

**Chapter 434-120 WAC
CHARITABLE SOLICITATION ORGANIZATIONS
AND CHARITABLE TRUSTS**

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WAC

SECTION I
GENERAL PROVISIONS AND DEFINITIONS

434-120-010 Authority and purpose.
434-120-025 Definitions.
434-120-035 Mandatory filing online.
434-120-040 Public information derived from registration.
434-120-042 Fees.
434-120-043 Mergers.
434-120-045 Change in information or status, notification.
434-120-047 Failure to renew, involuntary closure.
434-120-048 Fees for late registration or renewal.
434-120-049 Reactivation.
434-120-050 Signatures for online filings.
434-120-090 Records retention.

SECTION II
CHARITABLE ORGANIZATION REGISTRATION REQUIREMENTS

434-120-100 Entities exempt from registration.
434-120-105 Charitable organization registration.
434-120-107 Audited financial report—Tiered reporting requirements.
434-120-110 Optional registration for exempt organizations.
434-120-115 Treatment of appropriated funds.
434-120-130 Financial standards.
434-120-135 Contributor lists.
434-120-140 How and when to register.
434-120-175 Voluntary verification information.
434-120-185 Charitable advisory council.

SECTION III
COMMERCIAL FUND RAISER REGISTRATION REQUIREMENTS

434-120-200 Required filings.
434-120-210 Who shall register.
434-120-215 Commercial fund-raiser registration.
434-120-218 Solicitation reports by commercial fund-raisers that subcontract.
434-120-225 Annual renewal.
434-120-240 Contract between a commercial fund-raiser and a charitable organization.
434-120-255 Financial standards.
434-120-260 Surety bonds.
434-120-270 Impairment of surety bond.
434-120-280 Signing off on the surety bond.

SECTION IV
CHARITABLE TRUST REGISTRATION REQUIREMENTS

434-120-300 Jurisdiction.
434-120-305 Who shall register.
434-120-307 Required filings.
434-120-310 Charitable trust registration.
434-120-355 Change in status, notification.
434-120-360 Dissolution of trust, procedure and notification.

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

434-120-015 Official address and telephone number. [Statutory Authority: Chapters 34.05, 19.09, 11.110, 43.07 RCW. WSR 00-21-081, § 434-120-015, filed 10/17/00, effective 11/17/00. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-015, filed 12/1/93, effective 1/1/94. Formerly WAC 434-19-012 and 434-19-013.] Repealed by WSR 04-04-018, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170.

434-120-017 Office hours and location for charities program services. [Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-017, filed 1/23/04, effective 2/23/04.] Repealed by WSR 12-14-114, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520.

434-120-020 Office hours. [Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-020, filed 12/1/93, effective 1/1/94. Formerly WAC 434-19-014.] Repealed by WSR 04-04-018, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170.

434-120-030 Public records. [Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-030, filed 12/17/08, effective 1/17/09. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-030, filed 12/1/93, effective 1/1/94. Formerly WAC 434-19-015.] Repealed by WSR 12-14-114,

filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520.

434-120-046 Record retention. [Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. WSR 12-14-114, § 434-120-046, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-046, filed 12/17/08, effective 1/17/09.] Repealed by WSR 14-17-025, filed 8/12/14, effective 9/12/14. Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW.

434-120-103 Required forms and filings. [Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. WSR 12-14-114, § 434-120-103, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-103, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-103, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-103, filed 5/24/95, effective 6/24/95.] Repealed by WSR 14-17-025, filed 8/12/14, effective 9/12/14. Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW.

434-120-125 Record retention. [Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-125, 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, § 434-120-125, filed 12/1/93, effective 1/1/94.] Repealed by WSR 09-01-106, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125.

434-120-145 Fees. [Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. WSR 12-14-114, § 434-120-145, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.540 and 43.07.125. WSR 10-22-048, § 434-120-145, filed 10/28/10, effective 11/28/10. Statutory Authority: RCW 43.07.125 and chapter 19.09 RCW. WSR 10-15-036, § 434-120-145, filed 7/13/10, effective 8/13/10. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-145, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-145, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-145, 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, § 434-120-145, filed 12/1/93, effective 1/1/94.] Repealed by WSR 14-17-025, filed 8/12/14, effective 9/12/14. Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW.

434-120-155 Public benefit nonprofit corporation registration—Annual fee. [Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-155, filed 12/1/93, effective 1/1/94.] Repealed by WSR 04-04-018, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170.

434-120-160 Fees for late registration. [Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. WSR 12-14-114, § 434-120-160, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 43.07.125 and chapter 19.09 RCW. WSR 10-15-036, § 434-120-160, filed 7/13/10, effective 8/13/10. Statutory Authority: RCW 19.09.315, 19.09.540, and 43.07.125. WSR 09-22-056, § 434-120-160, filed 10/30/09, effective 11/30/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-160, filed 1/23/04, effective 2/23/04. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-160, filed 12/1/93, effective 1/1/94.] Repealed by WSR 14-17-025, filed 8/12/14, effective 9/12/14. Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW.

434-120-165 Failure to renew, registration closure and reactivating registration—Charitable organizations. [Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. WSR 12-14-114, § 434-120-165, filed 7/5/12, effective 8/5/12.] Repealed by WSR 14-17-025, filed 8/12/14, effective 9/12/14. Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW.

434-120-170 Use of particular names in solicitations. [Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-170, filed 1/23/04, effective 2/23/04. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-170, filed 12/1/93, effective 1/1/94.] Repealed by WSR 12-14-114, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520.

434-120-180 Education program. [Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-180, filed 12/17/08, effective 1/17/09.] Repealed by WSR 12-14-114, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520.

434-120-212 Registration by commercial coventurers. [Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-212, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 19.09.079, 19.09.190 and 19.09.315. WSR 97-16-036, § 434-120-212, filed 7/30/97, effective 8/30/97.] Repealed by WSR 09-01-106, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125.

434-120-220 Change in status, notification. [Statutory Authority: RCW 19.09.315, 19.09.540, and 43.07.125. WSR 09-22-056, § 434-120-220, 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, § 434-120-220, filed 12/17/08, effective 1/17/09. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-220, filed 12/1/93, effective 1/1/94.] Repealed by WSR 12-14-114, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520.

434-120-245 Failure to renew, registration closure and reactivating registration—Commercial fund-raisers. [Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. WSR 12-14-114, § 434-120-245, filed 7/5/12, effective 8/5/12.] Repealed by WSR 14-17-025,

filed 8/12/14, effective 9/12/14. Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW.

- 434-120-250 Fees. [Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. WSR 12-14-114, § 434-120-250, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 43.07.125 and chapter 19.09 RCW. WSR 10-15-036, § 434-120-250, filed 7/13/10, effective 8/13/10. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-250, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-250, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 19.09.079, 19.09.190 and 19.09.315. WSR 97-16-036, § 434-120-250, filed 7/30/97, effective 8/30/97. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-250, filed 12/1/93, effective 1/1/94.] Repealed by WSR 14-17-025, filed 8/12/14, effective 9/12/14. Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW.
- 434-120-265 Exemption from surety bond. [Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-265, 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, § 434-120-265, filed 12/1/93, effective 1/1/94.] Repealed by WSR 09-01-106, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125.
- 434-120-315 Exemption from annual reporting. [Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-315, filed 5/24/95, effective 6/24/95.] Repealed by WSR 98-18-034, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110.070.
- 434-120-317 Abbreviated reporting for qualifying trusts. [Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-317, filed 5/24/95, effective 6/24/95.] Repealed by WSR 98-18-034, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110.070.
- 434-120-320 Content of annual reports for trusts not required to file United States tax or information returns. [Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110.070. WSR 98-18-034, § 434-120-320, filed 8/26/98, effective 9/26/98. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-320, filed 12/1/93, effective 1/1/94.] Repealed by WSR 04-04-018, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170.
- 434-120-330 Annual fees. [Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. WSR 12-14-114, § 434-120-330, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 43.07.125 and chapter 19.09 RCW. WSR 10-15-036, § 434-120-330, filed 7/13/10, effective 8/13/10. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-330, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-330, 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, § 434-120-330, filed 12/1/93, effective 1/1/94.] Repealed by WSR 14-17-025, filed 8/12/14, effective 9/12/14. Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW.
- 434-120-335 When to file annual reports. [Statutory Authority: RCW 11.110.070. WSR 96-08-049, § 434-120-335, filed 4/1/96, effective 5/2/96. Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-335, 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, § 434-120-335, filed 12/1/93, effective 1/1/94.] Repealed by WSR 98-18-034, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110.070.
- 434-120-340 Annual reports suspended under certain conditions. [Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-340, filed 12/1/93, effective 1/1/94.] Repealed by WSR 98-18-034, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110.070.
- 434-120-345 Late registration fees. [Statutory Authority: RCW 43.07.125 and chapter 19.09 RCW. WSR 10-15-036, § 434-120-345, filed 7/13/10, effective 8/13/10. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-345, filed 1/23/04, effective 2/23/04.] Repealed by WSR 14-17-025, filed 8/12/14, effective 9/12/14. Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW.
- 434-120-350 Notifying the Attorney General of litigation. [Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-350, filed 12/1/93, effective 1/1/94.] Repealed by WSR 98-18-034, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110.070.

SECTION I GENERAL PROVISIONS AND DEFINITIONS

WAC 434-120-010 Authority and purpose. (1) These rules are adopted under authority of chapter 19.09 RCW, the Charitable Solicitations Act, chapter 11.110 RCW, the Charitable Trust Act, and chapter 43.07 RCW to provide for the efficient administration of these acts.

(2) The filing or refusal to file a record does not:

- (a) Affect the validity or invalidity of the record in whole or in part;
- (b) Relate to the correctness or incorrectness of information contained in the record; or
- (c) Create a presumption that the record is valid or that information contained in the record is correct or incorrect.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-010, filed 8/12/14, effective 9/12/14. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-010, filed 12/1/93, effective 1/1/94. Formerly WAC 434-19-010.]

WAC 434-120-025 Definitions. (1) "Accounting year" means a twelve-month period used by an entity to record and report financial activity for accounting and tax purposes.

(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). The trust may be created by will, deed, articles of incorporation, or other governing instrument. It may be express or constructive.

(3) "Charities program" means the division of the office of the secretary of state responsible for administration of the Charitable Solicitations Act, chapter 19.09 RCW, and the Charitable Trust Act, chapter 11.110 RCW.

(4) "Compensation" is defined in RCW 19.09.020 and shall not include reimbursement for documented expenses incurred, or noncash awards or prizes valued at one hundred dollars or less and given no more than annually to each volunteer.

(5) "Entity" means an organization, individual or institution with its own existence for legal and/or federal tax purposes. It has the capacity to enter into agreements or contracts, assume obligations, incur and pay debts, sue and be sued in its own right, and to be held responsible for its actions. Entity may include, but is not limited to, a corporation, association, limited liability company, trust, group, partnership, proprietorship, company, estate, agency or unit of state government, person as defined in RCW 1.16.080, or any combination thereof.

For purposes of complying with registration requirements under Washington's Charitable Solicitations Act, "entity" does not include a branch, chapter, unit, affiliate or similar subordinate of another entity if said subordinate:

- (a) Is under the direct supervision and control of the related entity;
- (b) Does not have its own separate existence from the related entity for legal and/or federal tax purposes; and
- (c) The related entity maintains registration under chapter 19.09 RCW.

Regardless of whether or not a subordinate is required to register under the act, it shall comply with the conditions set forth under RCW 19.09.100.

(6) "Income-producing assets" means assets of any kind that are purchased with the objective that the assets will generate income or appreciate and be sold at a higher price in the future including, but not limited to stocks, bonds or real property.

(7) "Investment real property" means real property either:

(a) Held exclusively with the objective that it will generate income or appreciate and be sold at a higher price in the future; or

(b) Used in whole or in part for any purpose other than to provide physical space for directly performing the charitable function for which it is held in trust.

(8) "Renewal date" for charitable organizations, commercial fund-raisers, and charitable trusts means the last business day of the eleventh month after the close of the organization's accounting year.

(9) "Solicitation" is defined in RCW 19.09.020 and includes:

(a) A commercial fund-raiser soliciting or receiving contributions directly from the public if contributions are solicited or received by the fund-raiser or by any officer, employee, principal, or shareholder of the commercial fund-raiser, including immediate family members.

(b) A commercial fund-raiser soliciting or receiving contributions indirectly from the public if the contributions are solicited or received by:

(i) Any organization owned or controlled by the commercial fund-raiser or owned or controlled by any officer, employee, principal, or shareholder of the commercial fund-raiser, including immediate family members; or

(ii) Any person or organization, other than the charitable organization for which funds are solicited, with which the commercial fund-raiser has a contractual relationship governing the solicitation or receipt of contributions.

(c) "Solicitation" as defined in RCW 19.09.020(19), does not include any of the following:

(i) An application or request 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;

(ii) The attempt to sell goods or services that constitute 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. For example, admission to a theatrical or other performance presented by a charitable organization focused on drama, music, or dance.

(10) "Volunteer" means a person who is not paid or compensated to perform a service.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-025, 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, § 434-120-025, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.315, 19.09.540, and 43.07.125. WSR 09-22-056, § 434-120-025, 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, § 434-120-025, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-025, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 19.09.079, 19.09.190 and 19.09.315. WSR 97-16-036, § 434-120-025, filed 7/30/97, effective 8/30/97. Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-025, 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, § 434-120-025, filed 12/1/93, effective 1/1/94. Formerly WAC 434-19-020.]

WAC 434-120-035 Mandatory filing online. All charitable organizations and commercial fund-raisers filing registrations and renewals, and charitable trusts filing renewals, are required to file using the secretary of state's online filing application, unless an online filing option is not available.

[Statutory Authority: RCW 29A.04.611. WSR 21-04-056, § 434-120-035, filed 1/27/21, effective 2/27/21. Statutory Authority: RCW 11.110.070, 19.09.020, 19.09.541, 19.09.560, and 43.07.120. WSR 17-16-073, § 434-120-035, filed 7/26/17, effective 8/26/17; WSR 15-22-046, § 434-120-035, filed 10/29/15, effective 1/1/16.]

WAC 434-120-040 Public information derived from registration.

(1) Registration forms and attachments, filed by charitable organizations and commercial fund-raisers pursuant to WAC 434-120-105 and 434-120-215, are available for public inspection or copying. However, Social Security numbers and financial account numbers are not public information. For purposes of public reports derived from the registration information, the charities program shall calculate and make available to the public, the following information:

(a) For charitable organizations, the percentage of total expenditures in a reporting year allocated to charitable program services. This shall be calculated by dividing the amount reported as expended for charitable purposes by the amount reported as total expenses, and multiplying by 100.

(b) For commercial fund-raisers the percentage of the proceeds of charitable solicitations which are paid to or retained by charitable organizations. This shall be calculated by dividing the amount reported as received or retained by the charitable organization(s) after all fund-raising expenses have been deducted, by the amount reported as raised, regardless of who has possession of funds and multiplying by 100.

(2) Registrations of charitable trusts with several or mixed purposes shall not be made public under RCW 11.110.040 and 11.110.075.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-040, 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, § 434-120-040, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-040, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-040, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 19.09.075, 19.09.079 and 19.09.210. WSR 97-16-035, § 434-120-040, filed 7/30/97, effective 8/30/97.]

WAC 434-120-042 Fees. (1) Charitable organizations, commercial fund-raisers, and charitable trusts registering under chapter 11.110 or 19.09 RCW are subject to the following fees:

(a) Amendment of current registration: No fee.

(b) Late fee, failure to renew by due date: \$50.00.

(c) Specialized reports: \$20.00.

(d) Expedited service fee (paper, per entity): \$50.00.

(e) Emergency services outside regular business hours: \$150 per hour.

(2) Charitable organizations registering under chapter 19.09 RCW are subject to the following fees:

(a) Initial registration (RCW 19.09.062): \$60.00.

(b) Annual renewal (RCW 19.09.062): \$40.00.

(c) Reregistration: \$60.00.

(d) Optional registration, initial or update: No fee.

(e) Registration of a fund-raising service contract (RCW 19.09.062): \$20.00.

(3) Commercial fund-raisers registering under chapter 19.09 RCW are subject to the following fees:

(a) Initial registration (RCW 19.09.062): \$300.00.

(b) Annual renewal (RCW 19.09.062): \$225.00.

(4) Charitable trusts registering under chapter 11.110 RCW are subject to the following fees:

(a) Initial registration: \$25.00.

(b) Annual renewal: \$25.00.

(5) Fees paid under this section may not be refundable.

[Statutory Authority: RCW 29A.04.611. WSR 21-04-056, § 434-120-042, filed 1/27/21, effective 2/27/21. Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-042, filed 8/12/14, effective 9/12/14.]

WAC 434-120-043 Mergers. A charitable organization or commercial fund-raiser registered under chapter 19.09 RCW that acquires or merges with another entity shall notify the charities program in writing by completing the form available from the charities program. The form may be requested by phone or email, or accessed online. There is no filing fee.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-043, filed 8/12/14, effective 9/12/14.]

WAC 434-120-045 Change in information or status, notification.

(1) Any entity required to register under chapter 11.110 or 19.09 RCW shall notify the charities program, within thirty days of any changes to previously submitted registration or financial information reported under RCW 19.09.075, 19.09.079, or WAC 434-120-310.

(2) The entity shall submit the changes in writing or by using the amendment form that is available from the charities program. The form may be requested by phone, email, or accessed online. There is no fee to submit changes of information.

(3) Any registered charitable organization or commercial fund-raiser may voluntarily close its registration and shall report the closure to the charities program in writing. The notice shall include the organization's name on record, charities program registration number, and the reason and effective date of the closure. Following the voluntary closure of a registration, the charitable organization or commercial fund-raiser shall submit a final solicitation report for the current accounting year.

(a) The solicitation report for a charitable organization shall contain the information described in RCW 19.09.075.

(b) The solicitation report for a commercial fund-raiser shall contain the information described in RCW 19.09.079.

(4) A charitable trust that voluntarily closes its registration shall submit a copy of its most recently completed IRS Form 990, 990PF, 990EZ or final financial report, whichever applies, for the completed accounting year, and a written statement regarding the closure, including effective date.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-045, 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, § 434-120-045, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.315, 19.09.540, and 43.07.125. WSR 09-22-056, § 434-120-045, 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, § 434-120-045, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-045, filed 1/23/04, effective 2/23/04.]

WAC 434-120-047 Failure to renew, involuntary closure. (1) Any entity registered under RCW 11.110.060, 19.09.075, or 19.09.079 that fails to renew its registration by the renewal date specified by these rules is delinquent and subject to a late fee as provided in WAC 434-120-042.

(a) The charities program shall send by postal or electronic mail a delinquency notice within sixty days of the entity's delinquent status to the entity's address on record. The delinquency notice shall request the entity to provide the required items within thirty days of the date of the notice in order to renew its registration. The entity's failure to receive the notice does not alter its delinquent status or relieve it of the requirement to renew. If the notice is returned as undeliverable, the entity's status shall change to "failure to register/renew."

(b) An entity that fails to submit the required items within thirty days of the date of the notice shall be involuntarily closed, and the entity's status shall change to "failure to register/renew."

(2) If a registration or renewal is incomplete, the charities program shall contact the entity by postal or electronic mail and request the entity to submit the required items within thirty days of the date of the notice. If the requested items are not received within thirty days, the registration or renewal shall not be filed. If the entity's renewal date has lapsed, or if the notice is returned as undeliverable, the organization shall be involuntarily closed. Filing fees are nonrefundable.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-047, filed 8/12/14, effective 9/12/14.]

WAC 434-120-048 Fees for late registration or renewal. (1) Any entity that fails to renew its registration by its renewal date shall pay the late fee identified in WAC 434-120-042 and an additional late fee for each year delinquent, including the current year it was not registered.

(2) The fees for late registration or renewal are in addition to any other filing fees and any other remedies that may be required or imposed by law, including penalties for not being registered or for soliciting without being registered.

(3) The fees for late registration or renewal of a charitable trust registered under chapter 11.110 RCW may be cumulative. If the trust registration status is closed, the entity must reregister as a new trust and pay any late fees, which are cumulative.

(4) Any entity registered in accordance with chapter 11.110 or 19.09 RCW may request the secretary to waive the late fees. The request shall include a description of the circumstances that justify a waiver of the late fees. Under special circumstances, the secretary may waive late fees that are required by these regulations.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-048, filed 8/12/14, effective 9/12/14.]

WAC 434-120-049 Reactivation. A previously registered entity may reactivate its registration by submitting a registration form, the filing fee, and the late fee described in WAC 434-120-042, if applicable. An entity may retain its original registration number assigned by the charities program.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-049, filed 8/12/14, effective 9/12/14.]

WAC 434-120-050 Signatures for online filings. When submitting an online filing, the person completing the filing shall sign the application by following the directions for signing the web form.

[Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. WSR 12-14-114, § 434-120-050, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-050, filed 1/23/04, effective 2/23/04.]

WAC 434-120-090 Records retention. (1) Record retention requirements for charitable organizations and commercial fund-raisers are established in RCW 19.09.200. Charitable trusts shall retain their annual financial information and the supporting documents including books, ledgers, prepared statements, compilations, reviews, or audit reports, or any other records on which they were based, for a three-year period.

(2) Any entity registered under chapter 11.110 or 19.09 RCW shall make solicitation reports, financial statements, supporting documentation upon which they were based, and any other records available to the secretary of state, attorney general, or county prosecutor upon request.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-090, filed 8/12/14, effective 9/12/14.]

SECTION II
CHARITABLE ORGANIZATION REGISTRATION REQUIREMENTS

WAC 434-120-100 Entities exempt from registration. (1) Any entity that conducts charitable solicitations or will solicit or collect contributions from the general public for charitable purposes shall register with the charities program under the Charitable Solicitations Act, chapter 19.09 RCW.

(2) Entities and solicitations exempt from registration include the following:

- (a) Any political organization as defined in RCW 19.09.020(15);
- (b) Any entity that raises less than fifty thousand dollars in revenue in any accounting year, if all its activities, including fund-raising, are conducted by volunteers, and no officers or members receive assets, or compensation from the organization;
- (c) Churches and their integrated auxiliaries; and
- (d) Any request for a contribution on behalf of a specific individual or family unit named in the solicitation, but only if all of the proceeds are given to or expended for the direct benefit of that individual or family unit. This does not include organizations that conduct solicitations for one or more individuals on a repeated or on-going basis.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-100, 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, § 434-120-100, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-100, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 19.09.315 and 19.09.075. WSR 96-10-021, § 434-120-100, filed 4/24/96, effective 5/25/96. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-100, filed 12/1/93, effective 1/1/94.]

WAC 434-120-105 Charitable organization registration. (1) Charitable organizations registering under this act shall comply with the registration requirements of this chapter by filing with the charities program, at the times and in the manner established by these rules, the state registration form described in RCW 19.09.075.

(2) The state registration form is available online at the charities program web page or by contacting the charities program. The charities program's failure to return an incomplete registration or other filing that does not fully comply with these rules or chapter 19.09 RCW shall not excuse the failure to comply.

(3) In addition to the requirements under RCW 19.09.075, a registration is not complete, and will not be accepted for filing, unless it includes all information requested on the registration form.

(a) Charitable organizations shall report actual figures and not use estimates when completing the solicitation report.

(b) A newly formed charitable organization that has not yet completed its first year of activity shall provide the end date of its first accounting year.

(c) A charitable organization may provide additional information that the organization believes would be of assistance in understanding other reported information, or to provide context for reported information.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-105, 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, § 434-120-105, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-105, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-105, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 19.09.075. WSR 97-19-043, § 434-120-105, filed 9/11/97, effective 10/12/97. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-105, filed 12/1/93, effective 1/1/94.]

WAC 434-120-107 Audited financial report—Tiered reporting requirements. (1) If a charitable organization has been in existence for less than three years, the organization shall calculate its average gross revenue based on the number of years the organization has been in existence to determine which tier, per RCW 19.09.541, is applicable.

(2) For purposes of these regulations, the charities program may waive the requirement to obtain an audited financial statement prepared by an independent certified public accountant for organizations with more than three million dollars in gross revenue averaged over the last three accounting years that meet one of the following:

(a) Directly or indirectly receives five hundred thousand dollars or less in cash averaged over the last three accounting years. Organizations with five hundred thousand dollars or less in cash averaged over the last three accounting years must meet tier two reporting requirements in RCW 19.09.541(2). For purposes of meeting the financial requirements in this section, "cash" includes currency, checks, credit card payments, donor advised funds, and electronic fund transfers received from all sources including, but not limited to, solicitations, investment income and tuition. "Cash" does not include gifts of tangible, real, or personal property or in-kind services;

(b) Organizations that can demonstrate that they have reached a three-year average of more than three million dollars in gross revenue through unusual or nonrecurring revenue received in a single year without which they would not have met the three-year annual gross average threshold; or

(c) If the tier three audited financial statement has been waived by the charities program, then the tier two reporting requirements shall apply as replacement to the waived audited financial statement.

[Statutory Authority: RCW 29A.04.611. WSR 21-04-056, § 434-120-107, filed 1/27/21, effective 2/27/21. Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-107, 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, § 434-120-107, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW

19.09.540 and 43.07.125. WSR 10-22-048, § 434-120-107, 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, § 434-120-107, 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, § 434-120-107, filed 12/17/08, effective 1/17/09.]

WAC 434-120-110 Optional registration for exempt organizations.

(1) Charitable organizations exempt from the registration requirements under RCW 19.09.081 and WAC 434-120-100(2) may file an optional registration with the charities program.

(2) Charitable organizations choosing to file an optional registration under this section may register by completing the registration form specified by the charities program.

(3) Charitable organizations registered under this section may amend their registration by filing the updated information with the charities program.

(4) The charities program may periodically send by postal or electronic mail a request to update the optional registration. An organization's status may become unregistered if the charity program's request is returned as undeliverable.

(5) Expedited processing under WAC 434-112-080 is available for optional registrations and updates under this section.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-110, 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, § 434-120-110, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.540 and 43.07.125. WSR 10-22-048, § 434-120-110, 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, § 434-120-110, 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, § 434-120-110, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-110, filed 1/23/04, effective 2/23/04.]

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 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-115, filed 8/12/14, effective 9/12/14. Statutory Authority: RCW 19.09.540 and 43.07.125. WSR 10-22-048, § 434-120-115, filed 10/28/10, effective 11/28/10. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-115, filed 12/1/93, effective 1/1/94.]

WAC 434-120-130 Financial standards. Upon the request of the attorney general, secretary or the county prosecutor, a charitable or-

ganization shall submit a financial statement containing, but not limited to, the following information within thirty days from date of request:

(1) The gross amount of the contributions pledged and the gross amount collected;

(2) The amount thereof given or to be given to charitable purposes represented together with details as to the manner of distribution as may be required;

(3) The aggregate amount paid and to be paid for the expenses of such solicitation;

(4) The amounts paid and to be paid to commercial fund-raisers or charitable organizations; and

(5) Copies of any annual or periodic reports furnished by the charitable organization, of its activities during or for the same accounting period.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-130, filed 8/12/14, effective 9/12/14. Statutory Authority: RCW 19.09.540 and 43.07.125. WSR 10-22-048, § 434-120-130, filed 10/28/10, effective 11/28/10. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-130, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 19.09.075, 19.09.079 and 19.09.210. WSR 97-16-035, § 434-120-130, filed 7/30/97, effective 8/30/97. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-130, filed 12/1/93, effective 1/1/94.]

WAC 434-120-135 Contributor lists. (1) 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 must be the entity responsible for maintaining the contributor records for that campaign. These records shall include the names of the following contributors:

(a) 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;

(b) Each corporation that contributed; and

(c) Each individual who contributed more than twenty-five dollars.

(2) The records shall be compiled and retrievable 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 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-135, 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, § 434-120-135, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.540 and 43.07.125. WSR 10-22-048, § 434-120-135, filed 10/28/10, effective 11/28/10. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-135, filed 12/1/93, effective 1/1/94.]

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.]

WAC 434-120-175 Voluntary verification information. Each entity registering with the charities program may submit additional information, not required by law, if the information is intended to inform the public about its programs and activities and to verify its existence.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-175, 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, § 434-120-175, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-175, filed 12/17/08, effective 1/17/09. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-175, filed 12/1/93, effective 1/1/94.]

WAC 434-120-185 Charitable advisory council. (1) The charitable advisory council shall consist of at least eleven members appointed by the secretary of state and an ex officio member appointed by the attorney general.

(2) Council members' terms are staggered, with the original board drawing lots for two-and three-year terms. All following terms are three years but all terms expire no later than when the appointing secretary leaves office. Vacancies may be filled by the secretary upon notice of a vacancy from the member.

(3) Meetings shall be at least twice a year, and additional meetings may be called by the secretary or the council. Reimbursement for expenses shall be at current state rates for travel, and all reimbursement requests shall be received within thirty days of incurring the expense.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-185, 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, § 434-120-185, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-185, filed 12/17/08, effective 1/17/09.]

SECTION III COMMERCIAL FUND RAISER REGISTRATION REQUIREMENTS

WAC 434-120-200 Required filings. (1) A commercial fund-raiser complies with the registration requirements of this chapter by filing the following documents with the charities program at the times, and in the manner, prescribed by these rules and RCW 19.09.079:

(a) The commercial fund-raiser registration form, which is available online at the charities program web page or by contacting the charities program. This form is used as an initial registration form, as well as the annual renewal form.

(b) All surety bonds required by WAC 434-120-260.

(2) This section is intended to be explanatory of other rules in this chapter, and not to modify or diminish the requirements of those rules.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-200, 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, § 434-120-200, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-200, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-200, filed 5/24/95, effective 6/24/95.]

WAC 434-120-210 Who shall register. (1) Every commercial fund-raiser, as described in RCW 19.09.020(5), shall register each year, in accordance with WAC 434-120-200 by completing the form described in RCW 19.09.079 and WAC 434-120-215 and submitting it with the fee in RCW 19.09.062(3) prior to conducting any solicitation.

(2) Contract employees, independent contractors, and other individuals who are not bona fide officers or employees of a commercial

fund-raiser that solicit or receive charitable contributions, if compensated, are required to register independently as commercial fund-raisers in accordance with RCW 19.09.079 and maintain a surety bond as required in RCW 19.09.191, unless exempt.

(3) Entities exempt from registration include the following:

(a) Fund-raising counsel as defined in RCW 19.09.020(10);

(b) Commercial coventurers as defined in 19.09.020(4); and

(c) Suppliers of goods and services to charitable organizations for fund-raising purposes as long as they are not otherwise engaged in the business of charitable fund-raising.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-210, 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, § 434-120-210, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-210, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 19.09.079, 19.09.190 and 19.09.315. WSR 97-16-036, § 434-120-210, filed 7/30/97, effective 8/30/97. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-210, filed 12/1/93, effective 1/1/94.]

WAC 434-120-215 Commercial fund-raiser registration. (1) Commercial fund-raisers registering under this act shall use the commercial fund-raiser registration form described in WAC 434-120-200. The charities program's failure to affirmatively reject or return an incomplete registration or other filing that does not fully comply with these rules or chapter 19.09 RCW, shall not excuse the failure to comply. The charities program's acceptance of a registration or other filing which violates these rules or chapter 19.09 RCW shall not excuse the violation.

(2) In addition to the requirements of RCW 19.09.079, a registration is not complete, and will not be accepted for filing, unless it includes all the information requested on the form.

(a) The commercial fund-raiser may provide additional information which the commercial fund-raiser believes would be of assistance in understanding other reported information, or to provide context for reported information.

(b) The commercial fund-raiser shall report actual figures and shall not use estimates when completing a solicitation report.

(c) A newly formed commercial fund-raiser that has not yet completed its first year shall provide the full projected beginning and ending dates of its first accounting year.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-215, 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, § 434-120-215, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-215, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-215, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 19.09.075, 19.09.079 and 19.09.210. WSR 97-16-035, § 434-120-215, filed 7/30/97, effective 8/30/97. Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-215, 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 and 94-02-011, § 434-120-215, filed 12/1/93 and 12/22/93, effective 1/1/94 and 1/23/94.]

WAC 434-120-218 Solicitation reports by commercial fund-raisers that subcontract.

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

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

(3) Regardless of whether a commercial fund-raiser which acts as a contractor reports the contributions and expenses of its subcontractor(s), each subcontracting commercial fund-raiser, shall independently register, post bond, report its own contributions and expenses, and comply with all other provisions of these rules and chapter 19.09 RCW as they apply to commercial fund-raisers.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-218, filed 8/12/14, effective 9/12/14. Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-218, filed 5/24/95, effective 6/24/95.]

WAC 434-120-225 Annual renewal. (1) Each commercial fund-raiser shall renew annually by submitting a renewal form and the filing fee in RCW 19.09.062 so they are received by no later than the last business day of the eleventh month after the end of its accounting year.

The renewal shall include the same information required for registration as described in RCW 19.09.079 and WAC 434-120-215. The solicitation report must be based on the most recently completed accounting year. No organization may submit the same financial information for two consecutive years.

(2) No change in a fund-raiser's accounting year may 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, § 434-120-225, 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, § 434-120-225, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-225, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 19.09.315 and 19.09.075. WSR 96-10-021, § 434-120-225, filed 4/24/96, effective 5/25/96. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-225, filed 12/1/93, effective 1/1/94.]

WAC 434-120-240 Contract between a commercial fund-raiser and a charitable organization. (1) A commercial fund-raiser and charitable

organization entering into a contract shall register the contract by completing the contract registration form, attaching a signed copy of the written contract, and filing the form and contract with the charities program. The contract shall be registered before the commencement of the campaign.

(a) The charitable organization is responsible for the registration of the signed contract and contract registration form, and for the registration fee described in RCW 19.09.062(5).

(b) In addition to the requirements of RCW 19.09.097, the terms of the contract shall specify who will maintain the donor list.

(c) A contract registration may not be accepted for filing unless it includes all the information requested on the registration form. The charitable organization must be notified in accordance with 19.09.097(5) in the event the charities program determines that it is incomplete.

(2) The charitable organization shall notify the charities program in writing of any addenda, extensions, cancellations, or other changes to the contract within thirty days.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-240, 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, § 434-120-240, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.315, 19.09.540, and 43.07.125. WSR 09-22-056, § 434-120-240, filed 10/30/09, effective 11/30/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-240, filed 1/23/04, effective 2/23/04. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-240, filed 12/1/93, effective 1/1/94.]

WAC 434-120-255 Financial standards. Upon the request of the attorney general, secretary of state, or county prosecutor, a commercial fund-raiser shall submit a financial statement containing, but not limited to, the following information within thirty days from date of request:

(1) The gross amount of the contributions pledged and the gross amount collected;

(2) The amount thereof retained by the charitable organization, given or to be given to charitable organizations represented together with details as to the manner of distribution as may be required;

(3) The aggregate amount paid and to be paid for the expenses of such solicitation;

(4) The amounts paid to and to be paid to charitable organizations; and

(5) Copies of any annual or periodic reports furnished by the fund-raising organization, of its activities during or for the same accounting period, to its parent organization, subsidiaries, or affiliates, if any.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-255, filed 8/12/14, effective 9/12/14. Statutory Authority: RCW 19.09.075, 19.09.079 and 19.09.210. WSR 97-16-035, § 434-120-255, filed 7/30/97, effective 8/30/97. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR

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 commercial fund-raiser shall provide proof of bonding if the commercial fund-raiser engages, or plans to engage, in one or more of the practices identified in RCW 19.09.191 (1)(a) through (d).

(2) The registering commercial fund-raiser shall submit proof of execution of a surety bond with one or more sureties whose liability in the aggregate equals at least twenty-five thousand dollars.

(3) A commercial fund-raiser must provide and maintain a bond without interruption so long as it engages in one or more practices in RCW 19.09.191 (1)(a) through (d). Upon notification that the bond is canceled, the charities program must require proof of a replacement bond, in full amount, within thirty days or by the effective date of bond cancellation, whichever is later.

(4) Failure to provide a replacement surety bond whose liability equals at least twenty-five thousand dollars shall result in the involuntary closure of the registration of the commercial fund-raiser.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-260, 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, § 434-120-260, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-260, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.]315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-260, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-260, 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, § 434-120-260, filed 12/1/93, effective 1/1/94.]

WAC 434-120-270 Impairment of surety bond. In the event that a final judgment shall impair the liability of a surety bond and the full amount required is not in effect, the charities program shall close the registration of such commercial fund-raiser. The commercial fund-raiser may reregister when it has restored the full amount of the required bond liability and satisfied all judgment claims.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-270, filed 8/12/14, effective 9/12/14. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-270, filed 12/17/08, effective 1/17/09. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 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 listed in chapter 4.16 RCW. The charities program does not have 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 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-280, filed 8/12/14, effective 9/12/14. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-280, filed 12/1/93, effective 1/1/94.]

SECTION IV CHARITABLE TRUST REGISTRATION REQUIREMENTS

WAC 434-120-300 Jurisdiction. A trust is subject to Washington jurisdiction if:

(1) It is created pursuant to a trust instrument that specifies that it is subject to the jurisdiction of the state of Washington or that its terms are to be construed pursuant to the laws of the state of Washington;

(2) It is a testamentary trust, and the will was probated or recorded, or letters testamentary or of administration were granted, in the state of Washington;

(3) The trust was created pursuant to order of a Washington court or by operation of Washington law;

(4) The trust was created by or pursuant to the articles of incorporation of a Washington corporation; or

(5) No state, territory, or nation may assert a superior claim of jurisdiction, and:

(a) The trust was created pursuant to a trust agreement or document executed or recorded within the state of Washington but which does not expressly vest jurisdiction in another state, territory, or nation; or

(b) The trust corpus consists predominantly of property located in or administered from Washington; or

(c) A basis exists upon which to assert or concede jurisdiction in the state of Washington.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-300, filed 8/12/14, effective 9/12/14. Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110.070. WSR 98-18-034, § 434-120-300, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110.070. WSR 96-08-049, § 434-120-300, filed 4/1/96, effective 5/2/96. Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-300, 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, § 434-120-300, filed 12/1/93, effective 1/1/94.]

WAC 434-120-305 Who shall register. The registration and reporting requirements of chapter 11.110 RCW apply to every trustee, as defined by RCW 11.110.020, who is required to register by RCW 11.110.051. The charities program has determined, pursuant to RCW 11.110.051 (1)(a), that a trustee shall be required to register or report if, as to a particular charitable trust, the trustee holds assets, invested for income-producing purposes, exceeding a value of two hundred fifty thousand dollars, and otherwise meets the description of RCW 11.110.051.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-305, filed 8/12/14, effective 9/12/14. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-305, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110.070. WSR 98-18-034, § 434-120-305, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-305, 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, § 434-120-305, filed 12/1/93, effective 1/1/94.]

WAC 434-120-307 Required filings. (1) Initial registration: Every trustee required to register by RCW 11.110.051 shall do so in the time and in the manner described in RCW 11.110.060. Trustees shall use the registration form described in WAC 434-120-310, and file all other documents required by RCW 11.110.060.

(2) Periodic reporting: Every trustee required to register by RCW 11.110.051 shall report annually as required by RCW 11.110.070. The annual reporting requirement is satisfied by filing the renewal form described in WAC 434-120-310(3) and filing a complete copy of the trust's federal information return 990, 990PF, 990EZ or financial report, which ever applies, with the charities program no later than the last business day of the eleventh month after the end of the organization's accounting year.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-307, 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, § 434-120-307, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-307, filed 1/23/04, effective 2/23/04.]

WAC 434-120-310 Charitable trust registration. (1) Trustees registering under chapter 11.110 RCW shall use the registration form available from the charities program. The charities program's failure to affirmatively reject or return an incomplete registration or other filing that does not fully comply with these rules or chapter 11.110 RCW shall not excuse the failure to comply.

(2) In addition to the requirements of chapter 11.110 RCW, a registration form is not complete, and will not be accepted for filing, unless it includes all the information requested on the registration form.

(3) The trust shall report actual figures, and shall not use estimates, when completing a financial report.

(4) All charitable trust registrations shall be signed and dated by:

(a) The trustee;

(b) If the trustee is a corporation, the corporate officer or employee responsible for the trust; or

(c) The legal entity or individual legally representing the trust.

(5) A copy of the governing instrument creating the trust or any federal form is not sufficient to meet the requirements of this section.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-310, 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, § 434-120-310, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-310, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-310, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110.070. WSR 98-18-034, § 434-120-310, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-310, 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, § 434-120-310, filed 12/1/93, effective 1/1/94.]

WAC 434-120-355 Change in status, notification. A charitable trust shall notify the charities program in writing of a change in trust instrument, trustee, principal officer, federal tax status, fiscal year, or any other information filed under RCW 11.110.060 within four months after the change at no charge.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-355, filed 8/12/14, effective 9/12/14. Statutory Authority: RCW 43.07.125 and chapter 19.09 RCW. WSR 10-15-036, § 434-120-355, filed 7/13/10, effective 8/13/10. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-355, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-355, filed 1/23/04, effective 2/23/04.]

WAC 434-120-360 Dissolution of trust, procedure and notification. (1) A charitable trust shall submit written notification of its intent to dissolve to the charities program thirty days prior to dissolution.

(2) Upon dissolution, the trust shall provide written information regarding the disposition of its assets, including, but not limited to, the amount and type of assets, and the name and address of the entity in receipt of such assets to:

(a) The charities program if the dissolution is in accordance with the specific terms of the trust; or

(b) Both the charities program and the office of the attorney general if the dissolution is the result of:

(i) A merger;

(ii) A voluntary dissolution outside the specific terms of the trust;

(iii) A change in the state of domicile of the trust; or

(iv) Any other change in the trust giving rise to the obligation to notify the attorney general under RCW 11.110.120.

(3) Notice to the charities program under subsection (2)(b) of this section is not required for those trusts that are not required to register with the charities program.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-360, filed 8/12/14, effective 9/12/14. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-360, filed 1/23/04, effective 2/23/04.]