

AMENDATORY SECTION (Amending WSR 17-16-073, filed 7/26/17, effective 8/26/17)

WAC 434-120-035 Mandatory filing online. All charitable organizations and commercial fund-raisers filing registrations and renewals, and charitable trusts filing renewals, ~~((will be))~~ are required to file using the secretary of state's online filing application ~~((as of January 1, 2018. Except for initial trust registrations, paper documents will not be accepted after December 31, 2017))~~, unless an online filing option is not available.

AMENDATORY SECTION (Amending WSR 14-17-025, filed 8/12/14, effective 9/12/14)

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) ~~((Replacement of confirmation letter: \$5.00.~~
- ~~(c) Service of process: \$50.00.~~
- ~~(d))~~ Late fee, failure to renew by due date: \$50.00.
- ~~((e))~~ (c) Specialized reports ~~((electronic or paper))~~: \$20.00.
- ~~((f))~~ (d) Expedited service fee (paper, per entity): \$50.00.
- ~~((g) Expedited service fee (online, per entity): \$20.00.~~
- ~~(h))~~ (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) ~~((Electronic or paper copy of a charitable organization file: \$5.00.~~
- ~~(f))~~ Registration of a fund-raising service contract (RCW 19.09.062): \$20.00.
- ~~((g) Electronic or paper copy of a fund-raising service contract registration: \$10.00.)~~

(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.
- ~~((c) Electronic or paper copy of a trust registration: \$5.00.~~
- ~~(d) Electronic copy of IRS Form 990EZ (up to fifty pages): \$5.00.~~
- ~~(e) Electronic or paper copy of IRS Form 990/990PF (up to one hundred pages): \$10.00.~~
- ~~(f) Electronic or paper copy of IRS Form 990/990PF (more than one hundred pages): \$13.00 for each additional fifty pages.~~

~~(g) Charitable trust directory: No fee.)~~

~~(5) ((Filing fees are nonrefundable.))~~ Fees paid under this section may not be refundable.

AMENDATORY SECTION (Amending WSR 14-17-025, filed 8/12/14, effective 9/12/14)

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; ~~((or))~~

(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.