

## **INSTRUCTIONS – CHARITABLE SOLICITATIONS REGISTRATION / RENEWAL FORM**

**General Instructions:** Please access this form online, enter the requested information in the fields provided, print the completed form and mail it to the Charities Program with the appropriate filing fee. Complete the entire form or type “N/A” if not applicable and check boxes where indicated. Incomplete forms will not be accepted. Do not staple or bind form or its attachments (e.g. IRS federal return, audit). Please clearly label all attachments with the Section number to which they correspond. Unless otherwise specified, all questions should be answered in the present tense, with current information.

**Page 1:** Check the box indicating the type of registration submitted (initial, renewal or re-registration). If renewing or re-registering, enter the organization’s registration number on the line provided. Your registration number can be obtained by conducting an online search at <http://www.sos.wa.gov/charities/search.aspx>. If the renewal form will not be **received** by the Charities Program on or before the organization’s due date, please also check the Late Fee box. Additional fees apply. If re-registering, contact the Charities Program for the appropriate fee amount.

Check the Expedited Service box to request priority processing within two working days of submission or as soon thereafter as possible. Additional fees apply.

**Section 1:** Enter the full, legal name of the organization on the line provided. Any other Also Known As names used to solicit contributions in WA should be entered on the second line; these may include acronyms, DBAs, abbreviations, program names, etc. Name use conditions and limitations can be found in chapters RCW 19.09.100(9) & (10), RCW 19.09.230 and RCW 19.09.240. Do not list the name of any other charitable organization as an AKA even if they are under your supervision or control. Entities with a separate existence for legal or tax purposes must register independently.

Enter the organization’s mailing and street addresses on the lines provided, even if they are the same. If the mailing address is in “care of” a law firm or other entity, please include “c/o” prior to the name and address of the firm or other entity. If a Private Mail Box is provided in the Mailing Address field, it must be identified as such by including the acronym “PMB” followed by the box number. *A “Private Mail Box” is a mail delivery designation for addresses associated with a commercial mail receiving agency (e.g. Mailboxes Etc.).* If a PO Box or a PMB is provided in the Mailing Address fields, a physical address is required in the Street Address fields. If the organization does not have a physical address, enter the city and state of its principal place of business in the Street Address “City” and “State” fields.

A telephone number is required. If the organization does not have a telephone number, please enter a contact number. If the organization is located in WA, enter the County of its physical location. If the organization has an email or web address, please enter them on the lines provided.

**Section 2:** Indicate the organization’s structure (e.g. Corporation, Association, Trust, etc.) by checking the appropriate box or enter a description on the line provided; if the organization does not have a legal structure, enter “None”.

Provide the full date established or incorporated (partial dates will not be accepted), the state in which the organization’s structure was formed, and its UBI number (if structured or qualified to do business in WA). Your UBI number can be obtained by conducting an online search at [www.sos.wa.gov/corps/corps\\_search.aspx](http://www.sos.wa.gov/corps/corps_search.aspx)

If the organization is a subordinate under a central organization, do not provide the central organization’s structure or UBI number in this section. Do not submit a photocopy of the organization’s governing document or by-laws with this form.

**Section 3:** Enter the Federal EIN (aka FEIN, taxpayer ID number) assigned to the organization by the Internal Revenue Service. If the organization falls under a central organization’s IRS group exemption, do not provide the central organization’s Federal EIN in this field.

Check the “Yes” box if the organization has been granted federal tax-exempt status by the IRS. If the organization has not applied, and has no plans to apply for tax-exempt status, check “No.” If the organization has applied for tax-exempt status and is awaiting the IRS’ decision, check “Applied”. Select “Will Apply” if the organization has plans to apply, but has not yet done so. Select “Group” if the organization is included under a central or superior organization’s IRS group tax exemption (see Section 5, item 1 for additional instructions).

Enter the section of the Internal Revenue Code under which federal tax-exempt status was granted on the line provided (e.g. 3, 4, etc.). If tax-exempt status was granted under a code other than 501c, describe it on the line provided. If the organization is exempt from federal tax, but is not required to apply for a ruling/determination from the IRS, check the appropriate box indicating the reason.

If the organization’s federal tax-exempt status changed since its last filing with the Charities Program, check the “Yes” box and enclose a copy of its IRS *Determination Letter* documenting the change.

**Section 4:** Briefly describe the purpose of the organization on the lines provided. If necessary, enclose additional sheet.

**Section 5 – New Entities and/or First Time Filers Only:**

1. If the organization checked the "Yes" box in Section 3 indicating that IRS federal tax-exempt status has been granted, a photocopy of its IRS *Determination Letter* must be submitted with this form. If the organization checked the "Group" box in Section 3 indicating it is included under a central or superior organization's group tax exemption, a copy of the central/superior organization's IRS *Determination Letter* and a letter from the central/superior organization confirming its relationship with your organization must be submitted with this form.
2. If the organization's assets will be distributed to one or more specific, named beneficiaries in the event of dissolution, please attach the names and addresses of these organizations.
3. If the organization is newly formed and has not yet completed its first accounting year, enter the full, projected end date of its accounting year (partial dates will not be accepted). *An "accounting year" is twelve consecutive months in duration; it generally begins on the first day of a month and ends on the last day of a month.*
4. If the organization solicits contributions using "police", "sheriff", "firefighter" or a similar name, attach written authorization signed by two officials of a bona fide police, sheriff of fire department.
5. If the organization solicits contributions using the name of a nationally recognized military veterans' service organization, attach written authorization signed by that service organization's highest ranking official in WA.

**Section 6A:** The questions in this section pertain to the organization's preceding (most recently completed) accounting year.

Check the appropriate boxes indicating if the organization filed a federal informational return with the IRS for the preceding accounting year and, if so, what type of federal return was filed. If a federal return has not been filed, check the appropriate box indicating the reason.

**REQUIRED ENCLOSURE:** If the organization is required to file a federal informational return with the IRS for the preceding accounting year, a complete photocopy of the federal return (e.g. Form 990, 990-EZ or 990-PF) must be submitted with this form. A copy of the Form 990-N (e-Postcard) is not required. Include all applicable Schedules and attachments required by the IRS, except Schedule B / contributors list. Do not include social security numbers or other personal identifiers, bank account information or statements, or the organization's annual report with this form.

**IMPORTANT NOTE:** If a federal return is required, but has not yet been submitted to the IRS, please contact the Charities Program for additional instructions prior to submitting this form. If the organization is not required to file a federal return with the IRS for the preceding accounting year, it will not be necessary to submit one to satisfy WA state reporting requirements.

**Section 6B – SOLICITATION REPORT:** Enter the full begin and end dates of the organization's preceding accounting year on the lines provided (partial dates will not be accepted). **Complete lines 1 through 8, regardless of whether or not a federal return was filed with the IRS.** Actual, gross figures are required; net figures or estimates will not be accepted. Do not leave any lines blank – enter zero if the organization does not have any financial information to report for a specific line item. If the organization's accounting year has changed, please contact the Charities Program for additional instructions prior to submitting this form.

**GUIDELINES AVAILABLE:** If the organization filed an IRS Form 990, 990EZ or 990PF for the preceding accounting year, suggested guidelines for completing the Solicitation Report using line items from the federal return can be obtained at [www.sos.wa.gov/assets/charities/SolReportguidelinesfor990990EZ990PF.pdf](http://www.sos.wa.gov/assets/charities/SolReportguidelinesfor990990EZ990PF.pdf) or by contacting the Charities Program directly.

1. Enter the gross dollar value of contributions received from solicitations. "Solicitations" include, but are not limited to, special events, sales of inventory, and amounts collected on behalf of the charitable organization by a commercial fundraiser or commercial coventurer;
2. Enter the gross dollar value of revenue from all other sources (not the result of a solicitation);
3. Enter the total dollar value of gross receipts. **(Line 3 is the sum of lines 1 and 2)** "Gross receipts" include, but are not limited to, contributions, gross revenue from special events, sales of inventory, goods or services (including tickets to events), all other revenue from solicitations, and amounts collected on behalf of the charitable organization by a commercial fundraiser or commercial coventurer, regardless of custody of funds;

4. Enter the gross dollar value of expenditures used directly for charitable program services. Payments to affiliates may be included if costs involved are not connected with the administrative or fundraising functions of the reporting organization;

5. Enter the gross dollar value of expenditures used for administrative and fundraising, including amounts paid to or retained by a commercial fundraiser or fundraising counsel. "Administrative and fundraising" costs include, but are not limited to, the following expenses if not directly related to program services: salaries, wages, compensation, legal, accounting, occupancy, equipment costs, printing and publications, telephone, postage, supplies, travel, meetings, fees for services (including fundraising consultation), and cost of goods or inventory sold;

6. Enter the gross dollar value of program service, administrative and fundraising expenditures. **(Line 6 is the sum of lines 4 and 5)** These total expenses include, but are not limited to, amounts paid to or retained by a commercial fundraiser or fundraising counsel, amounts expended for charitable program services, administrative services, fees for services, and fundraising costs incurred by the charitable organization;

7. Enter gross beginning assets; and

8. Enter gross ending assets

The organization may provide additional information or an explanation regarding the figures reported above by entering "Solicitation Comments" on the lines provided (optional).

**NOTE:** The organization's Board (or a committee thereof) is required to review and accept any financial information filed with the Secretary of State's Charities Program.

**Section 6C:** Check the box indicating the organization's annual gross revenue, averaged over the last three-year period is: one (1) million dollars or less (Tier 1); over one (1) million dollars and up to three (3) million dollars (Tier 2); or over three (3) million dollars (Tier 3). **Check one box only.** If averaged annual gross revenue is over one (1) million dollars and up to three million dollars, check the box indicating if the organization's federal return for the preceding accounting year was prepared by a CPA or other professional. If averaged annual gross revenue is over three (3) million dollars, check the box indicating if the organization received \$500,000 or less in cash contributions (3-year average). Based on the boxes checked, submit the following items with this form:

- **Tier 1:** One million dollars or less – Submit a complete copy of the IRS federal return for the organization's preceding accounting year. If the organization is not required to file a federal return with the IRS, please indicate this by selecting the appropriate checkboxes in Section 6A.
- **Tier 2:** Over 1 million dollars and up to 3 million dollars – Submit a complete copy of the IRS federal return for the organization's preceding accounting year prepared by a CPA or other professional who normally prepares or reviews federal returns in the ordinary course of their business. If the federal return for the organization's preceding accounting year was **not** prepared by a CPA or other professional, the organization may instead submit an **unbound** copy of its audited financial statements prepared by an independent Certified Public Accountant (CPA) or, if a governmental agency, the applicable government auditing agency. If the organization is not required to file a federal return with the IRS, please indicate this by selecting the appropriate checkboxes in Section 6A.
- **Tier 3:** Over 3 million dollars – Submit a complete, **unbound** copy of the audited financial statements for the organization's preceding accounting year prepared by an independent Certified Public Accountant (CPA). If the organization meets the Tier 3 threshold but received \$500,000 or less in cash contributions (3-year average), it may submit a Tier 2 item in lieu of the item described in Tier 3.

**Section 7:** Enter the name and contact information of an individual with expenditure authority who can respond to questions regarding the organization's expenditure of funds. Do not include social security numbers or other personal identifiers.

**Section 8:** Check the box indicating if the organization solicited or collected contributions in Washington State during the preceding accounting year. Check the types of solicitations conducted by the organization (or a commercial fundraiser operating on its behalf). If the organization uses a solicitation type that is not listed, please describe it on the line provided.

**Section 9:** Enter the names and titles of the organization's three officers or employees (or a combination thereof) currently receiving the greatest compensation (highest paid). Compensation includes, but is not limited to, full-time and part-time employment. If no one is compensated, write "None". If less than three persons are compensated, enter "N/A" on the appropriate line(s). Do not include social security numbers or other personal identifiers.

**Section 10:** Enter the names and contact information of the officers or persons currently accepting responsibility for the organization. Persons responsible may include the organization's officers, members of its Board or persons serving these functions, regardless of title. Do not include social security numbers or other personal identifiers.

**Section 11:** Enter the name of the person and/or entity that prepares, reviews or audits the organization's financial information. Do not include social security numbers or other personal identifiers.

**Section 12:** Check the box indicating if the organization is registered to fundraise in any other state besides WA. If "Yes", enter an abbreviated list of states where the organization is/has been registered to solicit in the last three years.

**Section 13:** Check the box indicating if the organization or any individual required in its registration, has been subject to any legal actions in which a judgment or final order was entered or action is currently pending. If "Yes", attach a list of legal actions as indicated. *"Actions" include any administrative or judicial proceedings alleging that the entity has failed to comply with these rules, chapter 19.09 RCW, or state or Federal laws pertaining to taxation, revenue, charitable solicitation, or record-keeping, whether such action has been instituted by a public agency or a private person or entity.*

**Section 14:** Check the box indicating if the organization utilizes commercial fundraisers to solicit contributions in WA. If "Yes", enter the information requested in this section for each contracted and sub-contracted commercial fundraiser used. If the term end date of the contract is perpetual or open-ended, leave the End Date field blank. Indicate if the fundraiser has authority to expend funds or incur obligations on the charitable organization's behalf by checking the appropriate box. Do not submit photocopies of fundraising contracts with this form.

**Section 15:** Enclose a list of other mailing, street, electronic or internet addresses used to conduct solicitations in Washington State (excluding those already provided in Section 1), if any. Include those addresses used by a commercial fundraiser operating on the charitable organization's behalf.

**Section 16:** A signature and date are required. This form may be signed by the organization's President, Treasurer or a comparable officer. In the absence of officers, a person responsible for the organization may sign.

**FEES:** The initial filing fee is \$60.00. Renewals are \$40.00. Make checks or money orders payable to "Secretary of State." All fees are non-refundable.

If **Expedited Service** is requested, include an additional \$50.00 and write the word "EXPEDITE" in large, bold letters on the outside of the envelope.

Please mail renewals seven (7) business days prior to the organization's due date to allow sufficient time for postal delivery and receipt validation. Renewal forms **received** by the Charities Program after the organization's due date are subject to a **\$50 late fee** and will not be filed without sufficient payment. The Postmark is not the received date. Delivery tracking/confirmation is recommended for submissions mailed less than 7 days prior to organization's due date.

**Mail completed forms and payment to:** Secretary of State, Charities Program, PO Box 40234, 801 Capitol Way S Olympia, WA 98504-0234

Please contact the Charities Program at [charities@sos.wa.gov](mailto:charities@sos.wa.gov) or 360-725-0378 if you have any questions or need assistance.