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### SUMMARY of COMPLIANCE REQUIREMENTS under WASHINGTON STATE'S CHARITABLE SOLICITATIONS ACT

The following requirements may apply to CHARITABLE ORGANIZATIONS<sup>1</sup> that conduct activities in Washington State:

- Most charitable organizations are required to register annually with the Charities Program if they ask for, or collect contributions from, the public.
- Each charitable organization's governing body (board or a committee) is required to review and accept the financial information it files annually with the Charities Program.
- Charitable organizations that file Form 990, 990EZ or 990PF annual information returns with the Internal Revenue Service are required to make this information publicly available per federal law concerning the public inspection of annual returns.
- Charitable organizations whose annual gross receipts (averaged over three years) are more than one million dollars may be subject to tiered financial reporting requirements, which may include having its annual information return or audited financial statement prepared by a CPA and making it available to the public.
- Any changes to the charitable organization's registration information (e.g. name, address, telephone number, etc.) must be reported to the Charities Program in writing within 30 days. A *Charitable Solicitation or Combined Fund Drive AMENDMENT* form is available at <http://www.sos.wa.gov/assets/charities/CHO-CFD-AMENDMENT.pdf>
- Charitable organizations (and any commercial fundraisers soliciting on their behalf) are required to provide certain information at the point of solicitation; a summary of these disclosures is available at <http://www.sos.wa.gov/charities/DisclosureRequirements.aspx>
- The following requirements apply to charitable organizations using one or more commercial fundraisers to solicit, receive or collect funds in Washington State:
  - A *Fundraising Service Contract Registration Form*, a copy of the written contract and a \$20 filing fee must be submitted to the Charities Program for each commercial fundraiser used before fundraising activities begin. This form is available at <http://www.sos.wa.gov/charities/AllForms.aspx>
  - Each commercial fundraiser must be bonded and currently registered with the Charities Program.
- Restrictions may apply to charitable organizations that use the following in their name: "police", "sheriff", "firefighters", the name of a federally chartered or nationally recognized military veterans' service organization or a name that is identical to another entity.
- Charitable organizations cannot misrepresent: the tax deductibility of a donation, that the person soliciting them is a volunteer unless the person is unpaid or that registration with the Charities Program is an endorsement. Charities are prohibited from making false, misleading or deceptive statements during solicitation, placing solicitation calls before 8AM or after 9PM, and, in most cases, picking up donations by courier. A written commitment must be obtained from any person that accepts donated tickets to a fundraising event. Persons convicted of charitable solicitation crimes must not conduct solicitations.

<sup>1</sup> The definition of a "charitable organization" can be found in RCW 19.09.020(2).  
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