Chapter 434-112 WAC
CORPORATIONS AND CHARITIES DIVISION PROGRAM
SERVICES, PROCEDURES AND FEES

WAC 434-112-005 Purpose. These rules establish procedures and fee schedules for filings, for expedited services, and for access to public records in the corporations and charities division of the office of the secretary of state. These rules are adopted pursuant to Titles 23, 23B, 24, and 25 RCW and chapters 11.110, 11.11, 19.09, 19.166, 19.77, 26.60, and 43.07, and 46.64 RCW.

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DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER


WAC 434-112-010 Services provided by the corporations and charities division. (1) The division includes the corporations program and the charities program.

2. The corporations program provides the following services:
(a) Business filings under chapters 18.100, 23.78, 23.86, 23.90 RCW, and Titles 23B and 25 RCW;
(b) Nonprofit organization filings under Title 24 RCW;
(c) Trademark registration under chapter 19.77 RCW;
(d) Certification authority licensing under chapter 19.34 RCW, the Electronic Authentication Act;
(e) Registration of international student exchange programs under chapter 19.166 RCW;
(f) Registration under the Immigration Assistant Practices Act, chapter 19.154 RCW;
(g) Apostilles under RCW 42.44.180;
(h) Agent for service of process on motorists under RCW 46.64.040;
(i) Agent for service of process on defendants in actions for recovery of damages for motor vehicle theft, as authorized by RCW 9A.56.078;
(j) Agent for service of process for those entities and under those circumstances listed in (a), (b), and (c) of this subsection;
(k) Registration of state registered domestic partnerships under chapter 26.60 RCW and RCW 43.07.400.
(3) The charities program provides the following services:
(a) Registrations under the Charitable Solicitations Act, chapter 19.09 RCW including:
(i) Charitable organizations;
(ii) Commercial fund-raisers; and
(iii) Fund-raising contracts;
(b) Registration of charitable trusts under chapter 11.110 RCW;
(c) Publication of the trust directory; and
(d) Agent for service of process for those entities and under those circumstances listed in (a) and (b) of this subsection.


WAC 434-112-020 Office hours. Office hours are from 8:00 a.m. to 5:00 p.m. daily, Monday through Friday, excluding legal holidays. Walk-in, counter services and emergency counter services are available for an expedited fee under WAC 434-112-080.

WAC 434-112-025 Documents delivered after normal working hours. (1) Documents, including substitute service of process on the secretary of state, delivered after the normal working hours of 8:00 a.m. to 5:00 p.m., will be treated as though received on the next working day.

(2) Filings submitted online or by fax will be treated as though received as of the date and time the division's computer system or fax machine records the complete submission and credit card approval for the transaction.

(3) The secretary assumes no responsibility for any form of delivery other than that:

(a) Received personally by an employee of the office of the secretary of state; or

(b) Received by the division's computer system or fax machine as a result of an electronic filing.

[Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, [19.77.030, 19.77.050, 19.77.060, 23.86.075, 23.90.050, 23B.01.200, [23B.01.220, 24.03.007, [24.03.302, [24.03.3405, [24.03.3410, 24.06.290, [24.06.440, [24.06.445, [24.06.450, [24.06.455, [24.06.485, 25.10.006, [25.10.171, [25.10.1605, [25.10.1610, [25.10.1916, [25.10.1921, 25.10.1507, [25.15.810, 43.07.120, [43.07.128, [43.07.130, 46.64.040. WSR 10-20-150, § 434-112-025, filed 10/6/10, effective 11/6/10.]

WAC 434-112-040 Document standards for filings. (1) All corporations related filings are returned to the registered agent for the entity when processing is complete unless the filing indicates otherwise.

(2) Correspondence pertaining to a charities program filing is sent to the entity's mailing address of record when processing is complete unless the filing indicates otherwise.

(3) The corporations and charities programs may reject and return documents that are not legible or not able to be recorded as an image with adequate resolution and clarity, or are not complete.

Documents completed in pencil will not be accepted for filing.

[Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, [19.77.030, 19.77.050, 19.77.060, 23.86.075, 23.90.050, 23B.01.200, [23B.01.220, 24.03.007, [24.03.302, [24.03.3405, [24.03.3410, 24.06.290, [24.06.440, [24.06.445, [24.06.450, [24.06.455, [24.06.485, 25.10.006, [25.10.171, [25.10.1605, [25.10.1610, [25.10.1916, [25.10.1921, 25.10.1507, [25.15.810, 43.07.120, [43.07.128, [43.07.130, 46.64.040. WSR 10-20-150, § 434-112-040, filed 10/6/10, effective 11/6/10.]

WAC 434-112-045 Rejection of documents. (1) The corporations and charities programs may reject documents under WAC 434-112-040.

(2) Additional information or payment may be requested by telephone, fax, e-mail or letter.

(3) The corporations and charities programs may hold documents for up to thirty days to await additional information or funds needed to complete the filing. This time may extend to forty-five days if the filing party is making good faith efforts to complete the filing.

[Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, [19.77.030, 19.77.050, 19.77.060, 23.86.075, 23.90.050, 23B.01.200, [23B.01.220, 24.03.007, [24.03.302, [24.03.3405, [24.03.3410, 24.06.290, [24.06.440, [24.06.445, [24.06.450, [24.06.455, [24.06.485, 25.10.006, [25.10.171, [25.10.1605, [25.10.1610, [25.10.1916, [25.10.1921, 25.10.1507, [25.15.810, 43.07.120, [43.07.128, [43.07.130, 46.64.040. WSR 10-20-150, § 434-112-045, filed 10/6/10, effective 11/6/10.]

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the filer indicates that an electronic response is acceptable.
The completed filing via e-mail or other electronic means if
filed 1/23/04, effective 2/23/04.

(2) Subsection (1) of this section does not apply to:
(a) Filings completed electronically;
(b) Summons and complaints; and
(c) Specimens provided in support of a trademark filing.

(3) The corporations and charities programs will retain a
digital image of the record submitted for filing, and on com-
pletion of the filing will return to the filer a copy of the digital
image with a "Filed" endorsement.

(4) The corporations and charities programs may return
the completed filing via e-mail or other electronic means if
the filer indicates that an electronic response is acceptable.

[Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.007, 19.77.015, 19.77.030,
19.77.050, 19.77.060, 23.86.075, 23.90.050, 23B.01.020, 23B.01.0220,
24.03.007, [24.03.302, [24.03.3045, 24.03.405, 24.03.410, 24.06.290, 24.06.440,
24.06.445, 24.06.450, 24.06.455, 24.06.485, 25.10.006, [25.10.1]171,
[25.10.1605, [25.10.1610, [25.10.1916, [25.10.1921, 25.15.007, [25.15.8]10,
43.07.120, [43.07.128, [43.07.130, 46.64.040. WSR 10-20-150, § 434-112-050,
filed 10/6/10, effective 11/6/10. Statutory Authority: RCW 23B.01.200(2),
24.03.007, [24.03.3008, 25.15.007, [25.15.9]10,
19.09.315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-112-050,
filed 1/23/04, effective 2/23/04.]

WAC 434-112-055 Registered office address—
Requirements. (1) A post office box address may be used in
addition to a registered Washington geographic office
address.
(2) The registered agent is required to notify the office of
the secretary of state and the corporation of any changes in
either the street address or the post office box address as soon
as possible.

[Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, 19.77.030,
19.77.050, 19.77.060, 23.86.075, 23.90.050, 23B.01.020, 23B.01.0220,
24.03.007, [24.03.302, [24.03.3045, 24.03.405, 24.03.410, 24.06.290, 24.06.440,
24.06.445, 24.06.450, 24.06.455, 24.06.485, 25.10.006, [25.10.1]171,
[25.10.1605, [25.10.1610, [25.10.1916, [25.10.1921, 25.15.007, [25.15.8]10,
43.07.120, [43.07.128, [43.07.130, 46.64.040. WSR 10-20-150, § 434-112-050,
filed 10/6/10, effective 11/6/10.]

WAC 434-112-060 Initial and annual reports—Form
of content. (1) Any corporation filing under Title 23B RCW,
shall file its initial annual report electronically, or on the form
provided by the secretary of state, or shall clearly and concisely section in the
following manner:
(a) Section 1. Corporate name, registered agent name
and physical office address currently on file with the corpora-
tions program, the unified business identification 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 since the articles were filed,
include the effective date of the change and the new name or
address with the agent’s signature signifying acceptance of
the appointment; and
(c) Section 3. Address of principal place of business in
Washington or, if a foreign corporation, the principal office
address as stated in original incorporation in foreign jurisdic-
tion; for both domestic and foreign corporations, the corpora-
tion telephone number, e-mail address, and a brief statement
of nature of business;
(d) Section 4. A list of names and addresses of all corpo-
rate officers and directors; and
(e) Section 5. Signature and title of either the chair or
president of the board of directors or an officer listed within
the report.
(2) All profit and nonprofit corporations shall file their
annual reports electronically, or on the form prescribed by the
secretary of state, or clearly and concisely sectioned in the
following manner:
(a) Section 1. Corporate name and registered agent and
office address currently on file with the corporations pro-
gram, the unified business identification 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. Statement of purpose, or, if a foreign profit
or nonprofit corporation, a statement of activities conducted
and an address of principal office;
(d) Section 4. A list of names and addresses of all corpo-
rate officers and directors; and
(e) Section 5. The signature of either the chair or presi-
dent of the board of directors or an officer listed within the
report.
All annual reports must be accompanied by the statutory
fee under WAC 434-112-085.
Any entity formed under Titles 23, 23B, and 25 RCW
must disclose any transfer in the controlling interest of the
entity and any interest in real property on the annual report,
under RCW 43.07.390.

[Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, 19.77.030,
19.77.050, [19.77.060, 23.86.075, 23.90.050, 23B.01.020, 23B.01.220,
24.03.007, [24.03.302, [24.03.3045, 24.03.410, 24.06.290, 24.06.440,
24.06.445, 24.06.450, 24.06.455, 24.06.485, 25.10.006, [25.10.1]171,
[25.10.1605, [25.10.1610, [25.10.1916, [25.10.1921, 25.15.007, [25.15.8]10,
43.07.120, [43.07.128, [43.07.130, 46.64.040. WSR 10-20-150, § 434-112-060,
filed 10/6/10, effective 11/6/10.]

WAC 434-112-062 Annual reports—Due date for all
nonprofit corporations. Each nonprofit corporation shall
file its annual report by the last day of the month of its origi-
nal registration as a corporation. The division shall notify
each nonprofit corporation of its annual renewal date in
advance of the due date. Failure to receive an annual report
notice is insufficient reason for failing to file the statutorily
required annual report.

[Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, 19.77.030,
19.77.050, [19.77.060, 23.86.075, 23.90.050, 23B.01.020, 23B.01.220,
24.03.007, [24.03.302, [24.03.3045, 24.03.410, 24.06.290, 24.06.440,
24.06.445, 24.06.450, 24.06.455, 24.06.485, 25.10.006, [25.10.1]171,
[25.10.1605, [25.10.1610, [25.10.1916, [25.10.1921, 25.15.007, [25.15.8]10,
43.07.120, [43.07.128, [43.07.130, 46.64.040. WSR 10-20-150, § 434-112-062,
filed 10/6/10, effective 11/6/10.]

WAC 434-112-065 Online filing—Consent of regis-
tered agent. (1) When completing and submitting an online
filing for any entity required by Washington law to appoint a
registered agent the filing party shall affirm under oath that

(5/24/11)
they have obtained and have in their possession the signed, written consent of the person appointed as registered agent.

(2) When the person submitting the filing is the person appointed as registered agent, they are not required to obtain separate written consent.

(3) Submitting a false affirmation is punishable as a gross misdemeanor under RCW 43.07.210.

(4) The corporation or other entity required to maintain a registered agent must:

(a) Retain the original of the registered agent's signed consent;

(b) Make the original of the registered agent's signed consent available for inspection on request; and

(c) Submit the original to the corporations program or the office of the attorney general within ten business days upon demand.

WAC 434-112-070 Online filing—Application for certificate of authority—Certificate of good standing. (1) When a foreign corporation or foreign limited liability company submits an online application for certificate of authority under RCW 23B.15.030, 24.03.325, or an online registration under RCW 25.15.315, the filing party may meet the statutory requirement for submitting a certificate of good standing or a certificate of existence by submitting a digital image of a certificate of good standing, certificate of existence, or document of similar import meeting the requirements of the statute.

(2) The image must be in a format specified as acceptable on the online filing web site.

(3) The certificate of good standing must meet the requirements of chapters 23B.15, 24.03, or 25.15 RCW for certificates of authority submitted in support of an application for certificate of authority.

(4) The corporation or limited liability company must:

(a) Retain the original certificate of good standing;

(b) Make the original certificate of good standing available for inspection on request; and

(c) Submit the original to the corporations program or the office of the attorney general within ten business days upon demand.

WAC 434-112-075 Online services. (1) The corporations and charities division offers online services. The division's web site provides a variety of services for charities and corporations including online lookup, online filing and downloadable forms.

(2) Entities filing annual reports online must have twenty-five or fewer board members, officers, shareholders, members or managers to report.

(3) Online filings:

(a) Will be processed as expedited filings;

(b) Will be subject to an expedited processing fee of twenty dollars, with the exception of annual renewals or statements of change for registered agent information processed online; and

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

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

(5) Online processing fees are nonrefundable.

WAC 434-112-080 In-person or expedited service—Special fees. (1) In-person service is available at the division's counter which is open for all program service requests from 8:00 am to 5:00 p.m. each business day. The fee for in-person expedited service is fifty dollars plus any transaction fee.

(a) The division is unable to guarantee same day processing of any filing or request submitted in-person after 4:30 p.m. on that day.

(b) There is no in-person expedited service fee for documents dropped off in-person for processing with nonexpedited documents received that day.

(c) There is no in-person expedited service fee for photocopies requested in-person.

(2) Expedited service requests, including online services, will be completed within two working days of submission or as soon thereafter as possible, depending on volume received. Expedited service is available on:

(a) All paper documents submitted to our office by fax or mail for filing relating to any division program;

(b) Document copying from microfilmed records; and

(c) Certification and status certificates.

(3) The fee for expedited service is fifty dollars for single or multiple transactions on paper within each new or existing division program file. In addition, the filing fee for each transaction will apply. If an online filing is subsequently filed in person, an additional paper expedite fee is required.
(4) The filing party may indicate that expedited processing is requested by placing the word "expedite" in bold letters on either the envelope, the face of the document to be filed, or on any cover letter submitted with the document.

(5) Documents submitted via fax will receive expedited processing if accompanied by the expedite service fee. Otherwise, they will be processed with nonexpedited documents received the same day.

(6) Services may be limited under extraordinary circumstances.

(a) Over-the-counter service hours may be shortened under extraordinary circumstances.

(b) Separate over-the-counter requests by one person may be limited to those relating to three entities per transaction.

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

(8) 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.

(9) A customer may submit a written request asking the secretary to waive emergency or penalty fees, which must include the special circumstances justifying the fee waiver. The secretary will make the determination to waive fees or not.

(10) In-person expedited service fees are not refundable.

WAC 434-112-085 Fees and penalties. (1) For Washington registered profit domestic and foreign corporations, including employee cooperative associations, limited liability companies, limited partnerships, Massachusetts trusts, and limited liability partnerships, fees and penalties are:

(a) Articles of incorporation one hundred eighty dollars (includes heritage center fee of five dollars under RCW 43.07.128)

(c) Applications for registration one hundred eighty dollars (includes heritage center fee of five dollars under RCW 43.07.128)

(d) Certificates of authority one hundred eighty dollars (includes heritage center fee of five dollars under RCW 43.07.128)

(e) Certificate of limited partnership one hundred eighty dollars (includes heritage center fee of five dollars under RCW 43.07.128)

(f) Other original filings one hundred eighty dollars (includes heritage center fee of five dollars under RCW 43.07.128)

(g) Articles of amendment thirty dollars

(h) Articles of restatement thirty dollars

(i) Articles of correction thirty dollars

(j) Revocation of dissolution or withdrawal thirty dollars

(k) Delinquent license renewal ninety-four dollars, including twenty-five dollars penalty, sixty dollars statutory fee, and nine dollars department of licensing handling fee, when applicable

(l) Limited partnership annual report sixty dollars

(m) Limited liability partnership annual report sixty dollars

(n) Limited liability limited partnership annual report sixty dollars

(o) Cooperative association annual report ten dollars

(p) Reinstatement from administrative dissolution one hundred forty dollars plus all delinquent license or annual fees

(q) Requalification from administrative revocation one hundred eighty dollars plus all delinquent fees

(r) Articles of merger or exchange twenty dollars for each listed company

(s) Resignation of registered agent twenty dollars

(t) Resignation of officer or director ten dollars

(u) Initial report filed with formation no fee

(5/24/11)
(v) Amended annual report or initial report filed after formation ten dollars
(w) Change of registered agent no fee
(x) Change of registered office address no fee
(y) Registration, reservation, or transfer of name thirty dollars
(z) Articles of dissolution or certificate of dissolution no fee
(aa) Certificate of withdrawal no fee
(bb) Certificate of cancellation no fee
(cc) Agent's consent to act as agent no fee
(dd) Agent's resignation if appointed without consent no fee
(ee) Other statement or report ten dollars

(2) For Washington registered domestic and foreign non-profit corporations, cooperative associations, nonprofit miscellaneous and mutual corporations, building corporations, and other associations and corporations under Title 24 RCW, fees and penalties are:

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Articles of incorporation</td>
<td>thirty dollars</td>
</tr>
<tr>
<td>Certificates of authority</td>
<td>thirty dollars</td>
</tr>
<tr>
<td>Other original filings</td>
<td>twenty dollars</td>
</tr>
<tr>
<td>Articles of amendment</td>
<td>twenty dollars</td>
</tr>
<tr>
<td>Restatement</td>
<td>ten dollars</td>
</tr>
<tr>
<td>Annual report</td>
<td>no fee</td>
</tr>
<tr>
<td>Articles of dissolution, certificate of withdrawal</td>
<td>no fee</td>
</tr>
<tr>
<td>Reinstatement from administrative dissolution</td>
<td>thirty dollars plus all delinquent annual fees and five dollar penalty</td>
</tr>
<tr>
<td>Articles of merger or exchange</td>
<td>twenty dollars for each listed corporation</td>
</tr>
<tr>
<td>Resignation of officer or director</td>
<td>ten dollars</td>
</tr>
<tr>
<td>Amended annual report</td>
<td>ten dollars</td>
</tr>
<tr>
<td>Change of registered agent</td>
<td>no fee</td>
</tr>
<tr>
<td>Change of registered office address</td>
<td>no fee</td>
</tr>
<tr>
<td>Resignation of registered agent</td>
<td>twenty dollars</td>
</tr>
<tr>
<td>Registration, reservation, or transfer of reservation of name</td>
<td>twenty dollars</td>
</tr>
<tr>
<td>Certificate of election adopting provisions of chapter 24.03 RCW</td>
<td>thirty dollars</td>
</tr>
<tr>
<td>Other statement or report filed</td>
<td>ten dollars</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Five year registration</td>
<td>fifty-five dollars</td>
</tr>
<tr>
<td>Five year renewal</td>
<td>fifty dollars</td>
</tr>
<tr>
<td>Recording assignment</td>
<td>ten dollars (includes registration)</td>
</tr>
<tr>
<td>New certificate with name of assignee</td>
<td>five dollars</td>
</tr>
<tr>
<td>Reservation of trademark</td>
<td>thirty dollars for each class reserved, for one hundred eighty days</td>
</tr>
<tr>
<td>Amendment of trademark</td>
<td>fifty dollars</td>
</tr>
<tr>
<td>Cancellation of trademark</td>
<td>no fee</td>
</tr>
<tr>
<td>Other statement or report filed</td>
<td>ten dollars</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registration</td>
<td>fifty dollars</td>
</tr>
<tr>
<td>Name change</td>
<td>no fee</td>
</tr>
<tr>
<td>Address change</td>
<td>no fee</td>
</tr>
<tr>
<td>Notice of termination by reason of death</td>
<td>no fee</td>
</tr>
</tbody>
</table>

(5) Fees paid under WAC 434-112-085 are not refundable. Under special circumstances, the filing party may petition the secretary in writing to request a waiver of emergency or penalty fees.

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

(a) Each annual report, five dollars;
(b) Initial articles of incorporation, initial certificate of formation, other initial organizing document, ten dollars;
(c) Articles of incorporation, certificate of formation, other organizing documents including all subsequent amendments and restatements, twenty dollars;
(d) Copy of any filing related to a state registered domestic partnership, five dollars;
WAC 434-112-100 State registered domestic partnerships. (1) State registered domestic partnerships will be registered by the corporations program, in the corporations and charities division of the office of the secretary of state.

(2) Declarations of state registered domestic partnerships may be submitted to the division by mail, or in person.

(3) The document standards in WAC 434-112-040 apply to declarations of state registered domestic partnerships.

(4) At the time of registration of a declaration of state registered domestic partnership the corporations program will provide to each state registered domestic partner:
   (a) One original certificate of registration. Further certificates or additional certificates requested after registration are available subject to the fees set forth in WAC 434-112-090.
   (b) Two wallet sized card documenting registration of the state registered domestic partnership.

(5) Registrations of state registered domestic partnerships are public records and all documents related to the registration are subject to public disclosure.

(6) Notice of termination of domestic partnership by reason of death may be submitted to the corporations program by e-mail, regular mail or in person and must include a copy of the death certificate. There is no fee.

WAC 434-112-092 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 program by the annual license renewal date. The statement shall include a declaration that the corporation has not received any revenue and has not been doing business during the preceding licensed year.

(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 of ten dollars. Failure to file the reason for exemption statement, annual report, and fee shall result in administrative dissolution.