WAC 390-16-013 Incidental committees—Registration and reporting requirements and method for reporting. (1) Chapter 29B.25 RCW requires the disclosure of monetary and in-kind contributions and expenditures by nonprofit organizations that participate significantly in candidate and ballot proposition campaigns in Washington state. Nonprofit organizations that make contributions or expenditures in Washington elections above specified thresholds, and are not otherwise defined under the law as political committees, must file organizational statements with the PDC and disclose certain contributors, regardless of the organization's primary purpose. These are referred to in the law as "incidental committees." To be an incidental committee, triggering the requirements to file a statement of organization with the PDC and then file the required disclosure reports, an organization must expect to make contributions or expenditures of at least $35,000 in a calendar year for an election campaign and receive a payment of at least $15,000 from a single source.

(2) The official form for providing the statement of organization by incidental committees as required by RCW 29B.25.030 is designated the incidental committee registration report, or "C-1-IC."

(3) The official form for reporting top 10 payments and expenditures by incidental committees as required under RCW 29B.25.100 is designated the incidental committee payments and political expenditures report, or "C-8."

(4) These reporting forms must be filed electronically when the PDC has provided an electronic method to do so. Until an electronic method is provided, the reporting forms should be downloaded from the PDC's website, www.pdc.wa.gov, or obtained at the PDC office, in Olympia, Washington, and submitted by postal mail or hand delivery. The executive director may make exceptions on a case-by-case basis for an incidental committee that lacks the technological ability to file reports electronically.

(5) For purposes of determining whether a nonprofit organization has the expectation of making contributions or expenditures aggregating at least $35,000 in a calendar year that then triggers the reporting requirements:

(a) Contributions include any monetary or in-kind contributions made to a political committee, including a political committee that the nonprofit organization sponsors; and

(b) Contributions do not include contributions made to an out-of-state political committee, unless the contribution is earmarked or otherwise designated specifically for any in-state election campaign or political committee.

(6) The sources of the top 10 largest cumulative payments of $15,000 or greater, as required to be reported on the C-8 report, must include:

(a) The top 10 sources of payments within the current calendar year through the applicable reporting period, including any changes to the top 10 sources from the previous reporting period; and

(b) The total cumulative payment value, within the current calendar year through the applicable reporting period, made from a person who is reported on the current report as a source of a top 10 payment.

(7) For purposes of reporting the sources of the top 10 largest cumulative payments of $15,000 or greater, for payments received from multiple persons in an aggregated form, only a payment of more than $15,000 from any single person must be reported, but not the aggrega-

ted payment to the nonprofit organization itself or through any intermediary aggregated payment.

(8) An incidental committee may request a modification or suspension of reporting requirements in cases of manifestly unreasonable hardship pursuant to RCW 29B.20.040, as set forth in chapter 390-28 WAC.

(9) Each incidental committee is automatically dissolved at the end of the calendar year in which it was registered, or upon completion of all reporting requirements for that year, whichever is later. Dissolution does not absolve the nonprofit organization that registered as an incidental committee from responsibility for any obligations resulting from a finding before or after dissolution of a violation committed prior to dissolution. Dissolution in this context refers only to the termination of an incidental committee created to fulfill the nonprofit's reporting responsibilities under chapter 29B.25 RCW, and is not intended to affect the legal status of the nonprofit organization itself.

[Statutory Authority: RCW 42.17A.110 and 2024 c 164. WSR 26-01-209, s 390-16-013, filed 12/24/25, effective 1/1/26. Statutory Authority: RCW 42.17A.110 and [42.17A.]125. WSR 23-12-036, § 390-16-013, filed 5/30/23, effective 6/30/23. Statutory Authority: RCW 42.17A.110(1) and 2018 c 111. WSR 19-08-092, § 390-16-013, filed 4/3/19, effective 5/4/19.]