



INSTRUCTIONS: TRUST AMENDMENT

Purpose: An amendment is to update information that has previously been recorded with the Charities Program.

General Instructions: Use dark ink only. Complete the entire form and enter all requested information in the fields provided. At our website www.sos.wa.gov/charities a fillable .pdf version of this form is available or you can file online at www.cafs.sos.wa.gov

Mail: Send completed form and payment to the address listed above.

Payment: Make checks or money orders payable to "Secretary of State." Checks cannot be back dated more than 60 days from the date the check is received.

Fees: The filing fee for a Trust Registration is \$25.00

Expedited Service: If expedited service is requested, an *additional* \$100 must be added to the filing fee. Check the box indicating expedited service on page one.

ALL FILING FEES ARE NON-REFUNDABLE. ALL DOCUMENTS ARE PUBLIC RECORD

(1) Current Organization Name: Provide the organization's registration number, FEIN, and name as currently recorded with the Office of the Secretary of State Corporations and Charities Division. This information can be obtained by conducting an online search at <https://www.sos.wa.gov/charities/>.

(2) Changes to the Organization Information: Describe the organization's non-financial information that needs to be updated. Examples below are possible changes and what those changes require.

- **Organization name:** Provide the new name. If the name has changed an amended Trust Instrument must be included with the amendment filing and if the organization has a UBI# on record with the Charities Program and the UBI# is connected to a Nonprofit Corporation, the name of the Charitable Trust must match the Nonprofit Corporation name. If you wish to file an Amendment with the Corporations division, the form can be found at <https://www.sos.wa.gov/assets/corps/forms/nonprofitamd2010v2.pdf>.
- **Federal Tax Exempt Status:** Provide the new status for the organization. A new IRS determination letter will need to be submitted with the Amendment form that shows the new exempt status. The FEIN and Name need to match what is currently recorded with our office.
- **Persons accepting responsibility:** If adding a person provide the first, last name, and title along with the address, and phone number, for each new individual added. If removing a person provide the first and last name for each individual to be removed.
- **Organization Mailing/Street address:** Provide the new address and label as either the mailing or street address. Indicate if the mailing and street address are the same. **If the street address is in WA State the County is required.** *The street address cannot be a PO Box. If there is no street address, please provide the city, state and zip.*

- Organization's Legal Information: If adding legal information please ensure to include the Court (Jurisdiction), Case #, Title of legal action, and Date of legal action. The court documentation will need to be submitted with the Amendment form. "Legal Actions" include any administrative or judicial proceedings alleging that the entity has failed to comply with these rules, RCW 11.110, or state or Federal laws pertaining to taxation, revenue, or record-keeping, whether such action has been instituted by a public agency or a private person or entity.

(3A/B/C) Organization's Accounting and Financial Information:

- **3. A:** If the organization has changed the accounting year end date that was originally reported on the initial registration please check Yes and complete section 3.A on page 2. If the organization has **not** changed the accounting year end date please check No and continue to the next question 3.B.
- **3. B:** If the organization has changed its accounting year, please check Yes and complete section 3.B on page 2. If the organization has **not** changed its accounting year, please check No and continue to the next question 3.C.
- **3. C:** If the organization needs to correct its financial information that has been previously filed please check Yes and complete page 3. If the organization does **not** need to correct previous financial information please check No and continue.

(3A/B) Continued:

- **3. A:** If yes was checked to this question from page 1 please provide the new First Full Accounting Year End Date.
- **3. B:** If yes was checked to this question from page 1 please be sure this page is completed from 3.B "New Accounting Year for the Organization" down, including the Financial Report providing the organization's short year financial information. Examples for the short report dates are shown below. ****Please note that the year is not included in the examples below.***
 - *Example 1 - If the organization's accounting year was 1.1 to 12.31 and is changing to 7.1 to 6.30 then the Short Report should be 1.1 to 6.30*
 - *Example 2 - If the organization's accounting year was 7.1 to 6.30 and is changing to 1.1 to 12.31 the Short Report should be 7.1 to 12.31*
 - *Example 3 - If the organization's accounting year was 1.1 to 12.31 and is changing to 10.1 to 9.30 the Short Report should be 1.1 to 9.30*

(3C) Continued:

- **3. C:** If yes was checked to this question from page 1 please be sure this page is completed in its entirety. If you are providing corrections for multiple years please either make copies of page 3 or be sure that the additional attached page(s) are labeled as 3.C Amended Financial Information and that the format is followed as it appears on page 3

Please note: If changes have occurred to the financial information the organization's tax documents reflecting the changes must be submitted with the amendment form.

(4) Return address for this filing: If provided, the confirmation regarding this specific filing will be sent to this address, in addition to the organization's mailing address.

(5) Signature: The signature, printed name and title, the signature date, and a contact number are required. The form may be signed by the organization's Trustee, or if the Trustee is a corporation then the Corporate Office or Employee responsible for the Trust, or the legal business or individual legally representing the Trust. WAC 434-120-310.

For a rapid response to questions, requests for assistance, or to provide feedback, please visit the Corporations and Charities website at www.sos.wa.gov/corporations-charities to chat with a representative.

Registration Number: _____

3.A/B Continued

3. A Continued: If Yes was checked for question 3.A please provide the new Accounting year end date.

First Full Accounting Year End Date: _____ (mm/dd/yyyy)

If No, please continue to 3.B below

3. B Continued **NEW ACCOUNTING YEAR FOR THE ORGANIZATION**

If changing the accounting year, please provide the new accounting year and the effective date of change. Please include a fiscal short report, showing the organization's financial information from the short accounting year. Financial information should show figures from the previous accounting year end date to the new accounting year begin date. This is to ensure there are no financial gaps on record.

If no change, please **do not** complete the below fields and continue to the next page.

New Accounting Year Beginning Date: _____ (mm/dd/yyyy)

New Accounting Year Ending Date: _____ (mm/dd/yyyy)

Effective date of fiscal year change: _____ (mm/dd/yyyy)

FINANCIAL REPORT FOR THE ORGANIZATION'S SHORT ACCOUNTING YEAR

ALL below financial fields must be completed. Enter zero if the organization does not have any financial information to report for a specific field. The organization's form 990 or other tax form showing the amended fiscal year **MUST** be enclosed.

If you have any questions regarding the short report please contact us at 360-725-0378 or charities@sos.wa.gov

Please check the type of tax return that was filed for the accounting year change, be sure to include a copy of the tax form indicated:

990 990EZ 990PF 990N Other: _____

Organization's Short Report **Beginning** Date

Organization's Short Report **Ending** Date

(mm/dd/yyyy)

(mm/dd/yyyy)

1. Beginning Gross Assets: \$ _____

2. Total Revenue: \$ _____

3. Grants, Contributions and Program Services: \$ _____

4. Compensation of officers/directors/trustees: \$ _____

5. Total Expenses: \$ _____

7. Ending Gross Assets: \$ _____

Registration Number: _____

3.C Continued

AMENDED FINANCIAL INFORMATION FOR ORGANIZATION

Please provide the accounting year dates and **all** financial information from the accounting year reported below, whether the information is amended or not. If the organization wishes to amend multiple years, please make multiple copies of this page or follow the same structure as shown below for all years amending. This will ensure that no errors are made when amending your financial information.

ALL below financial fields must be completed. Enter zero if the organization does not have any financial information to report for a specific field. The organization's form 990 or other tax form showing the amended fiscal year **MUST** be enclosed.

AMENDED ACCOUNTING YEAR

Organization's Accounting Year Begin Date and End Date for financial information to be amended

Beginning Year Date _____ Ending Year Date _____
(mm/dd/yyyy) (mm/dd/yyyy)

1. Beginning Gross Assets: \$ _____

2. Total Revenue: \$ _____

3. Grants, Contributions and Program Services: \$ _____

4. Compensation of officers/directors/trustees: \$ _____

5. Total Expenses: \$ _____

7. Ending Gross Assets: \$ _____

Does the Organization need to make changes to another previous year's reported financial information?

(Check one) Yes No If Yes, please attach additional sheets.

Registration Number: _____

(4) RETURN ADDRESS FOR FILING *Optional*

If provided, the confirmation regarding this specific filing will be sent to the address below, in addition to the Organization's mailing address.

Attention to: _____ Email: _____

Address: _____

City: _____ State: _____ Zip: _____

(5) SIGNATURE *Required*

By executing this document, the applicant certifies the following:

- He/she is authorized to represent the above named organization.
- The information contained herein is accurate and true to the best of the applicant's knowledge.

X _____
Signature of Applicant Printed Name / Title Date

Contact phone number _____

ALL SUBMISSIONS ARE SUBJECT TO PUBLIC REVIEW

- Make checks payable to: Secretary of State
- Regular mail send to: Secretary of State • Charities Program • PO Box 40234 • Olympia, WA 98504
- Overnight/express mail send to: Secretary of State • Charities Program • 801 Capitol Way S • Olympia, WA 98501