

WAC 434-120-140 How and when to register. (1) Initial registration: An entity required to register as a charitable organization shall complete the form described in RCW 19.09.075 and WAC 434-120-105 and submit it with the fee in RCW 19.09.062(1) prior to conducting any solicitation.

(2) Annual renewal:

(a) A charitable organization shall renew its registration by submitting a renewal form and fee described in RCW 19.09.062(2). The completed form and fee shall be received no later than the last business day of the eleventh month after the end of the organization's accounting year.

(b) The renewal shall include the same information required for registration as described in RCW 19.09.075 and WAC 434-120-105 except that a determination letter from the Internal Revenue Service need not be attached if it was previously filed. The solicitation report must be based on the most recent filing with the Internal Revenue Service or, if the organization does not file with the Internal Revenue Service, the most recently completed accounting year. No organization may submit the same financial information for two consecutive years.

(c) A change in an entity's accounting year may not cause the due date of a renewal to be more than one year after the previous registration or renewal.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-140, filed 8/12/14, effective 9/12/14. Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. WSR 12-14-114, § 434-120-140, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.540 and 43.07.125. WSR 10-22-048, § 434-120-140, filed 10/28/10, effective 11/28/10. Statutory Authority: RCW 19.09.315, 19.09.540, and 43.07.125. WSR 09-22-056, § 434-120-140, filed 10/30/09, effective 11/30/09. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-140, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 19.09.315 and 19.09.075. WSR 96-10-021, § 434-120-140, filed 4/24/96, effective 5/25/96. Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-140, filed 5/24/95, effective 6/24/95. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-140, filed 12/1/93, effective 1/1/94.]