

**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.]