in RCW 19.09.020(8), shall register each year.

(2) Entities exempt from registration shall include the following:

(a) Suppliers of goods and services, to charitable organizations for fund raising purposes, if they are not otherwise engaged in the business of charitable fund raising; or

(b) Retail establishments, not otherwise engaged in the business of charitable fund raising, in which the retail business promises to contribute a portion of the regular sales price of a product or service to a named charitable organization, when:

(i) The price of the product or service is no more than the price thirty days before and thirty days after the promotion;

(ii) There is a written agreement executed before the promotion begins that is signed by an officer of the charita-

ble organization and the person in charge of the retail establishment. This agreement must include the retail establishment's contribution to the organization as a result of this promotion and the charitable organization's permission to use its name. It must be filed with the corporations division by the party specified in the contract and each party must have a copy on file;

(iii) The retail establishment has a financial statement of the fund raising campaign on file, which, upon the attorney general's written request, it can produce within ten working days; and

(iv) The retail establishment complies with the requirements of RCW 19.09.100, which control the conditions of solicitations.

[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 Form. Commercial fund raisers registering under the act shall use the commercial fund raiser registration form available in the Office of the Corporations Division or may provide the required information topically sectioned in the exact following manner:

(1) Section I. The name, physical and mailing address, and telephone number of the commercial fund raising entity; the name, address, and telephone number of the individual responsible for the activities of the entity in Washington; and a list of the states and Canadian provinces in which the entity has solicited funds;

(2) Section II. The name, address, and telephone number of the owner(s) and principal officer(s) of the commercial fund raising entity; and the names of the three officers or employees receiving the greatest amount of compensation from the organization;

(3) Section III. The name and address of the entity that prepares, compiles, reviews, or audits the financial statement in the form of a solicitation report;

(4) Section IV.

(a) For an entity that has never before registered under the solicitations act, a financial statement in the form of a solicitation report based on the aggregate financial fund raising conducted in other states or, if an accounting year has not been completed in any state, a realistic, good-faith estimate of anticipated revenue, expenditures, and distributions to charitable organizations based on contracts in existence; and for a registrant a solicitation report based on the most recently completed fiscal year. The report shall contain the following information:

(i) The number and types of fund raising services to be conducted;

(ii) The name of each charitable organization to whom this entity will provide fund raising services;

(iii) The name, address, and telephone number of any other commercial fund raiser to be retained in the conduct of providing fund raising services;

The commercial fund raiser who has not registered under this act before and filing a solicitation report based on estimates, shall file, by the end of the seventh operating month, a six month report containing actual financial information.

(b) For registrants, a financial statement in the form of a solicitation report based on the previous accounting year. The report shall contain the following information:

(i) The number and types of fund raising services conducted;

(ii) The name of each charitable organization to whom this entity has provided fund raising services;

(iii) The total value of contributions received on behalf of each charitable organizations by or as response to the commercial fund raiser, its affiliate or another entity retained by the commercial fund raiser;

(iv) The actual amounts of money raised for each charitable organization after the fund raising costs paid by each charitable organization has been deducted in accordance with the written agreement made prior to the solicitation;

(v) The name, address, and telephone number of any other commercial fund raiser retained in the conduct of providing fund raising services;

(5) Section V.

(a) For funds that were raised and paid on a net revenue basis to each contracting organization or for each campaign in which the charitable organization paid any portion of the expenses, a financial statement in the form of a solicitation report consistent with the audited annual financial statement signed by the entity who is listed as required by sub-section (3) of this regulation; or

(b) For funds that were raised and paid on a percentage of gross revenue basis, a financial statement in the form of a solicitation report, which shows the total revenue from each campaign conducted for each individual organization and the amount received by each charitable organization. This report must be verified and signed by the entity, who is required to be listed in sub-section (3) of this section, and the president or treasurer of the charitable organization for whom the funds were raised. The fund raiser shall submit individual solicitation reports for each campaign.

(6) Section VI. An irrevocable appointment of the secretary to receive service of process in non-criminal proceedings.

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

[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 434-120-220 Change in status, notification. A commercial fund raiser shall do the following:

(1) Notify the corporations division of a change in principal officer, owner, or Washington representative within thirty days after the change.

(2) Notify the corporations division of a change in business structure within thirty days, register the restructured or newly named entity as a new commercial fund raiser and include evidence of separate bonding.

(3) Notify the corporations division of a change in business name within thirty days, register the new name, and include evidence of bonding in the new name. If the fund raiser will use both the existing name and the new name, include evidence of separate bonding for each name and include a fee of ten dollars.

[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.]

WAC 434-120-225 Annual reregistration. Each commercial fund raiser shall reregister annually at the same time as it files either the annual license renewal for profit corporations or annual report for nonprofit corporations, whichever is appropriate. If the commercial fund raiser is not registered as a corporation, it shall reregister annually by the last working day of the month (the anniversary date) of the original registration.

[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 organization and a charitable organization. A commercial fund raiser and charitable organization entering into a contract shall register the contract by completing the corporations division contract registration form and attaching a copy of the written contract. It shall be filed before the commencement of the campaign. There is a ten dollar fee for filing the copy of the contract in the corporations division. Both the contract and registration form shall be signed by the commercial fund raiser owner or principal and the charitable organization president, treasurer, or comparable officer. In addition to the statutory requirements of RCW 19.09.097, the terms of the contract shall include who will maintain the donor list. The commercial fund raiser shall be responsible for filing the contract.

[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 434-120-250 Fees. All commercial fund raisers shall pay an original registration fee at the time of filing and a yearly reregistration fee.

(1) The fee for original registration in this state is two hundred fifty dollars.

(2) The annual renewal fee is one hundred seventy-five dollars.

(3) The fee for filing changes in any information previously filed under RCW 19.09.075, 19.09.079, and WAC 434-120-215 or for filing a contract is ten dollars.

(4) The penalty is fifty dollars for failing to reregister within sixty days of the due date. Beginning on the sixty-sixth day or following administrative dissolution of the corporation, whichever is later, the commercial fund raiser shall pay an additional penalty of one hundred dollars for each unregistered year for up to two years or shall register as a new entity. These penalties are cumulative.

Any commercial fund raiser failing to reregister and conducting business may be subject to other penalties and remedies, which may be cumulative and not exclusive and be imposed by law.

(5) The fee for expedited in-person service is twenty dollars for any and all transactions within one commercial fund raiser file.

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

[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 Auditing standards. Each commercial fund raiser shall make one or more annual solicitation reports for each campaign conducted or in which

it participated, whether engaged by another commercial fund raiser or by a charitable organization to solicit or conduct a solicitation. Each solicitation report shall be signed by the entity listed under WAC 434-120-215(3), who attests that the figures are consistent with the annual financial statement:

(1) Those whose solicitations or offers to solicit result in less than three hundred fifty thousand dollars from all contributions made on behalf of charitable organizations in Washington shall have on file for three years the complete compilation, review, or audit report of the financial statement that was filed in the form of a solicitations report and signed by the entity named as required by WAC 434-120-215(3).

(2) Those whose solicitations and offers to solicit result in more than three hundred fifty thousand dollars from all contributions made on behalf of charitable organizations in the state of Washington shall have on file an audit report of the financial statement that was filed in the form of a solicitation report and signed by the entity named as required by WAC 434-120-215(3).

(3)(a) A commercial fund raiser who engages another commercial fund raiser to solicit funds or conduct a solicitation on behalf of a charitable organization is responsible for and shall include the total contributions and the total expenses related to that campaign in its solicitations report of that campaign.

(b) If a reporting commercial fund raiser's contributions and expenses for a campaign are 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.

The annual financial statement in the form of a solicitation report, as verified in accordance with the auditing standards, shall be filed with the application required in WAC 434-124-215.

(4) Upon written demand by the secretary, the attorney general, or the county prosecutor, a commercial fund raiser shall submit an audit report for the year requested within thirty working days.

[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. (1) A registering commercial fund raiser, as principal, shall submit proof of execution of a surety bond with one or more sureties whose liability in the aggregate will equal at least fifteen thousand dollars;

(2) 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: 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 434-120-265 Exemption from surety bond. A commercial fund raiser who can be classified as "product seller," as defined in RCW 7.72.010, may be exempt from the surety bond requirement in WAC 434-120-260 when:

(i) All proceeds for the life of the entity, including shareholder dividends, are dedicated to a single registered charitable trust or single registered charitable organization;

(ii) A written contract with the charitable trust or organization stating the agreement of the receiver to accept and the product seller to donate all proceeds is executed;

(iii) The contract is filed by the product seller with the corporations division;

(iv) "All proceeds" is the remainder left after subtracting indirect and direct expenses of bringing the product to the buyer; and

(v) An annual financial statement in the form of a solicitation report, signed by the entity making the audit report and the president, is filed with the corporations division (see WAC 434-120-215(4)).

[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.]

WAC 434-120-270 Impairment of surety bond. In the event that a final judgement 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 judgement claims.

[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.]

WAC 434-120-300 Who shall register. (1) Any trustee as defined in RCW 11.110.020 holding property in trust for a public charitable purpose and any corporation formed for the administration of a charitable trust or holding assets subject to limitations permitting their use only for charitable, religious, eleemosynary, benevolent, educational, or similar purposes shall register with the office of the secretary of state, corporations division.

(2) Exempt from registration under the Trust Act are the following:

(a) Any trustee making distributions only to individuals or organizations expressly named in the governing instrument or mere titleholders, custodians, or depositaries of property held for charitable purposes who have no powers or duties to administer such property;

(b) Governmental bodies such as the United States, any state, territory, or possession of the United States, the District of Columbia, Puerto Rico, or any of their agencies or governmental subdivisions;

(c) Religious bodies incorporated as tax exempt religious organizations, and subsidiary organizations under their auspices:

(i) Charitable agencies or organizations affiliated with and forming an integral part of the religious body, or operated, supervised, or controlled directly by the religious body; or

(ii) Any officer of a religious body holding property for religious purposes;

To be exempt under this act, a newly formed religious body, or subsidiary organizations, as described in subsection (2)(c) must be able to show that it is seeking tax exempt status from the federal Internal Revenue Service. If a written declaration granting the tax exempt status is not received within two years of formation, the organization must file the trust immediately.

(3) Nonprofit educational institutions having a course of studies equivalent to that of a public school or college operated by a Washington state school district or by Washington state.

[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 When to register. Any trustee required to file under this act must file a copy of the instrument establishing title, powers, and duties and an inventory of the assets of the trust.

(1) A trustee of a charitable or mixed purpose trust must file within two months of receiving control of the body of the trust.

(2) A trustee or the life tenant of a vested charitable remainder preceded by a term or life estate must file within two months of the termination of the term or life estate or when trust income or principal is authorized or required to be used for a charitable purpose, whichever comes first.

(4) A trustee of an instrument containing only contingent gifts or remainders to charitable purposes, shall file within two months of the authorization or requirement to use the trust principal or income for a charitable purpose.

Trustees exempt from reporting under RCW 11.110.073 shall file, in addition to the requirements listed, a copy of the declaration of the federal income tax-exempt status, if one is required under federal tax law, or other basis for the claim for exemption and annually, a copy of each publicly available United States tax or information return or report of the trust that is filed with the Internal Revenue Service. As described in statute, these shall include banks or trust companies that are acting as trustees and are subject to examination by a state or federal government body; the governing bodies of nonprofit community foundations or other nonprofit foundations incorporated for charitable purposes, which may accept tax exempt contributions; or governing bodies of hospitals that are nonprofit and charitable, unless formed pursuant to or in connection with existing charitable trusts.

[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 434-120-310 How to register—Form. Charitable trusts using the assets for charitable purposes and registering under the trust act shall use the combined

charitable organization, charitable trust, and public benefit form available in the corporations division or may provide the required information, under oath, topically sectioned exactly in the following manner:

(1) Section I. The name, address, and telephone number of the charitable trust, foundation, corporation, or trustee and the type of instrument creating or governing the organization, corporation, or trust, the date of the governing instrument, and the location where it is filed;

(2) Section II. The names and addresses of the trustees or corporate officers and directors;

(3) Section III. The purpose of the charitable trust; the names and addresses of beneficiaries or the selected group of persons (class or classes) or activities which the charitable trust designates;

(4) Section IV. Whether or not the trust has a federal Internal Revenue Service tax exempt status or Washington state real or personal property exemptions, and the basis for each exemption. Attach a copy of the application for federal tax exempt status, or the declaration of this status if granted by the Internal Revenue Service under 26 U.S.C. 501 (c)(3), and a copy of the application for exemption from the state of Washington;

(5) Section V. An inventory with a description and value of the charitable corporation or trust assets, including a statement of the current market value of such assets, and statement of liabilities of the trust. An audited statement made according to GAAP may be submitted to comply with this section only. Include the name and address of the entity that prepares, compiles, reviews, or audits the financial statement of the charitable trust;

(6) Section VI: The titles of the trust instruments or articles of incorporation, copies of which must be attached to the registration report; and

(7) An irrevocable appointment of the secretary to receive service of process in noncriminal proceedings.

All charitable solicitation trust registrations shall be signed by the responsible trustee or president, treasurer, or comparable officer of the organization.

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

[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 434-120-320 Content of annual reports. The reports shall contain the information as required by the United States Internal Revenue Service 1993 Form 990, 990PF, or 990EZ. The report shall also include the name of the trust and trustee(s) or officers. It shall specifically contain and highlight a statement of the current market value of assets of the charitable trust or organization. Information may be submitted in any of the following forms:

(1) The Form 990, *Return of Organization Exempt from Income Tax*, the Form 990EZ, *Short Form, Return of Organization Exempt from Income Tax*, or the Form 990PF, *Return of Private Foundation*, filed with the federal Internal Revenue Service; or

(2) A copy of the annual account filed by the trustee in any court having jurisdiction of the trust; or

(3) A copy of an audit certified as being true and correct and in accordance with generally accepted accounting principles by any certified public accountant and containing substantially the information required as an annual report; or

(4) An organization not required to file a federal tax return because its gross receipts are not more than twenty-five thousand dollars annually, and not required to have an audited annual statement shall submit a statement signed by the president, treasurer, and one other officer showing the information required by this section.

This annual report shall be filed, under oath and executed by an affidavit, by one or more trustees responsible for the trust or an officer of the corporation, association, or organization.

[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.]

WAC 434-120-330 Annual fees. (1) Charitable trusts registering for the first time shall pay a fee of twenty-five dollars. When renewal is combined with filing an annual nonprofit corporation report the fee shall be twenty-five dollars. If an organization simultaneously files renewals under the Nonprofit Corporations Act, the Charitable Solicitations Act, and the Charitable Trust Act, the annual renewal fee shall be thirty dollars for all three, or if renewing under the Charitable Trusts Act, the Charitable Solicitations Act, the public benefits provision, and filing a nonprofit corporation annual report, the fee shall be thirty dollars for all four.

(2) For all expedited in-person service, the fee is twenty dollars for one or more transactions within one charitable trust file.

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

[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 434-120-335 When to file annual reports. Annual reports shall be filed at the same time as renewal or annual reports of corporation status or as charitable solicitation annual reports. If the trust is not registered under any of the corporation acts or the Charitable Solicitations Act, the annual report shall be filed by the last day of the same month of each year (the anniversary date) as the original charitable trust filing with the secretary of state.

[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.]

WAC 434-120-340 Annual reports suspended under certain conditions. The secretary may suspend the filing of annual reports of a particular trust for a reasonable, specifically designated time upon written application of the trustee to the secretary. The secretary, upon agreement to suspend, will file in the register of charitable trusts a statement that the interests of the beneficiaries will not be prejudiced and periodic reports are not required by the secretary. Trusts that may be included in this category are those that designate

a specific beneficiary at formation but permit the officers to exercise some discretion in choosing beneficiaries at the time of dissolution. The trust or organization shall continue to pay the annual renewal fee, even if reports are not due.

[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.]

WAC 434-120-350 Notifying the Attorney General of litigation. In accordance with WAC 44-01-140, the trustee has a duty to notify the attorney general in writing of all judicial proceedings involving or affecting the charitable trust or its administration.

[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.]

Chapter 434-600 WAC PROMULGATION

WAC

434-600-010 General purpose.

WAC 434-600-010 General purpose. These regulations are adopted under the provisions of chapter 40.14 RCW as amended by section 1, chapter 10, Laws of 1971 ex. sess. and chapter 54, Laws of 1973, in order to furnish procedures for the management, disposition, and preservation of public records of state and local agencies.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-600-010, filed 1/21/93, effective 2/21/93.]

Chapter 434-610 WAC DEFINITIONS

WAC

434-610-010	"Agency" defined.
434-610-020	"Public record" defined.
434-610-025	"Writing" defined.
434-610-030	"Records classification" defined.
434-610-040	"Official public records" defined.
434-610-050	"Office files and memoranda" defined.
434-610-060	"Record series" defined.
434-610-070	"Retention period" defined.
434-610-080	"Long term records" defined.
434-610-090	"Archival records" defined.
434-610-100	"Retention schedule" defined.
434-610-110	"Scheduled records" defined.
434-610-120	"Division records" defined.

WAC 434-610-010 "Agency" defined. "Agency" means any department, office, commission, board, or division of state government; and any county, city, district, or other political subdivision or municipal corporation or any department, office, commission, court, or board or any other state or local government unit, however designated.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-610-010, filed 1/21/93, effective 2/21/93.]

WAC 434-610-020 "Public record" defined. "Public records" means any paper, correspondence, completed form, record book, photograph, map, or drawing, regardless of physical form or characteristics, and including records stored

on magnetic, electronic, or optical media, and including all copies thereof, that have been made by any agency or received by it in connection with the transaction of public business. And includes any writing containing information relating to the conduct of government or the performance of government or proprietary function prepared, owned, used, or retained by the state or local agency regardless of physical form or characteristics.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-610-020, filed 1/21/93, effective 2/21/93.]

WAC 434-610-025 "Writing" defined. "Writing" means handwriting, typewriting, printing, photostating, photographing, and every other means of recording any form of communication or representation, including letters, words, pictures, sounds, symbols, or combinations thereof, and all papers, maps, magnetic tape, punched cards, discs, drums, and other documents.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-610-025, filed 1/21/93, effective 2/21/93.]

WAC 434-610-030 "Records classification" defined. "Records classification" means the designation of a record as either an official public record or as an office file and memorandum, as those terms are defined by RCW 40.14.010 and by these regulations.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-610-030, filed 1/21/93, effective 2/21/93.]

WAC 434-610-040 "Official public records" defined. "Official public records" means all original or most important copies of vouchers, receipts, and other documents necessary to isolate and prove the validity of every transaction relating to the receipt, use, and disposition of all public property and public income from all sources whatever; all agreements and contracts to which the state of Washington or any agency thereof may be a party; all fidelity, surety, and performance bonds; all claims filed against the state of Washington or any agency thereof; all records and documents required by law to be filed with or kept by the state of Washington or any agency thereof; all legislative records as defined in section 2, chapter 1, Laws of 1971, ex. sess., and chapter 2, Laws of 1971 ex. sess.; and all other documents or records determined by the state or local records committees to be official public records.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-610-040, filed 1/21/93, effective 2/21/93.]

WAC 434-610-050 "Office files and memoranda" defined. "Office files and memoranda" means all records, correspondence, exhibits, record books, booklets, drawings, maps, completed forms, or documents produced or received by the agency but not defined and classified as official public records; all documents and reports made for the internal administration of the office to which they pertain, but not required by law to be filed or kept with such agency; and all other documents or records determined by the state or local records committees to be office files and memoranda.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-610-050, filed 1/21/93, effective 2/21/93.]

WAC 434-610-060 "Record series" defined.

"Record series" means any group of related records which is filed and used as a unit and which permits evaluation as a unit for disposition purposes.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-610-060, filed 1/21/93, effective 2/21/93.]

WAC 434-610-070 "Retention period" defined.

"Retention period" means the period of time that must elapse before a specific record is eligible for disposal or transfer in accord with approved retention schedules.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-610-070, filed 1/21/93, effective 2/21/93.]

WAC 434-610-080 "Long term records" defined.

"Long term records" means records which have an enduring administrative, legal, or financial value and in consequence thereof, must be retained and preserved more than six year.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-610-080, filed 1/21/93, effective 2/21/93.]

WAC 434-610-090 "Archival records" defined.

"Archival records" means those public records of state and local government agencies which are determined by the state archivist as having continued historical value, must be permanently preserved and have been or may be transferred to the custody of the division of archives after their approved retention has been met.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-610-090, filed 1/21/93, effective 2/21/93.]

WAC 434-610-100 "Retention schedule" defined.

"Retention schedule" means a compilation of records of an office by name and description which indicates the length of time each record series must be retained and authorizing its disposition.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-610-100, filed 1/21/93, effective 2/21/93.]

WAC 434-610-110 "Scheduled records" defined.

"Scheduled records" are those public records which have been inventoried in accord with these regulations and approved for disposition and/or transfer to the records center but remain under the jurisdiction of the agency of origin.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-610-110, filed 1/21/93, effective 2/21/93.]

WAC 434-610-120 "Division records" defined.

"Division records" are those records pertaining to the operations of the division of archives and records management.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-610-120, filed 1/21/93, effective 2/21/93.]

**Chapter 434-615 WAC
CUSTODY OF PUBLIC RECORDS**

WAC

434-615-010	Public records as public property.
434-615-020	Custody.
434-615-030	Authority to transfer records.

WAC 434-615-010 Public records as public property. All public records shall be and remain the property of the state or local agency. They shall be delivered by outgoing officials and employees to their successors and shall be preserved, stored, transferred, destroyed, and otherwise managed, only in accordance with the provisions of chapter 40.14 RCW or as otherwise provided for by law and by these regulations.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-615-010, filed 1/21/93, effective 2/21/93.]

WAC 434-615-020 Custody. Unless otherwise provided by law, public records must remain in the legal custody of the office in which they were originally filed, which shall be considered the office of record, or shall be destroyed or transferred pursuant to instructions from the state or local records committee as required by chapter 40.14 RCW. They shall not be placed in the legal or physical custody of any other person or agency, public or private, or released to individuals, except for disposition pursuant to law or unless otherwise expressly provided by law or by these regulations.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-615-020, filed 1/21/93, effective 2/21/93.]

WAC 434-615-030 Authority to transfer records. In lieu of office retention, all state agency records not required in the current operation of the office where they are made or kept, and all records of every state agency, commission, committee, or any other activity of state or local government which may be abolished or discontinued, shall be transferred to the state archives and records center until eligible for disposition in accord with approved records retention schedules. State records designated by the state archivist as being archival or potentially archival shall be transferred to the legal and physical custody of the state archives or to a repository designated by the state archivist so that the valuable historical records of the state may be centralized, made more widely available for research, and insured permanent preservation.

Local government agency records designated by the state archivist as of primarily historical interest may be transferred to the state archives, or one of its designated regional depositories, in order to relieve local offices of the burden of housing them, to insure their preservation, and to make them available for reference or study. Officials of local agencies are authorized to transfer records in their custody which are no longer in current use to the Washington state archives. The state archives is not under obligation to acquire such records and will accept only records deemed valuable as a historical source. Any transfer must be by concurrent agreement, excepting wherein records are selected for preservation as historical sources from records retention

schedules submitted to the local records committee for disposition authorization.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-615-030, filed 1/21/93, effective 2/21/93.]

Chapter 434-620 WAC POWERS AND DUTIES OF THE STATE ARCHIVIST

WAC

434-620-010 Powers and duties of the state archivist.

WAC 434-620-010 Powers and duties of the state archivist. The division of archives and records management is established in the office of the secretary of state. The division is administered by the state archivist and is the primary archival and records management agency of Washington state government. In order to insure the proper management and safekeeping of public records, the state archivist, through the several sections of the division, carries out the following functions:

- (1) Manages the archives of the state of Washington;
- (2) Centralizes the archives of the state of Washington to make them available for reference and scholarship, and to insure their proper preservation;
- (3) Inspects, inventories, catalogs, and arranges records retention and transfer schedules on all record files of all state departments and other agencies of state government;
- (4) Insures the maintenance and security of all state public records and establishes safeguards against unauthorized removal or destruction;
- (5) Establishes and operates such state records centers as may from time to time be authorized by appropriation for the purpose of preserving, servicing, screening, and protecting all state public records which must be retained temporarily or permanently, but which need not be kept in office space and equipment;
- (6) Adopts rules under chapter 34.05 RCW:
 - (a) Establishing standards for the durability and permanence of public records maintained by state and local agencies;
 - (b) Governing procedures for the creation, maintenance, transmission, or reproduction of public documents or records in a manner consistent with current standards, policies, and procedures of the department of information services for the acquisition of information technology;
 - (c) Governing the accuracy and durability of photographic, optical, electronic, or other images used as public records;
 - (d) Carrying out other provisions of chapter 40.14 RCW.
- (7) Operates a central microfilm bureau which will microfilm, at cost, records approved for filming by the head of the office of origin and the archivist; approves microfilming projects undertaken by state departments and other agencies of state government; and maintains proper standards for this work;
- (8) Maintains necessary facilities for the review of records approved for destruction and for their economical disposition; directly supervise such destruction of records as should be authorized by law;

(9) Provides assistance to agencies of local government in records management related matters;

(10) Manages a state-wide essential records protection program including the operation of an essential records storage facility, and serves as depository for essential record microfilms for state and local government agencies.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-620-010, filed 1/21/93, effective 2/21/93.]

Chapter 434-624 WAC POWERS AND DUTIES OF THE STATE RECORDS COMMITTEE

WAC

434-624-010	Membership.
434-624-020	Committee officers—Duties.
434-624-030	General powers of the committee.
434-624-040	General duties of the committee.
434-624-050	Committee meetings.

WAC 434-624-010 Membership. The chief examiner of the division of departmental audits of the state auditor's office, the state archivist, a representative appointed by the attorney general and a representative appointed by the director of the office of financial management shall constitute a committee to be known as the state records committee.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-624-010, filed 1/21/93, effective 2/21/93.]

WAC 434-624-020 Committee officers—Duties. The chief examiner of the division of departmental audits of the state auditor's office shall be ex officio chairperson of the state records committee. The representative appointed by the attorney general shall be vice-chairperson. The state archivist shall act as secretary and shall be responsible for the proper recording of its proceedings.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-624-020, filed 1/21/93, effective 2/21/93.]

WAC 434-624-030 General powers of the committee. The state records committee may adopt appropriate procedures for records disposition authorization, scheduling, and other matters relating to the retention, preservation, or destruction of public records of state agencies; may exercise such further powers as are granted by chapter 40.14 RCW or by any other statute.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-624-030, filed 1/21/93, effective 2/21/93.]

WAC 434-624-040 General duties of the committee. The committee shall review records retention and disposition schedules submitted to it for authorization and may veto, approve, or amend the schedule or any or all records series contained therein. Approval of a schedule or amended schedule shall be by majority vote of the state records committee members.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-624-040, filed 1/21/93, effective 2/21/93.]

WAC 434-624-050 Committee meetings. The state records committee shall meet in open session on the first Wednesday of each month at 9:00 a.m. to consider all business relevant to the duties of the committee, at the office of the state archivist, Olympia, Washington.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-624-050, filed 1/21/93, effective 2/21/93.]

Chapter 434-626 WAC

POWERS AND DUTIES OF THE STATE AGENCY RECORDS OFFICERS

WAC

434-626-010	Designation.
434-626-020	Powers and duties of agency records officers.

WAC 434-626-010 Designation. The head of each agency of state government shall designate a records officer to supervise the agency records management program and to represent the agency in all its contacts with the state records committee and the division of archives and records management.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-626-010, filed 1/21/93, effective 2/21/93.]

WAC 434-626-020 Powers and duties of agency records officers. To facilitate the state records management program, agency records officers shall have reasonable access to all records of the agency, wherever kept, for the purposes of inventorying and scheduling their retention and transfer and shall perform the following duties.

(1) Approve all records inventory and destruction requests which are submitted to the state records committee by agency offices.

(2) Review the inventory, or manage the inventory, of all agency public records at least once during a biennium for disposition scheduling and transfer action, in accordance with procedures prescribed by the state archivist and the state records committee.

(3) Analyze records inventory data, examine and compare divisional or unit inventories for duplication of records, and recommend to the state archivist and state records committee minimal retentions for all copies commensurate with legal, financial, and administrative needs.

(4) Review established records retention schedules at least biennially to insure that they are complete and current.

(5) Consult with other staff of the agency responsible for the maintenance of specific records regarding records retention and transfer recommendations.

(6) Administer the agency essential records program including an annual review and update of the agency essential records schedule in accordance with chapter 40.10 RCW and procedures established by the state archivist. Participate in the agency disaster preparedness plan as it relates to records protection and recovery in accord with guidelines provided by the state archivist.

(7) Exercise internal control over the acquisition of filing, microfilming, and other recording equipment and services.

(8) Coordinate other aspects of the agency records management program pursuant to law or these regulations.

[Statutory Authority: Chapter 40.14 RCW. 93-04-001, § 434-626-020, filed 1/21/93, effective 2/21/93.]

Chapter 434-660 WAC

STANDARDS FOR THE ACCURACY, DURABILITY AND PERMANENCE OF PUBLIC RECORDS

WAC

434-660-010	Statutory authority.
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WAC 434-660-010 Statutory authority. The state archivist shall adopt rules under chapter 34.05 RCW setting standards for the durability and permanence of public records maintained by state and local agencies:

(1) Governing procedures for the creation, maintenance, transmission, or reproduction of photographic, optical, electronic, or other images of public documents or records in a manner consistent with current standards, policies, and procedures of the department of information services;

(2) Governing the accuracy and durability of photographic, optical, electronic or other images used as public records. Reference RCW 40.14.020.

[Statutory Authority: Chapter 40.14 RCW. 93-19-051, § 434-660-010, filed 9/10/93, effective 10/11/93.]

Title 437 WAC

SENTENCING GUIDELINES COMMISSION

Chapters

437-10 Bylaws.

Chapter 437-10 WAC

BYLAWS

WAC

437-10-030	Absences of members from meetings.
437-10-040	Quorum.
437-10-060	Voting procedures.

WAC 437-10-030 Absences of members from meetings. Any member who misses three consecutive meetings will have the fact called to that member's attention by the chair of the sentencing guidelines commission with the request that the member reconsider his or her ability to continue as a member. The chair shall also advise the governor of situations regarding absenteeism which the chair deems appropriate to call to the attention of the governor and request that the governor consider a replacement for that member.

[Statutory Authority: RCW 9.94A.060 (2)(b). 93-24-111, § 437-10-030, filed 12/1/93, effective 1/1/94. Statutory Authority: Chapter 9.94A RCW. 84-23-048 (Order 84-01), § 437-10-030, filed 11/19/84.]